

**COUNTY OF GLOUCESTER  
REPORT OF AUDIT  
YEAR ENDED DECEMBER 31, 2020**

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## INDEX

	<b>Page</b>
<b>PART I</b>	<b>1</b>
Independent Auditor's Report	2-4
<b>CURRENT FUND</b>	<b>5</b>
A Comparative Balance Sheet - Current Fund - Regulatory Basis	6-7
A-1 Comparative Statement of Operations and Change in Fund Balance - Current Fund - Regulatory Basis	8
A-2 Statement of Revenues - Current Fund - Regulatory Basis	9-13
A-3 Statement of Expenditures - Current Fund - Regulatory Basis	14-21
<b>TRUST FUND</b>	<b>22</b>
B Comparative Balance Sheet - Trust Fund - Regulatory Basis	23
<b>GENERAL CAPITAL FUND</b>	<b>24</b>
C Comparative Balance Sheet - General Capital Fund - Regulatory Basis	25
C-1 Schedule of Fund Balance - General Capital Fund - Regulatory Basis	26
<b>GENERAL FIXED ASSETS</b>	<b>27</b>
D Comparative Statement of General Fixed Assets - Regulatory Basis	28
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>29-58</b>
<b>SCHEDULES RELATED TO ACCOUNTING AND REPORTING FOR PENSIONS (GASB 68 &amp; GASB 71)</b>	<b>59</b>
E-1 Schedule of the County's Proportionate Share of the Net Pension Liability - PERS	60
E-2 Schedule of County Contributions - PERS	61
E-3 Schedule of the County's Proportionate Share of the Net Pension Liability - PFRS - Sheriff	62
E-4 Schedule of County Contributions - PFRS - Sheriff	63
E-5 Schedule of the County's Proportionate Share of the Net Pension Liability - PFRS - Prosecutor	64
E-6 Schedule of County Contributions - PFRS - Prosecutor	65
E-7 Schedule of the County's Proportionate Share of the Net Pension Liability - PFRS - Sheriff - Special Funding Situation	66
E-8 Schedule of County Contributions - PFRS - Sheriff - Special Funding Situation	67
E-9 Schedule of the County's Proportionate Share of the Net Pension Liability - PFRS - Prosecutor - Special Funding Situation	68
E-10 Schedule of County Contributions - PFRS - Prosecutor - Special Funding Situation	69

**INDEX  
(CONTINUED)**

	<b>Page</b>
<b>SUPPLEMENTARY INFORMATION</b>	70
<b>SINGLE AUDIT SECTION</b>	71
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	72-73
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	74-76
Schedule of Expenditures of Federal Financial Assistance - Schedule 1	77-81
Schedule of Expenditures of State Awards - Schedule 2	82-84
Notes to Schedule of Expenditures of Federal Financial Assistance and State Awards - Schedule 3	85
Schedule of Findings and Questioned Costs - Schedule 4	86-88
Summary Schedule of Prior Audit Findings - Schedule 5	89
<b>CURRENT FUND</b>	90
A-4 Schedule of Current Fund Cash - Treasurer	91
A-5 Schedule of Change Funds	91
A-6 Schedule of County Taxes Receivable	92
A-7 Schedule of Added Taxes Receivable	93
A-8 Schedule of Open Space Taxes Receivable	94
A-9 Schedule of Local Grants Receivable	95
A-10 Schedule of Reserve for Local Grants - Appropriated	96
A-11 Schedule of Revenue Accounts Receivable	97-98
A-12 Schedule of Federal Grants Receivable	99-101
A-13 Schedule of State Grants Receivable	102-104
A-14 Schedule of Reserve for Federal Grants - Appropriated	105-107
A-15 Schedule of Reserve for State Grants - Appropriated	108-109
A-16 Schedule of Appropriation Reserves	110-112
A-17 Schedule of Encumbrances Payable	113
A-18 Schedule of Grant Encumbrances Payable	113
A-19 Schedule of Emergency Authorizations	114
<b>TRUST FUND</b>	115
B-1 Schedule of Trust Fund Cash - Treasurer	116-117
B-2 Schedule of Encumbrances Payable	118
B-3 Schedule of Reserve for Environmental Quality and Enforcement Fund	119
B-4 Schedule of Reserve for County Clerk's Improvement Fund	119
B-5 Schedule of Reserve for Road Permit Funds	120
B-6 Schedule of Reserve for Weights and Measures	120
B-7 Schedule of Reserve for Motor Vehicle Fines	121
B-8 Schedule of Reserve for Fair Share/Developers Escrow	121
B-9 Schedule of Reserve for Unemployment Compensation Insurance	122

**INDEX  
(CONTINUED)**

	<b>Page</b>	
<b>TRUST FUND (CONTINUED)</b>		
B-10	Schedule of Reserve for County Board of Taxation Filing Fees	122
B-11	Schedule of Reserve for Surrogate's Improvement Fund	123
B-12	Schedule of Reserve for Federal Forfeited Funds	123
B-13	Schedule of Reserve for Forfeited Funds	124
B-14	Schedule of Reserve for Seized Assets	125
B-15	Schedule of Reserve for Asset Maintenance Account	125
B-16	Schedule of Reserve for Open Space, Recreation, and Farmland Preservation	126
B-17	Schedule of Reserve for Sheriff's Improvement Fund	127
B-18	Schedule of Reserve for Accumulated Absences	127
B-19	Schedule of Reserve for Solid Waste Management	128
B-20	Schedule of Reserve for Uniform Fire Safety Act Penalty	128
B-21	Schedule of Reserve for Snow Removal/Salt Regionalization	129
B-22	Schedule of Reserve for Parks and Recreation Donations	129
B-23	Schedule of Reserve for Animal Shelter Donations	130
B-24	Schedule of Reserve for Health and Senior Services Donations	130
B-25	Schedule of Reserve for Human Services Transportation Donations	131
B-26	Schedule of Reserve for Veterans Affairs Donations	131
B-27	Schedule of Reserve for Disability Services Donations	132
B-28	Schedule of Reserve for Emergency Response/EMS Donations	132
B-29	Schedule of Reserve for Sheriff's Forfeited Funds	133
B-30	Schedule of Reserve for Student Summit Donations	133
B-31	Schedule of Reserve for Project Lifesaver	134
 <b>GENERAL CAPITAL FUND</b>		
C-2	Schedule of General Capital Cash - Treasurer	135
C-3	Schedule of General Capital Fund Cash	136
C-4	Schedule of Grants Receivable	137
C-5	Schedule of Deferred Charges to Future Taxation - Funded	138
C-6	Schedule of Deferred Charges to Future Taxation - Unfunded	139
C-7	Schedule of Deferred Charges - State of New Jersey	140
C-8	Schedule of Capital Improvement Fund	141
C-9	Schedule of Improvement Authorizations	141
C-10	Schedule of Contracts Payable	142
C-11	Schedule of Reserve for Interest on Restricted Funds	143
C-12	Schedule of Reserve for Debt Service	144
C-13	Schedule of General Serial Bonds	144
C-14	Schedule of Bonds and Notes Authorized But Not Issued	145-150
C-15	Schedule of Infrastructure Loans Payable	151
C-16	Schedule of Obligations Under Capital Lease	152
C-17	Schedule of Gloucester County Improvement Authority Loan Payable	153

**INDEX  
(CONTINUED)**

	<b>Page</b>
COUNTY CLERK	154
G-1 Comparative Balance Sheet	155
G-2 Schedule of Reserve for County Clerk Fees	155
PART II – LETTER OF COMMENTS AND RECOMMENDATIONS	156
General Comments	157
Other Comments	157-155
Status of Prior Recommendations	158
Findings and Recommendations	158

## **PART I**

# PETRONI & ASSOCIATES LLC

Certified Public Accountants • Registered Municipal Accountants  
P.O. Box 279 • Glassboro, NJ 08028  
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MEMBER: AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

*Nick L. Petroni, CPA, RMA*

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## **INDEPENDENT AUDITOR'S REPORT**

Honorable Director and Members of the  
Board of County Commissioners  
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, 2020 and 2019, 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, 2020, 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, 2020 and 2019, 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, 2020 and 2019, 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, 2020, 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

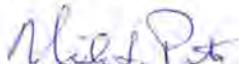
statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial 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 July 26, 2021, 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

July 26, 2021

## **CURRENT FUND**

## COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

<b>ASSETS</b>	Ref.	Balance	Balance
		Dec. 31, 2020	Dec. 31, 2019
Regular Fund			
Cash - Chief Financial Officer	A-4	\$ 85,160,989.62	\$ 73,185,936.62
Change Fund	A-5	1,200.00	1,200.00
		<u>85,162,189.62</u>	<u>73,187,136.62</u>
Deferred Charges			
Emergency Authorization	A-19	2,100,000.00	
Local Grants Receivable	A-9	370,479.00	360,000.00
		<u>2,470,479.00</u>	<u>360,000.00</u>
Receivables and Other Assets with Full Reserves:			
Taxes Receivable - Added & Omitted Taxes	A-7	1,250,775.13	923,250.66
Taxes Receivable - Added & Omitted Taxes-Open Space	A-8	76,924.61	57,721.35
		<u>1,327,699.74</u>	<u>980,972.01</u>
		<u>88,960,368.36</u>	<u>74,528,108.63</u>
Federal and State Grant Fund			
Cash	A-4	1,327,234.94	632,380.10
Grants Receivable	A-12:A-13	36,184,897.59	36,568,941.27
		<u>37,512,132.53</u>	<u>37,201,321.37</u>
		<u>\$ 126,472,500.89</u>	<u>\$ 111,729,430.00</u>

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

COMPARATIVE BALANCE SHEET - CURRENT FUND - REGULATORY BASIS

<b>LIABILITIES, RESERVES, AND FUND BALANCE</b>	Ref.	Balance	Balance
		Dec. 31, 2020	Dec. 31, 2019
Regular Fund			
Liabilities:			
Appropriation Reserves	A-3:A-16	\$ 20,215,041.03	\$ 17,092,636.53
Encumbrances Payable	A-17	4,008,557.91	1,954,470.76
Payroll Taxes Payable		1,218,550.21	1,255,055.33
Accounts Payable			538,352.93
Due General Capital		9,317.00	
Reserve for Local Grants	A-10	358,425.13	452,437.89
		25,809,891.28	21,292,953.44
Reserve for Receivables		1,327,699.74	980,972.01
Fund Balance	A-1	61,822,777.34	52,254,183.18
		88,960,368.36	74,528,108.63
Federal and State Grant Fund			
Reserve for Grants Appropriated	A-14:A-15	27,796,913.36	27,442,476.00
Encumbrances Payable	A-18	9,715,219.17	9,758,845.37
		37,512,132.53	37,201,321.37
		\$ 126,472,500.89	\$ 111,729,430.00

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 2020	Year 2019
<b>Revenue and Other Income Realized</b>			
Fund Balance Utilized	A-2	\$ 2,698,000.00	\$ 2,376,225.00
Miscellaneous Revenue Anticipated	A-2	69,136,785.20	61,998,436.96
Receipts from Current Taxes	A-2	178,000,000.00	174,000,000.00
Non-Budget Revenue	A-2	4,645,834.53	5,528,168.20
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-16	9,882,000.43	6,712,749.67
Grant Reserve - Canceled	A-14:A-15	2,293,824.05	288,043.50
Total Income		<u>266,656,444.21</u>	<u>250,903,623.33</u>
 <b>Expenditures</b>			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages	A-3	80,674,167.00	82,055,750.00
Other Expenses	A-3	119,509,240.00	100,312,076.00
Capital Improvements	A-3	1,520,982.00	1,763,756.00
Debt Service	A-3	34,988,115.00	35,903,299.00
Deferred Charges and Statutory Expenditures	A-3	17,503,522.00	17,458,707.00
Grant Receivable Canceled	A-12:A-13	2,293,824.05	288,043.50
Total Expenditures		<u>256,489,850.05</u>	<u>237,781,631.50</u>
Excess in Revenue			10,166,594.16
Adjustments to Income Before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year	A-19	<u>2,100,000.00</u>	
Statutory Excess to Fund Balance		12,266,594.16	13,121,991.83
 <b>Fund Balance</b>			
Balance January 1	A	<u>52,254,183.18</u>	<u>41,508,416.35</u>
		64,520,777.34	54,630,408.18
Decreased by:			
Utilization as Anticipated Revenue	A-1	2,698,000.00	2,376,225.00
Balance December 31	A	<u>\$ 61,822,777.34</u>	<u>\$ 52,254,183.18</u>

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

## STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated			Excess or (Deficit)
		Budget 2020	Special NJSA 40A:4-87	Realized	
		\$ 2,698,000.00	\$ 2,698,000.00		
Fund Balance Anticipated	A-1	\$ 2,698,000.00	\$ 2,698,000.00		
Miscellaneous Revenues:					
County Clerk	A-11	3,088,800.00		3,120,804.42	\$ 32,004.42
Surrogate	A-11	144,670.00		149,970.08	5,300.08
Sheriff	A-11	484,000.00		103,792.54	(380,207.46)
Interest on Investments and Deposits	A-11	1,779,995.00		1,039,259.21	(740,735.79)
Gloucester County Insurance Commission Dividend	A-11	500,378.00		500,378.00	
Title IV D Incentive Program	A-11	2,230,790.00		2,076,455.28	(154,334.72)
County Golf Course	A-11	1,358,925.00		1,142,335.91	(216,589.09)
Emergency Medical Services	A-11	5,501,700.00		5,858,425.27	356,725.27
Shared Service Agreement Medical Examiner Services	A-11	1,462,800.00		1,298,535.02	(164,264.98)
Soil Safe Inc. Impact Fee	A-11	264,542.00		224,629.93	(39,912.07)
Added and Omitted Taxes	A-11	962,147.00		923,250.66	(38,896.34)
GCIA 5% Contribution Due County	A-11	1,480,802.00		1,480,802.00	
Vacant Property Register	A-11	325,502.00		246,200.00	(79,302.00)
Reimbursement - Library	A-11	419,686.00		419,686.00	
State Aid					
County College Bonds (NJSA 18A:64A-22.6)	A-11	1,458,018.00		1,458,017.38	(0.62)
Reimbursement of Mandated Election Costs	A-11	219,125.00		471,047.73	251,922.73
State Assumption of Costs					
Supplemental Social Security Income	A-11	508,584.00		342,338.00	(166,246.00)
Public and Private Programs					
New Jersey Department of Health and Senior Services					
Local Core Capacity Infrastructure for Bio-Terrorism	A-12		\$ 611,803.00	611,803.00	
Special Child Health Case Management	A-13		173,000.00	173,000.00	
Area Planning Grant	A-12:A-13	1,569,876.00	992,729.00	2,562,605.00	
Child Health Lead Exposure	A-13		165,744.00	165,744.00	
Right-to-Know	A-13		10,798.00	10,798.00	
Overdose Fatality Review Team	A-13		100,000.00	100,000.00	
Access to Reproductive Care and HIV Services	A-13		125,000.00	125,000.00	
PEER Grouping	A-13		12,226.00	12,226.00	
Covid-19 MOA NJOEM	A-12		3,200,211.00	3,200,211.00	
New Jersey Association of County & City Health Officials					
Hepatitis A Outbreak Response Grant	A-9		47,491.00	47,491.00	
Strengthening Local Public Health Scholar	A-9		5,615.00	5,615.00	
Covid-19 Response Grant - Health	A-9		100,479.00	100,479.00	
New Jersey Historical Society					
Preserve NJ Historical Preservation Fund	A-13		142,500.00	142,500.00	

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

STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Excess or (Deficit)
		Budget 2020	Special NJSA 40A:4-87	
U.S. Department of Agriculture				
WIC Program	A-12		865,861.00	865,861.00
Senior Farmer's Market Nutrition Program	A-12		1,500.00	1,500.00
Housing Preservation Grant	A-12		115,407.00	115,407.00
New Jersey Department of Labor				
Work First New Jersey	A-13		1,226,239.00	1,226,239.00
Workforce Learning Link	A-13		13,000.00	13,000.00
Workforce Innovations Opportunities Act	A-12		1,647,852.00	1,647,852.00
Covid-19 Relief Fund - Dislocated Worker	A-12		54,699.00	54,699.00
New Jersey Department of Environmental Protection				
County Environmental Health Act	A-12:A-13		177,889.00	177,889.00
Pre-Disaster Mitigation Assistance Grant	A-12		125,000.00	125,000.00
New Jersey Department of Human Services				
Personal Attendant Services Program	A-13	57,078.00		57,078.00
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	30,367.00		30,367.00
Medication Assisted Treatment	A-13	125,000.00		125,000.00
Social Services for the Homeless	A-13		28,716.00	28,716.00
Comprehensive Alcohol and Drug Abuse Program	A-12:A-13	594,625.00		594,625.00
Prevention of Teen Pregnancy	A-12:A-13	1,000.00		1,000.00
GC Innovation Opioid Crisis Service Grant	A-13		111,151.00	111,151.00
Overdose to Action	A-12		62,500.00	62,500.00
New Jersey Department of Children and Families				
Child Advocacy Development Grant	A-13		30,064.00	30,064.00
Prevention Planning	A-13		300,000.00	300,000.00
New Jersey Transit Corporation				
Senior Citizens and Disabled Residents Transportation	A-13	477,489.00	16,988.00	494,477.00
Section 5310 FTA 15	A-12		100,000.00	100,000.00
FTA Small Urban and Rural Area Transportation	A-12		175,000.00	175,000.00
Covid-19 Section 5311	A-12		373,657.00	373,657.00
Job Access & Reverse Commute	A-13		110,000.00	110,000.00
New Jersey Department of Law and Public Safety				
Insurance Fraud Reimbursement Program	A-13		245,168.00	245,168.00
Victims of Crime Act	A-12		421,181.00	421,181.00
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		Excess or (Deficit)
		Budget 2020	Special NJSA 40A:4-87	
New Jersey Office of Homeland Security & Preparedness				
Homeland Security	A-12		181,547.00	181,547.00
Emergency Management Assistance Program	A-12		55,000.00	55,000.00
National Emergency Food and Shelter Program	A-12		22,180.00	22,180.00
High Intensity Drug Trafficking Area	A-12		177,000.00	177,000.00
Governor's Council on Alcoholism and Drug Abuse				
Municipal Alliance	A-13		177,816.00	177,816.00
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		107,940.00	107,940.00
Rowan Fossil Park Roadway Design	A-13		400,000.00	400,000.00
Coronavirus Relief Fund	A-12		264,000.00	264,000.00
Traffic Signal Upgrades	A-12		1,476,060.00	1,476,060.00
Clayton Williamstown Road Tuckahoe to Fries Mill	A-12		798,000.00	798,000.00
Commissioners Bridge	A-13		3,695,000.00	3,695,000.00
Section 5311 Rural Transportation	A-13	184,468.00		184,468.00
New Jersey Department of Military and Veterans Affairs				
Veterans Transportation	A-13		15,000.00	15,000.00
U.S. Department of Housing & Urban Development				
Gloucester County Roadway Safety Improvements	A-12		176,700.00	176,700.00
Community Development Block Grant	A-12		1,368,184.00	1,368,184.00
CARES - CDBG	A-12		804,857.00	804,857.00
Home Investment Partnership	A-12		601,945.00	601,945.00
New Jersey Division of Highway Traffic Safety				
Comprehensive Traffic Safety Program	A-12		55,100.00	55,100.00
Child Passenger Safety Seat Program	A-12		24,500.00	24,500.00
Distracted Driving Crackdown	A-12		66,000.00	66,000.00
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		34,000.00	34,000.00

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STATEMENT OF REVENUES - CURRENT FUND - REGULATORY BASIS

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budget 2020	Special NJSA 40A:4-87		
U.S. Secret Service					
Electronic Crimes	A-12		15,000.00	15,000.00	
Covid-19 Response Grant - County Clerk	A-9		114,783.00	114,783.00	
Covid-19 Response Grant - Elections	A-9		153,044.00	153,044.00	
Reserve for Debt Service - Capital	A-11	1,900,000.00		1,900,000.00	
Weights and Measures Trust Fund	A-11	45,000.00		45,000.00	
Open Space and Farmland Preservation Trust Fund	A-11	1,475,423.00		1,475,435.78	12.78
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate	A-11	156,730.00		162,467.59	5,737.59
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk	A-11	1,746,900.00		1,993,778.09	246,878.09
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Sheriff	A-11	525,975.00		112,328.19	(413,646.81)
Motor Vehicle Fines	A-11	1,100,000.00		1,100,000.00	
Social Services Administrative	A-11	11,809,151.00		11,043,465.12	(765,685.88)
Total Miscellaneous Revenues		44,635,122.00	26,762,904.00	69,136,785.20	(2,261,240.80)
Amount to be Raised by Taxation	A-6	178,000,000.00		178,000,000.00	
Budget Totals		225,333,122.00	26,762,904.00	249,834,785.20	\$ (2,261,240.80)
Non-Budget Revenue	A-2			4,645,834.53	
		\$ 225,333,122.00	\$ 26,762,904.00	\$ 254,480,619.73	
	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	\$ 34,965.30
Bail Forfeitures	A-11	8,300.00
County Assessor	A-11	591,920.09
County Share of Authority Surplus	A-11	1,400,416.00
Emergency Response	A-11	245,453.60
Environmental Fees	A-11	141,043.75
Fire Marshall Fees	A-11	118,909.98
Indirect Cost	A-11	686,770.01
LIHEAP/Universal Service Fund	A-11	14,497.00
Miscellaneous Fees and Permits	A-11	361,410.48
Recycling	A-11	2,626.09
Refund of Prior Years' Expenditures	A-11	713,423.42
Rental & Maintenance Charges	A-11	43,475.00
Sales and Commissions	A-11	3,734.72
Serv-A-Tray	A-11	68,076.09
State Aid - Community Caregiving JACC	A-11	39,040.00
Veterans Interment Allowance	A-11	171,773.00
	A-2	<u>\$ 4,645,834.53</u>

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

## STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended		
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved
<b>OPERATIONS</b>					
<b>GENERAL GOVERNMENT FUNCTIONS</b>					
Administrator's Office					
Salaries & Wages	\$ 1,258,256.00	\$ 1,258,256.00	\$ 1,111,894.90	\$ 1,902.66	\$ 146,361.10
Other Expenses	177,275.00	177,275.00	100,262.46		75,109.88
Board of Chosen Freeholders					
Salaries & Wages	605,699.00	605,699.00	577,822.53		27,876.47
Other Expenses	36,400.00	36,400.00	26,711.00	1,044.88	8,644.12
Advertising					
Other Expenses	3,000.00	3,000.00	1,385.30	48.92	1,565.78
County Clerk					
Salaries & Wages	1,779,767.00	1,779,767.00	1,700,576.07		79,190.93
Other Expenses	775,657.00	775,657.00	622,166.22	12,079.00	141,411.78
Superintendent of Elections					
Salaries and Wages	819,876.00	819,876.00	565,815.57		254,060.43
Other Expenses	730,150.00	730,150.00	355,367.74	125,533.20	249,249.06
Financial Administration					
Salaries & Wages	1,226,282.00	1,286,282.00	1,213,062.41		73,219.59
Other Expenses	97,500.00	97,500.00	43,538.14	32,091.90	21,869.96
Audit Services					
Other Expenses	120,000.00	120,000.00			120,000.00
Information Technology					
Salaries & Wages	1,359,747.00	1,344,747.00	1,246,936.17		97,810.83
Other Expenses	948,450.00	948,450.00	861,389.28	43,482.11	43,578.61
Board of Taxation					
Salaries and Wages	65,454.00	68,454.00	64,618.31		3,835.69
Other Expenses	1,500.00	1,500.00			1,500.00
County Assessor					
Salaries and Wages	1,535,222.00	1,472,222.00	1,352,830.34		119,391.66
Other Expenses	715,100.00	715,100.00	272,125.18	76,050.78	366,924.04
County Counsel					
Salaries & Wages	1,369,543.00	1,384,543.00	1,280,164.81		104,378.19
Other Expenses	384,600.00	384,600.00	299,652.38	48,822.28	36,125.34
Surrogate					
Salaries and Wages	660,050.00	660,050.00	628,428.50		31,621.50
Other Expenses	38,380.00	38,380.00	32,354.33	6,009.15	16.52
Engineering					
Salaries and Wages	1,156,363.00	1,006,363.00	960,293.27		46,069.73
Other Expenses	48,300.00	648,300.00	373,489.06	8,179.01	266,631.93

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended		
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved
Economic Development					
Salaries & Wages	65,000.00	65,000.00	8,238.67		56,761.33
Other Expenses	252,700.00	252,700.00	101,992.50	33,828.76	116,879.74
Historical Society					
Other Expenses	15,000.00	15,000.00	15,000.00		
<b>LAND USE ADMINISTRATION</b>					
County Planning Board (NJSA 40:55 D-1)					
Salaries and Wages	334,237.00	334,237.00	324,419.41		9,817.59
Other Expenses	72,227.00	72,227.00	55,169.99	3,071.63	13,985.38
Construction Board of Appeals (NJSA 52:27 D-127)					
Salaries and Wages	42,537.00	42,537.00	40,296.36		2,240.64
Other Expenses	625.00	625.00			625.00
<b>CODE ENFORCEMENT &amp; ADMINISTRATION</b>					
Consumer Protection					
Salaries & Wages	259,030.00	259,030.00	225,852.62		33,177.38
Other Expenses	6,840.00	6,840.00	4,779.49	673.71	1,386.80
<b>INSURANCE</b>					
Liability Insurance	2,650,000.00	2,655,150.00	2,654,852.50		297.50
Workmen's Compensation Insurance	1,625,000.00	1,619,850.00	1,451,271.73		168,578.27
Group Insurance Plans for Employees	21,483,500.00	21,483,500.00	17,046,436.55	70,232.20	4,366,831.25
Unemployment Compensation Insurance	275,000.00	275,000.00	274,998.78		1.22
<b>PUBLIC SAFETY FUNCTIONS</b>					
Emergency Response					
Salaries & Wages	21,568,678.00	21,718,678.00	20,808,449.93		910,228.07
Other Expenses	1,790,200.00	1,830,200.00	1,564,887.54	169,662.35	95,650.11
County Medical Examiner					
Salaries and Wages	1,111,560.00	1,111,560.00	1,060,283.27		51,276.73
Other Expenses	217,825.00	217,825.00	158,428.61	32,218.91	27,177.48
Sheriff's Department					
Salaries and Wages	9,949,353.00	9,599,353.00	8,821,981.90		777,371.10
Other Expenses	238,427.00	238,427.00	136,607.39	91,090.57	10,729.04
Prosecutor's Office					
Salaries & Wages	9,427,464.00	10,177,464.00	9,847,413.72		330,050.28
Other Expenses	431,000.00	431,000.00	392,765.67	35,623.54	2,610.79
Department of Corrections					
Salaries & Wages	4,086,147.00	4,086,147.00	3,118,179.56		967,967.44
Other Expenses	8,869,185.00	8,869,185.00	4,709,030.80	126,851.90	4,033,302.30

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended		
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved
<b>PUBLIC WORKS FUNCTIONS</b>					
Roads and Bridges					
Salaries and Wages	2,730,204.00	2,800,204.00	2,674,746.31		125,457.69
Other Expenses	610,375.00	610,375.00	144,557.07	207,656.34	258,161.59
Buildings and Grounds					
Salaries & Wages	3,383,282.00	3,383,282.00	3,237,748.73		145,533.27
Other Expenses	1,057,760.00	1,057,760.00	797,981.95	123,160.80	136,617.25
Fleet Management					
Salaries & Wages	510,441.00	510,441.00	463,402.66		47,038.34
Other Expenses	1,456,550.00	1,456,550.00	665,407.17	745,199.04	45,943.79
<b>HEALTH AND HUMAN SERVICES FUNCTIONS</b>					
County Health Services - Interlocal Agreements (40:8A-1, et seq.)					
Salaries and Wages	2,263,276.00	2,173,276.00	1,279,923.28	20,737.60	872,615.12
Other Expenses	468,570.00	2,048,570.00	815,946.75	689,490.32	543,132.93
Education & Disability Services					
Salaries and Wages	355,371.00	425,371.00	389,401.13		35,969.87
Other Expenses	12,475.00	12,475.00	4,342.43	769.95	7,362.62
Senior Services					
Salaries and Wages	932,428.00	652,428.00	624,881.63		27,546.37
Other Expenses	322,000.00	322,000.00	191,181.94	15,180.81	115,637.25
Human Services					
Salaries and Wages	892,801.00	892,801.00	827,438.14		65,362.86
Other Expenses	202,210.00	202,210.00	43,657.95	15,090.67	143,461.38
Veterans Affairs					
Salaries and Wages	375,851.00	393,851.00	357,988.94		35,862.06
Other Expenses	24,430.00	24,430.00	21,537.42	901.50	1,991.08
Commission on Women					
Other Expenses	2,600.00	2,600.00			2,600.00
Animal Shelter					
Salaries and Wages	2,181,394.00	2,181,394.00	1,918,926.62		262,467.38
Other Expenses	281,584.00	281,584.00	224,048.10	24,015.13	33,520.77
Division of Social Services					
Salaries & Wages	10,403,935.00	10,403,935.00	9,694,024.76		709,910.24
Other Expenses	6,919,996.00	6,919,996.00	6,053,050.15	372,549.36	494,396.49
Temporary Assistance to Needy Families	96,411.00	96,411.00	96,411.00		
Supplemental Social Security Income	508,584.00	508,584.00	508,584.00		
Maintenance of Patients in State Institutions					
Other Expenses	1,574,265.00	1,574,265.00	1,574,265.00		

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STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended		
	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	34,358.35	48,101.65	
Mental Health Programs					
Other Expenses	213,500.00	213,500.00	53,375.00	160,125.00	
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	13,000.00	12,000.00	
Juveniles in Need of Supervision					
Other Expenses	167,681.00	167,681.00	122,313.00	45,367.00	1.00
Support of Non-Profit Child Care Centers					
Other Expenses	39,882.00	39,882.00	29,911.50	9,970.50	
Code Blue Emergency Housing					
Other Expenses	25,000.00	25,000.00	5,510.00	19,490.00	
<b>PARKS AND RECREATION FUNCTIONS</b>					
Parks and Recreation					
Salaries and Wages	1,029,784.00	791,784.00	700,922.20		90,861.80
Other Expenses	303,723.00	303,723.00	190,340.76	73,282.65	40,099.59
County Golf Course					
Salaries and Wages	483,485.00	483,485.00	384,940.93		98,544.07
Other Expenses	229,190.00	229,190.00	188,225.01	34,563.04	6,401.95
<b>EDUCATIONAL FUNCTIONS</b>					
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	52,879.54		147,120.46	
Gloucester County Vocational School					
Reimbursement for Residents Attending Out-of-County Vocational Schools					
25,000.00	25,000.00			25,000.00	
Special Services School District					
Other Expenses	2,125,000.00	2,125,000.00	2,125,000.00		
Superintendent of Schools					
Salaries and Wages	279,024.00	279,024.00	250,654.37		28,369.63
Other Expenses	8,200.00	8,200.00	4,997.94	1,965.68	1,236.38
Extension Services					
Salaries and Wages	238,773.00	238,773.00	178,388.89		60,384.11
Other Expenses	98,333.00	98,333.00	74,123.99	59.40	24,149.61
4-H Fair Association					
Other Expenses	10,000.00	10,000.00	5,381.00		4,619.00

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STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended		
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved
<b>UTILITIES EXPENSES AND BULK PURCHASES</b>					
Electricity	1,580,000.00	1,580,000.00	1,220,084.31	85,203.88	274,711.81
Street Lighting	29,000.00	29,000.00	23,724.44	718.19	4,557.37
Water	60,000.00	60,000.00	46,746.93	258.40	12,994.67
Natural Gas	300,000.00	300,000.00	170,784.97	13,227.52	115,987.51
Heating Oil	11,000.00	11,000.00	7,040.36	1,062.81	2,896.83
Telephone	600,000.00	600,000.00	508,296.81	4,084.32	87,618.87
Sewer	57,000.00	57,000.00	50,445.62	1,145.59	5,408.79
Gasoline & Diesel	650,000.00	650,000.00	351,929.19	56,725.00	241,345.81
<b>LANDFILL/SOLID WASTE DISPOSAL</b>					
Contractual Obligations-Logan Township	175,000.00	175,000.00	105,196.11		69,803.89
GCIA Contributions	3,170,808.00	3,170,808.00	3,170,808.00		
<b>UNCLASSIFIED</b>					
Salary and Wage Adjustments	140,000.00	70,000.00	70,000.00		
Total Operations	167,044,742.00	169,144,742.00	145,688,803.31	3,709,849.61	19,746,089.08
<b>PUBLIC AND PRIVATE PROGRAMS</b>					
<b>OFF-SET BY REVENUES</b>					
New Jersey Department of Health and Senior Services					
Local Core Capacity Infrastructure for Bio-Terrorism		611,803.00	611,803.00		
Special Child Health Case Management		173,000.00	173,000.00		
Area Planning Grant	1,569,876.00	2,562,605.00	2,562,605.00		
Child Health Lead Exposure		165,744.00	165,744.00		
Right-to-Know		10,798.00	10,798.00		
Overdose Fatality Review Team		100,000.00	100,000.00		
Access to Reproductive Care and HIV Services		125,000.00	125,000.00		
PEER Grouping		12,226.00	12,226.00		
Covid-19 MOA NJOEM		3,200,211.00	3,200,211.00		
New Jersey Association of County & City Health Officials					
Hepatitis A Outbreak Response Grant		47,491.00	47,491.00		
Strengthening Local Public Health Scholar		5,615.00	5,615.00		
Covid-19 Response Grant - Health		100,479.00	100,479.00		
New Jersey Historical Society					
Preserve NJ Historical Preservation Fund		142,500.00	142,500.00		
U.S. Department of Agriculture					
WIC Program		865,861.00	865,861.00		
Senior Farmer's Market Nutrition Program		1,500.00	1,500.00		
Housing Preservation Grant		115,407.00	115,407.00		
New Jersey Department of Labor					
Work First New Jersey		1,226,239.00	1,226,239.00		
Workforce Learning Link		13,000.00	13,000.00		
Workforce Innovations Opportunities Act		1,647,852.00	1,647,852.00		
Covid-19 Relief Fund - Dislocated Worker		54,699.00	54,699.00		
New Jersey Department of Environmental Protection					
County Environmental Health Act		177,889.00	177,889.00		
Pre-Disaster Mitigation Assistance Grant		125,000.00	125,000.00		

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended		
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved
New Jersey Department of Human Services					
Personal Attendant Services Program	57,078.00	57,078.00	57,078.00		
Mental Health Administration		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		
Title XX Transportation	30,367.00	30,367.00	30,367.00		
Medication Assisted Treatment	125,000.00	125,000.00	125,000.00		
Social Services for the Homeless		28,716.00	28,716.00		
Comprehensive Alcohol and Drug Abuse Program	684,907.00	684,907.00	684,907.00		
Prevention of Teen Pregnancy	1,000.00	1,000.00	1,000.00		
GC Innovation Opioid Crisis Service Grant		111,151.00	111,151.00		
Overdose to Action		62,500.00	62,500.00		
New Jersey Department of Children and Families					
Child Advocacy Development Grant		30,064.00	30,064.00		
Prevention Planning		300,000.00	300,000.00		
New Jersey Transit Program					
Senior Citizens and Disabled Residents Transportation	477,489.00	494,477.00	494,477.00		
Section 5310 FTA 15		100,000.00	100,000.00		
FTA Small Urban and Rural Area Transportation		175,000.00	175,000.00		
Covid-19 Section 5311		373,657.00	373,657.00		
Job Access & Reverse Commute		110,000.00	110,000.00		
New Jersey Department of Law and Public Safety					
Insurance Fraud Reimbursement Program		245,168.00	245,168.00		
Victims of Crime Act		421,181.00	421,181.00		
Juvenile Detention Alternative Initiative	120,000.00	120,000.00	120,000.00		
New Jersey Office of Homeland Security & Preparedness					
Emergency Management Agency Assistance		181,547.00	181,547.00		
Homeland Security		55,000.00	55,000.00		
Emergency Food and Shelter Program		22,180.00	22,180.00		
High Intensity Drug Trafficking Area		177,000.00	177,000.00		
Governor's Council on Alcoholism and Drug Abuse					
Municipal Alliance		177,816.00	177,816.00		
New Jersey Juvenile Justice Commission					
Family Court Program	141,848.00	141,848.00	141,848.00		
State/Community Partnership Program	279,282.00	279,282.00	279,282.00		

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended		
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved
New Jersey Department of Transportation					
Rt 44 Truck Bypass & DuPont Port Rd		4,000,000.00	4,000,000.00		
Wash Twp. and Monroe Twp. Bikeway		107,940.00	107,940.00		
Rowan Fossil Park Roadway Design		400,000.00	400,000.00		
Coronavirus Relief Fund		264,000.00	264,000.00		
Traffic Signal Upgrades		1,476,060.00	1,476,060.00		
Clayton Williamstown Road Tuckahoe to Fries Mill		798,000.00	798,000.00		
Commissioners Bridge		3,695,000.00	3,695,000.00		
Section 5311 Rural Transportation	184,468.00	184,468.00	184,468.00		
New Jersey Department of Military and Veterans Affairs					
Veterans Transportation		15,000.00	15,000.00		
U.S. Department of Housing & Urban Development					
Gloucester County Roadway Safety Improvements		176,700.00	176,700.00		
Community Development Block Grant					
CARES - CDBG		804,857.00	804,857.00		
Home Investment Partnership		1,970,129.00	1,970,129.00		
New Jersey Division of Highway Traffic Safety					
Comprehensive Traffic Safety Program		55,100.00	55,100.00		
Child Passenger Safety Seat Program		24,500.00	24,500.00		
Distracted Driving Crackdown		66,000.00	66,000.00		
Delaware Valley Regional Planning Commission					
Supportive Regional Highway Planning		39,100.00	39,100.00		
Transit Support Program		38,680.00	38,680.00		
Region Wide Transportation System GIS Program		34,000.00	34,000.00		
U.S. Secret Service					
Electronic Crimes		15,000.00	15,000.00		
Covid-19 Response Grant - County Clerk		114,783.00	114,783.00		
Covid-19 Response Grant - Elections		153,044.00	153,044.00		
Total Public and Private Programs Offset by Revenue	3,775,761.00	30,538,665.00	30,538,665.00		
Contingent	500,000.00	500,000.00	450,784.72	8,132.38	41,082.90
Total Operations Including Contingent	171,320,503.00	200,183,407.00	176,678,253.03	3,717,981.99	19,787,171.98
Detail:					
Salaries and Wages	80,794,167.00	80,674,167.00	74,892,767.35	20,737.60	5,760,662.05
Other Expenses	90,526,336.00	119,509,240.00	101,785,485.68	3,697,244.39	14,026,509.93
<b>CAPITAL IMPROVEMENTS</b>					
Capital Improvement Fund	845,000.00	845,000.00	845,000.00		
Down Payment on Improvements	675,982.00	675,982.00	386,677.92	193,152.54	96,151.54
Total Capital Improvements	1,520,982.00	1,520,982.00	1,231,677.92	193,152.54	96,151.54

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

STATEMENT OF EXPENDITURES - CURRENT FUND - REGULATORY BASIS

	Appropriations		Expended		
	Budget	Budget After Modifications	Paid or Charged	Encumbered	Reserved
<b>COUNTY DEBT SERVICE</b>					
Payment of Bond Principal					
Other Bonds	19,712,000.00	19,712,000.00	19,712,000.00		
Interest on Bonds					
State Aid - County College Bonds	4,575,695.00	4,575,695.00	4,575,695.00		
Loan Repayments for Principal and Interest					
NJ Environmental Infrastructure Trust Loan	650,914.00	650,914.00	650,914.00		
Justice Complex Loan - Principal	2,595,000.00	2,595,000.00	2,595,000.00		
Justice Complex Loan - Interest	2,849,875.00	2,849,875.00	2,849,875.00		
Capital Lease Obligations - Principal and Interest	3,495,000.00	3,495,000.00	3,495,000.00		
Infrastructure Loan - Principal and Interest	1,109,631.00	1,109,631.00	1,109,631.00		
Total County Debt Service	34,988,115.00	34,988,115.00	34,988,115.00		
<b>DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>					
Deferred Charges					
Prior Year Bills	10,873.00	10,873.00	872.50		10,000.50
Statutory Expenditures					
Contributions to:					
Public Employees' Retirement System	7,236,132.00	7,236,132.00	7,236,132.00		
Social Security System	5,850,000.00	5,850,000.00	5,561,818.17		288,181.83
Police & Fire Retirement System	4,306,517.00	4,306,517.00	4,306,517.00		
Defined Contribution Retirement Plan	100,000.00	100,000.00	66,464.82		33,535.18
Total Deferred Charges and Statutory Expenditures	17,503,522.00	17,503,522.00	17,171,804.49		331,717.51
<b>TOTAL GENERAL APPROPRIATIONS</b>	<b>\$ 225,333,122.00</b>	<b>\$ 254,196,026.00</b>	<b>\$ 230,069,850.44</b>	<b>\$ 3,911,134.53</b>	<b>\$ 20,215,041.03</b>
Ref.	A-2			A-17	A
Appropriation by 40A:4-87	Ref.				
Emergency Appropriation	A-2	\$ 26,762,904.00			
Budget		2,100,000.00			
	A-3	225,333,122.00			
		\$ 254,196,026.00			
Reserve for Federal Grants Appropriated	A-14		\$ 16,846,085.00		
Reserve for State Grants Appropriated	A-15		13,271,168.00		
Reserve for Local Grants Appropriated	A-10		421,412.00		
Disbursed	A-4		199,531,185.44		
			\$ 230,069,850.44		

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

<b>ASSETS</b>	Ref.	Balance	Balance
		Dec. 31, 2020	Dec. 31, 2019
Cash - Chief Financial Officer	B-1	\$ 30,760,741.20	\$ 28,099,196.02
		<u>\$ 30,760,741.20</u>	<u>\$ 28,099,196.02</u>
<b>LIABILITIES, RESERVES, AND FUND BALANCE</b>			
Encumbrances Payable	B-2	\$ 1,158,943.80	\$ 1,614,205.11
Reserves for:			
Environmental Quality and Enforcement	B-3	60,366.70	67,266.08
County Clerk's Improvement Fund	B-4	231,164.37	167,584.71
Road Permit Funds	B-5	627,657.00	658,152.00
Weights and Measures	B-6	27,391.53	47,794.35
Motor Vehicle Fines	B-7	830,529.42	1,226,835.67
Fair Share/Developers Escrow	B-8	1,238,880.79	957,205.20
Unemployment Insurance	B-9	1,598.46	15,633.14
Tax Appeals	B-10	53,511.30	48,998.50
Surrogate's Improvement Fund	B-11	115,062.89	102,360.58
Federal Forfeited Funds	B-12	30,969.95	41,846.79
Forfeited Funds	B-13	61,591.65	18,385.59
Seized Assets	B-14	347,997.07	217,796.52
Asset Maintenance Account	B-15	2,703.34	2,104.26
Farmland Preservation	B-16	25,219,045.10	22,080,172.50
Sheriff's Improvement Fund	B-17	27,859.08	20,285.35
Accumulated Absences	B-18	73,409.93	132,002.37
Solid Waste Fees	B-19	62,581.89	17,182.91
Uniform Fire Safety	B-20	7,820.01	9,320.01
Snow Removal/Salt Regionalization	B-21	205,506.20	337,515.12
Parks & Recreation Donations	B-22	16,935.29	16,106.29
Animal Shelter Donations	B-23	243,830.51	214,518.64
Health & Senior Services Donations	B-24	57,464.90	37,165.30
Human Services Transportation Donations	B-25	13,552.23	13,196.12
Veterans Affairs Donations	B-26	30,563.54	22,640.17
Disability Services Donations	B-27	5,002.59	5,002.59
Emergency Resp/EMS Donations	B-28	5,500.16	4,618.65
Sheriff's Forfeited Funds	B-29	1,081.50	1,081.50
Student Summit	B-30	70.00	70.00
Project Lifesaver	B-31	2,150.00	2,150.00
		<u>\$ 30,760,741.20</u>	<u>\$ 28,099,196.02</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

		Balance Dec. 31, 2020	Balance Dec. 31, 2019
<b>ASSETS</b>			
Cash - Chief Financial Officer	C-2	\$ 32,177,659.11	\$ 52,071,860.27
Grants Receivable	C-4	18,016,964.22	6,887,875.00
Due from Current Fund	A	9,317.00	
Amount to be Provided by Lease Payments	C-16	25,135,000.00	28,630,000.00
Deferred Charges to Future Taxation:			
Funded	C-5	249,011,187.27	228,985,380.89
Unfunded	C-6	7,000,800.00	
Deferred Charges - State of New Jersey	C-7	9,847,500.00	11,012,500.00
		<b>\$ 341,198,427.60</b>	<b>\$ 327,587,616.16</b>
<b>LIABILITIES, RESERVES, AND FUND BALANCE</b>			
General Serial Bonds Payable	C-13	\$ 166,037,000.00	\$ 171,837,000.00
Contracts Payable	C-10	9,571,787.23	10,832,536.81
Obligations Under Capital Lease	C-16	25,135,000.00	28,630,000.00
New Jersey Infrastructure Loans Payable	C-15	631,687.27	1,250,880.89
Gloucester County Improvement Authority Loan Payable	C-17	92,190,000.00	66,910,000.00
Improvement Authorizations:			
Funded	C-9	38,272,036.27	45,257,573.13
Unfunded	C-9	7,000,800.00	
Capital Improvement Fund	C-8	47,040.31	8,923.31
Reserve for Debt Service	C-12	2,308,320.13	2,855,945.63
Fund Balance	C-1	4,756.39	4,756.39
		<b>\$ 341,198,427.60</b>	<b>\$ 327,587,616.16</b>

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

EXHIBIT C-1

SCHEDULE OF FUND BALANCE - GENERAL CAPITAL FUND - REGULATORY BASIS

	Ref.	
Balance December 31, 2019	C	\$ <u>4,756.39</u>
Balance December 31, 2020	C	\$ <u>4,756.39</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, 2020	Balance Dec. 31, 2019
General Fixed Assets:		
Land	\$ 32,501,005.20	\$ 32,501,005.20
Buildings	59,910,832.18	59,387,584.00
Other Improvements	3,069.79	3,069.79
Equipment	15,930,420.40	15,894,917.53
Motor Vehicles	19,828,242.56	19,054,429.83
	<u>\$ 128,173,570.13</u>	<u>\$ 126,841,006.35</u>
Investment in General Fixed Assets	<u>\$ 128,173,570.13</u>	<u>\$ 126,841,006.35</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, 2020 AND 2019**

**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, 2020 AND 2019**

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

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

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

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

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

**C. Basis of Accounting**

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

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

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

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

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**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, 2020 AND 2019**

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

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

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

**D. Comparative Data**

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

**E. Accounting Pronouncements Adopted**

Statement No. 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, was postponed until June 15, 2019. This Statement did not have any significant impact on the financial reporting.

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, was postponed until June 15, 2019. This Statement did not have any significant impact on the financial reporting.

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, was postponed until December 15, 2019. This Statement did not have any significant impact on the financial reporting.

**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:

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.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

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

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.

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.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

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

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

In June 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84 and supersession of GASB Statement No. 32." The primary objectives of this Statement are to increase consistency and comparability related to the reporting of fiduciary component. This Statement is effective for periods beginning after June 15, 2021.

Management does not expect this Statement will have a significant 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 County amended the budget during the year by the insertion of Special Items of Revenue in the amount of \$26,762,904.00 for various grants as detailed on Exhibit A-2.

The County also amended the budget during the year by the insertion of Emergency Appropriations in the amount of \$2,100,000.00 for various grants as detailed on Exhibit A-3.

**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, 2020 and 2019, the carrying amount of the County's deposits was \$149,427,824.87 and \$153,990,573.01, respectively. As of December 31, 2020 and 2019, \$0 of the County's bank balance of \$153,486,603.22 and \$151,917,968.97, respectively, was exposed to Custodial Credit Risk.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**NOTE 4: INVESTMENTS**

As of December 31, 2020, 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	Utilized in Budget
	December 31	of Succeeding Year
2020	\$ 61,822,777.34	\$ 7,024,000.00
2019	52,254,183.18	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

**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, 2020, was \$4,882,005.00. There was no appropriation in the 2021 adopted budget to fund a reserve for accumulated absences. The accumulated absence trust has a reserve balance of \$73,409.93.

**COUNTY OF GLOUCESTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019**

**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, 2020:

	Balance Dec. 31, 2019	Additions	Deletions	Balance Dec. 31, 2020
Land	\$ 32,501,005.20			\$ 32,501,005.20
Buildings	59,387,584.00	\$ 523,248.18		59,910,832.18
Other Improvements	3,069.79			3,069.79
Equipment	15,894,917.53	791,979.28	\$ 756,476.41	15,930,420.40
Motor Vehicles	19,054,429.83	1,869,816.73	1,096,004.00	19,828,242.56
	<u>\$ 126,841,006.35</u>	<u>\$ 3,185,044.19</u>	<u>\$ 1,852,480.41</u>	<u>\$ 128,173,570.13</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, 2020 AND 2019**

**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 2020 are 13.69% and 29.80%, respectively, of covered payroll, as reported on June 30, 2019. 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, 2020, 2019, and 2018, were \$7,236,132.00, \$7,459,867.00, and \$6,881,498.00, respectively, equal to the required contributions for each year. The County's contributions to the PFRS for the years ending December 31, 2020, 2019, and 2018, were \$4,306,517.00, \$4,084,010.00, and \$3,610,165.00, respectively, equal to the required contributions for each year. The County's contributions to DCRP for the years ending December 31, 2020, 2019, and 2018, were \$66,464.82, \$57,447.44, and \$57,917.82, 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, 2020 AND 2019**

**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, 2020 AND 2019**

**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](http://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, 2020, 2019, and 2018, were \$17,116,668.75, \$21,020,800.64, and \$20,358,011.81. The amounts paid for retirees for the years ended December 31, 2020, 2019, and 2018, were \$7,248,222.13, \$7,094,904.22, and \$10,723,966.99, 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, 2020 AND 2019**

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

**Public Employee's Retirement System** - At December 31, 2020, the County's proportionate share of net pension liability was \$115,660,004. The net pension liability was measured as of June 30, 2020, 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, 2020 and 2019, the County's allocation percentage was 0.7092492435% and 0.7414752435%, respectively.

For the year ended December 31, 2020, the County's pension expense would have been \$(9,169,059) 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		\$ 43,778,323
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 2,502,620	
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions		4,951,107
Difference Between Expected and Actual Experience		1,410,009
	<hr/> \$ 2,502,620	<hr/> \$ 50,139,439

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
2021	\$ (19,502,709)
2022	(15,490,403)
2023	(8,736,069)
2024	(3,241,300)
2025	(666,339)
	<hr/> \$ (47,636,820)

**COUNTY OF GLOUCESTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019**

**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, 2020 and 2019, are as follows:

	June 30, 2020	June 30, 2019
Collective Deferred Outflows of Resources	\$ 2,347,583,337	\$ 3,149,522,616
Collective Deferred Inflows of Resources	7,849,949,467	7,645,087,574
Collective Net Pension Liability	<u>16,307,384,832</u>	<u>18,018,482,972</u>
County's Proportion	0.7092492435%	0.7414752435%

**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, 2020, measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. 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-2020.

The actuarial assumptions used in the July 1, 2019, 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, 2020 AND 2019**

**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-notices.shtml>.

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

At December 31, 2020, the County's proportionate share of net pension liability for Sheriff (number 70800) was \$39,371,136. The net pension liability was measured as of June 30, 2020, 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, 2020 and 2019, the County's proportion was 0.3046990519% and 0.3178719254%, respectively.

For the year ended December 31, 2020, the County's pension expense would have been \$(2,192,419) 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		\$ 9,207,911
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 1,219,423	
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	5,193,057	
Difference Between Expected and Actual Experience	320,248	
	<hr/> \$ 6,732,728	<hr/> \$ 9,207,911

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, 2020 AND 2019**

**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
2021	\$ (2,470,940)
2022	(1,115,484)
2023	282,529
2024	737,044
2025	91,668
	<hr/> <u>\$ (2,475,183)</u>

Additional information – Collective balances at June 30, 2020 and 2019, are as follows:

	June 30, 2020	June 30, 2019
Collective Deferred Outflows of Resources	\$ 1,601,195,680	\$ 1,198,936,924
Collective Deferred Inflows of Resources	4,191,274,402	4,874,748,912
Collective Net Pension Liability	<hr/> <u>12,921,318,904</u>	<hr/> <u>12,231,818,793</u>
County's Proportion	0.3046990519%	0.3178719254%

At December 31, 2020, the County's proportionate share of net pension liability for Prosecutors (number 70803) was \$14,150,428. The net pension liability was measured as of June 30, 2020, 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, 2020 and 2019, the County's proportion was 0.1095122555% and 0.1084692116%, respectively.

For the year ended December 31, 2020, the County's pension expense would have been \$197,606 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, 2020 AND 2019**

**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		\$ 3,205,158
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ 515,995	
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	793,149	
Difference Between Expected and Actual Experience	107,725	
	<u>\$ 1,416,869</u>	<u>\$ 3,205,158</u>

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

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

Year Ended December 31	Amount
2021	\$ (1,209,639)
2022	(605,958)
2023	(216,319)
2024	(93,839)
2025	(13,130)
	<u>\$ (2,138,885)</u>

Additional information – Collective balances at June 30, 2020 and 2019, are as follows:

	June 30, 2020	June 30, 2019
Collective Deferred Outflows of Resources	\$ 1,601,195,680	\$ 1,198,936,924
Collective Deferred Inflows of Resources	4,191,274,402	4,874,748,912
Collective Net Pension Liability	<u>12,921,318,904</u>	<u>12,231,818,793</u>
County's Proportion	0.1095122555%	0.1084692116%

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**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, 2020, measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. 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-2020.

The actuarial assumptions used in the July 1, 2019, 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, 2020 AND 2019**

**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, 2020 and June 30, 2019, special funding situation net pension liability amounts of \$6,110,221 and \$6,142,477 for Sheriff and \$2,196,082 and \$2,096,032 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, 2020 AND 2019**

**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, 2020 AND 2019**

**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	(190,3958)
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	<u>43,249,952</u>
Net Change in OPEB Liability	(2,161,858,645)
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>

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, 2020 AND 2019**

**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.

	Health Care Costs		
	1% Decrease	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, 2020 AND 2019**

**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)
	<hr/>
	\$ (140,338,958)

**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, 2020 AND 2019**

**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 2020 assessment for property and casualty insurance and workmen's compensation insurance was \$3,369,644.69.

**NOTE 16: LONG-TERM DEBT**

**Summary of County Debt Service**

Long-Term Debt as of December 31, 2020, consisted of the following:

	Year 2020	Year 2019	Year 2018
Bonds, Notes, and Loans Issued	\$ 258,858,687.27	\$ 239,997,880.89	\$ 229,089,538.89

**COUNTY OF GLOUCESTER**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019**

**NOTE 16: LONG-TERM DEBT (CONTINUED)**

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

	Balance 12/31/2019	Increased	Retired/ Reduction	Balance 12/31/2020	Due Within One Year
<b>Issued</b>					
General:					
Serial Bonds Payable	\$ 171,837,000.00	\$ 15,507,000.00	\$ 21,307,000.00	\$ 166,037,000.00	\$ 23,592,000.00
NJ Infrastructure Loans Payable	1,250,880.89		619,193.62	631,687.27	631,687.27
Gloucester County Improvement Authority Loan Payable	66,910,000.00	27,875,000.00	2,595,000.00	92,190,000.00	3,775,000.00
	<u>\$ 239,997,880.89</u>	<u>\$ 43,382,000.00</u>	<u>\$ 24,521,193.62</u>	<u>\$ 258,858,687.27</u>	<u>\$ 27,998,687.27</u>
 <b>Authorized But Not Issued</b>					
General:					
Bonds	<u>\$ 22,507,800.00</u>	<u>\$ 15,507,000.00</u>		<u>\$ 7,000,800.00</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, 2020, was \$6,680,000.00.

\$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, 2020, was \$6,800,000.00.

\$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 2.25% - 2.50% per annum. The balance remaining at December 31, 2020, was \$800,000.00.

\$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 2.25% - 2.50% per annum. The balance remaining at December 31, 2020, was \$800,000.00.

\$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, 2020, was \$14,120,000.00.

\$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 2.00% - 2.375% per annum. The balance remaining at December 31, 2020, was \$1,875,000.00.

\$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, 2020, was \$1,000,000.00.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**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, 2020, was \$1,000,000.00.

\$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 2.13% - 2.50% per annum. The balance remaining at December 31, 2020, was \$2,400,000.00.

\$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, 2020, was \$2,285,000.00.

\$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 3.00% - 3.25% per annum. The balance remaining at December 31, 2020, was \$1,130,000.00.

\$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 3.00% - 3.25% per annum. The balance remaining at December 31, 2020, was \$1,130,000.00.

\$24,585,000.00 General Obligation Refunding Bonds dated May 24, 2016, payable in annual installments through January 2023. Interest is paid semiannually at a rate of 1.330% - 1.410% per annum. The balance remaining at December 31, 2020, was \$7,560,000.00.

\$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 1.50% - 2.00% per annum. The balance remaining at December 31, 2020, was \$3,635,000.00.

\$1,500,000.00 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, 2020, was \$1,160,000.00.

\$1,500,000.00 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, 2020, was \$1,160,000.00.

\$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, 2020, was \$6,385,000.00.

\$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, 2020, was \$1,222,500.00.

\$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, 2020, was \$1,222,500.00.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**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, 2020, was \$1,810,000.00.

\$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, 2020, was \$1,845,000.00.

\$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, 2020, was \$18,135,000.00.

\$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, 2020, was \$15,670,000.00.

\$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, 2020, was \$1,440,000.00.

\$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, 2020, was \$1,440,000.00.

\$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, 2020, was \$29,045,000.00.

\$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, 2020, was \$3,095,000.00.

\$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, 2020, was \$3,095,000.00.

\$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 5.00% per annum. The balance remaining at December 31, 2020, was \$12,590,000.00.

\$15,507,000.00 General Obligation Bonds dated June 25, 2020, payable in annual installments through March 2029. Interest is paid semiannually at a rate of .05% - 3.00% per annum. The balance remaining at December 31, 2020, was \$15,507,000.00.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**NOTE 16: LONG-TERM DEBT (CONTINUED)**

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

\$4,105,000.00 New Jersey Environmental Infrastructure Trust Loan dated November 10, 2005, payable in semiannual installments through March 2021. Interest is paid semiannually at rates of 4.00% to 5.00% per annum. The balance remaining at December 31, 2020, was \$365,000.00.

\$4,125,895.00 New Jersey Environmental Infrastructure Fund Loan dated November 10, 2005, payable in semiannual installments through March 2021. There is no interest charged on this loan. The balance remaining at December 31, 2019, was \$266,686.60.

\$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, 2020, was \$64,315,000.00.

\$27,875,000.00 County Guaranteed Loan Revenue Bonds dated June 17, 2020, payable in annual installments through May 2035. Interest is paid semiannually at a rate of 3.00% - 5.00% per annum. The balance remaining at December 31, 2020, was \$27,875,000.00.

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

Year Ended	Principal	Interest	Total
2021	\$ 27,998,687.27	\$ 9,211,946.80	\$ 37,210,634.07
2022	26,920,000.00	7,787,006.25	34,707,006.25
2023	23,110,000.00	6,972,606.24	30,082,606.24
2024	22,840,000.00	6,203,843.73	29,043,843.73
2025	19,930,000.00	5,433,131.24	25,363,131.24
2026-2030	76,135,000.00	18,412,681.20	94,547,681.20
2031-2035	47,720,000.00	7,065,206.27	54,785,206.27
2036-2038	14,205,000.00	867,300.00	15,072,300.00
	<u>\$ 258,858,687.27</u>	<u>\$ 61,953,721.73</u>	<u>\$ 320,812,409.00</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 .902%.

	Gross Debt	Deductions	Net Debt
General Debt	<u>\$ 447,477,793.00</u>	<u>\$ 201,406,614.00</u>	<u>\$ 246,071,179.00</u>

Net Debt \$246,071,179.00/Equalized Valuation Basis per NJSA 40A:2-2 as amended  
\$27,281,367,058 = .902%.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**NOTE 16: LONG-TERM DEBT (CONTINUED)**

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

2% of Equalized Valuation Basis	\$ 545,627,341.16
Net Debt	<u>246,071,179.00</u>
Remaining Borrowing Power	<u><u>\$ 299,556,162.16</u></u>

**NOTE 17: CAPITAL LEASE OBLIGATIONS**

The County had lease agreements in effect at December 31, 2020, for various capital improvements.

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

	Total	Principal	Fees/Interest
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	2,683,131.02	2,250,000.00	433,131.02
2025-2029	<u>11,491,030.58</u>	<u>10,365,000.00</u>	<u>1,126,030.58</u>
	<u><u>\$ 29,706,134.64</u></u>	<u><u>\$ 25,135,000.00</u></u>	<u><u>\$ 4,571,134.64</u></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, 2020, is \$122,851,607.16, of which \$87,376,687.27 is included in the County's obligations, leaving a net amount of debt guaranteed by the County in the amount of \$35,474,919.89.

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, 2020, is \$60,030,073.10.

**COUNTY OF GLOUCESTER  
NOTES TO FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2020 AND 2019**

**NOTE 19: OPERATING LEASE**

The County entered into a several lease agreements:

Macerich Deptford LLC DBA Deptford Mall 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.

47 Cooper Street Associates – Facility for the Child Advocacy Center June 1, 2019, through December 31, 2023, \$167,000.00 total.

Rowan College of South Jersey – Office space for the Gloucester County Workforce, September 23, 2020, through September 22, 2030. \$62,572.92 for years 1 through 5, \$68,837.76 for years 6 through 10.

Rowan College of South Jersey – Office space for the Gloucester County Workforce, September 23, 2020, through September 22, 2030. \$64,562.52 for years 1 through 5, \$71,026.56 for years 6 through 10.

Vehicle leasing, December 5, 2019, through December 4, 2021. Total amount of \$76,200.00.

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:

<u>Year Ending December 31,</u>	<u>Amount</u>
2021	\$ 455,671.23
2022	372,746.05
2023	295,215.49
2024	166,940.21
2025-2029	<u>700,871.97</u>
	<u>\$ 1,991,444.95</u>

**NOTE 20: SUBSEQUENT EVENTS**

On May 13, 2021, the Board of Commissioners issued General Obligation Bonds in the amount of \$16,495,000.00 and County College Bonds in the amount of \$8,600,000.00.

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2020 and July 26, 2021, 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 Seven Fiscal Years**

	Year Ended						
	12/31/20	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)	0.7092492435%	0.7414752435%	0.7474496300%	0.7360797761%	0.7195062772%	0.7568953445%	0.7606011283%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 115,660,004	\$ 133,602,590	\$ 147,169,106	\$ 171,347,606	\$ 213,097,122	\$ 169,907,838	\$ 142,405,334
County's Covered-Employee Payroll	49,708,803	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	232.68%	266.40%	285.11%	337.86%	431.12%	338.68%	288.26%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	58.32%	56.27%	53.59%	48.10%	40.14%	47.92%	52.08%
Measurement Date	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014

**SCHEDULE OF COUNTY CONTRIBUTIONS - PERS**  
**Last Seven Fiscal Years**

	Year Ended						
	12/31/20	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 7,212,370	\$ 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	7,212,370	7,434,709	6,818,993	6,391,991	6,507,270	6,270,286	5,564,151
Contribution Deficiency (Excess)	<u>None</u>						
County's Covered-Employee Payroll	\$ 49,708,803	\$ 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	14.51%	14.82%	13.21%	12.60%	13.16%	12.50%	11.26%
Measurement Date	6/30/2020	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 Seven Fiscal Years**

	Year Ended						
	12/31/20	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)	0.3046990519%	0.3178719254%	0.3092413694%	0.3104990608%	0.3136159320%	0.3148993470%	0.4205435603%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 39,371,136	\$ 38,900,590	\$ 41,845,455	\$ 47,935,052	\$ 59,908,665	\$ 52,451,254	\$ 52,900,479
County's Covered-Employee Payroll	10,186,871	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	386.49%	365.38%	407.68%	474.58%	598.95%	520.13%	524.35%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63.52%	64.99%	62.47%	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2020	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 Seven Fiscal Years**

	Year Ended						
	12/31/20	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 3,210,858	\$ 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	3,210,858	3,023,290	2,747,974	2,557,038	2,559,662	3,230,065	3,081,005
Contribution Deficiency (Excess)	None						
County's Covered-Employee Payroll	\$ 10,186,871	\$ 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	31.52%	28.40%	26.77%	25.32%	25.59%	32.03%	30.54%
Measurement Date	6/30/2020	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 Seven Fiscal Years**

	Year Ended						
	12/31/20	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)	0.1095122555%	0.1084692116%	0.1084972018%	0.0974206800%	0.0917485289%	0.0983606040%	0.0933345751%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 14,150,428	\$ 13,274,266	\$ 14,681,460	\$ 15,039,870	\$ 17,526,316	\$ 16,383,448	\$ 11,740,624
County's Covered-Employee Payroll	3,609,826	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	392.00%	369.70%	408.79%	447.86%	576.54%	540.40%	381.47%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63.52%	64.99%	62.47%	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2020	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 Seven Fiscal Years**

	<b>Year Ended</b>						
	<b>12/31/20</b>	<b>12/31/19</b>	<b>12/31/18</b>	<b>12/31/17</b>	<b>12/31/16</b>	<b>12/31/15</b>	<b>12/31/14</b>
Contractually Required Contribution	\$ 1,095,659	\$ 1,095,659	\$ 862,191	\$ 748,063	\$ 799,525	\$ 716,874	\$ 693,990
Contributions in Relation to the Contractually Required Contribution	1,223,439	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>	<u>None</u>
County's Covered-Employee Payroll	\$ 3,609,826	\$ 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	30.35%	30.52%	24.01%	22.28%	26.30%	23.65%	22.55%
Measurement Date	6/30/2020	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 Seven Fiscal Years

	Year Ended						
	12/31/20	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)	0.3046990519%	0.3178719254%	0.3092413694%	0.3104990608%	0.3136159320%	0.3148993470%	0.4205435603%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 6,110,221	\$ 6,142,477	\$ 5,684,013	\$ 5,369,130	\$ 5,030,842	\$ 4,599,799	\$ 5,696,493
County's Covered-Employee Payroll	10,186,871	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	59.98%	57.69%	55.38%	53.16%	50.30%	45.61%	56.46%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63.52%	64.99%	62.47%	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2020	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 Seven Fiscal Years**

	Year Ended						
	12/31/20	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 470,178	\$ 413,876	\$ 336,631	\$ 268,479	\$ 192,767	\$ 239,443	\$ 236,535
Contributions in Relation to the Contractually Required Contribution	470,178	413,876	336,631	268,479	192,767	239,443	236,535
Contribution Deficiency (Excess)	<u>None</u>						
County's Covered-Employee Payroll	\$ 10,186,871	\$ 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	4.62%	3.89%	3.28%	2.66%	1.93%	2.37%	2.34%
Measurement Date	6/30/2020	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 Seven Fiscal Years

	Year Ended						
	12/31/20	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)	0.1095122555%	0.1084692116%	0.1084972018%	0.0974206800%	0.0917485289%	0.0983606040%	0.0933457510%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 2,196,082	\$ 2,096,032	\$ 1,994,234	\$ 1,684,592	\$ 1,471,776	\$ 1,436,773	\$ 1,264,268
County's Covered-Employee Payroll	3,609,826	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	60.84%	58.38%	55.53%	50.16%	48.42%	47.39%	41.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63.52%	64.99%	62.47%	58.60%	52.01%	56.30%	62.41%
Measurement Date	6/30/2020	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.

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

	<b>Year Ended</b>						
	12/31/20	12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
Contractually Required Contribution	\$ 168,987	\$ 141,229	\$ 118,107	\$ 84,237	\$ 56,394	\$ 74,791	\$ 52,496
Contributions in Relation to the Contractually Required Contribution	168,987	141,229	118,107	84,237	56,394	74,791	52,496
Contribution Deficiency (Excess)	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>
County's Covered-Employee Payroll	\$ 3,609,826	\$ 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	4.68%	3.93%	3.29%	2.51%	1.86%	2.47%	1.71%
Measurement Date	6/30/2020	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

Certified Public Accountants • Registered Municipal Accountants  
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**Nick L. Petroni, CPA, RMA**

Mary A. Carey, RMA  
Denise R. Nevico, CPA  
Deanna L. Roller, CPA, RMA

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

### **Independent Auditor's Report**

Honorable Director and Members of the  
Board of County Commissioners  
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, 2020, 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 July 26, 2021, 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

July 26, 2021

# 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 County Commissioners  
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, 2020. 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, an Audit Requirements for Federal Awards (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards and Uniform Guidance and New Jersey OMB's 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County of Gloucester's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County of Gloucester's compliance.

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

In our opinion, the County of Gloucester complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2020.

### ***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.

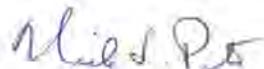
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance and New Jersey OMB 15-08. Accordingly, this report is not suitable for any other 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, 2020, and have issued our report thereon dated July 26, 2021, 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

July 26, 2021

**COUNTY OF GLOUCESTER**  
**SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>Federal Grantor</b> 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									
Covid-19 MOA NJOEM	01/01/20	12/31/20	21.019	066 1200 100 C58	067060	\$ 1,315,358		\$ 1,315,358.21	\$ 1,315,358.21	\$ 1,315,358.21	\$ 1,315,358.21
Coronavirus Relief Fund			21.019	UNKNOWN	UNKNOWN	264,000		196,056	196,056	196,056	196,056
Local Government Emergency Fund (CRF)	03/01/20	12/30/20	21.019	UNKNOWN	UNKNOWN	2,273,492		2,273,492	2,273,492	2,273,492	2,273,492
Covid-19 Relief Fund - Dislocated Worker			21.019	UNKNOWN	UNKNOWN	54,699				9,386	9,386
Section 5311 - Cares	03/01/20	07/31/21	21.019	UNKNOWN	UNKNOWN	373,657		8,123	8,123	102,480	102,480
Subtotal								3,793,028	3,793,028	3,896,771	3,896,771
Covid-19 MOA NJOEM	01/01/20	12/31/20	93.323	046 4230 100 547	031120	1,884,853		1,714,952	1,714,952	807,526	807,526
<b>U.S. Department of Health and Human Services</b>											
<b>New Jersey Department of Health and Senior Services</b>											
Area Plan Contract	01/01/19	12/31/19	93.044	054 7530 100 058	555820	259,385			259,385	6,704	259,385
Area Plan Contract	01/01/20	12/31/20	93.044	054 7530 100 122	205540	124,079		124,079	124,079	12,653	12,653
Area Plan Grant	01/01/20	12/31/20	93.044	054 7530 100 058	555820	282,860		259,862	259,862	227,978	227,978
Subtotal								383,941	643,326	247,335	500,016
Area Plan Contract	01/01/19	12/31/19	93.045	054 7530 100 056	552420	299,844			299,844	19,801	299,844
Area Plan Contract	01/01/19	12/31/19	93.045	054 7530 100 111	552410	172,744			172,744	25,967	172,744
Area Plan Grant	01/01/20	12/31/20	93.045	054 7530 100 056	552420	298,519		298,519	298,519	103,913	103,913
Area Plan Grant	01/01/20	12/31/20	93.045	054 7530 100 118	205520	188,178		188,178	188,178	167,125	167,125
Area Plan Grant	01/01/20	12/31/20	93.045	054 7530 100 119	205530	107,651		107,651	107,651	50,835	50,835
Area Plan Grant	01/01/20	12/31/20	93.045	054 7530 100 125	205570	53,610		53,610	53,610		
Area Plan Grant	01/01/20	12/31/20	93.045	054 7530 100 111	552410	306,807		306,807	306,807	181,448	181,448
Subtotal								954,765	1,427,353	549,088	975,909
Area Plan Contract	01/01/19	12/31/19	93.053	054 7530 100 039	552480	113,263			113,263	3,515	113,263
Area Plan Grant	01/01/20	12/31/20	93.053	054 7530 100 039	552480	116,446		116,446	116,446	102,669	102,669
Subtotal								116,446	229,709	106,183	215,932
Total Aging Cluster								1,455,152	2,300,388	902,607	1,691,856
Area Plan Grant	01/01/20	12/31/20	93.043	054 7530 100 060	555850	16,056		16,056	16,056	15,831	15,831
Area Plan Grant	01/01/19	12/31/19	93.043	054 7530 100 060	555850	16,503			16,503	109	16,503
Subtotal								16,056	32,559	15,940	32,334
Area Plan Grant	01/01/20	12/31/20	93.048	054 7530 100 126	205580	26,047		26,047	26,047	330	330
Area Plan Contract	01/01/19	12/31/19	93.052	054 7530 100 062	557070	121,954			121,954	5,827	121,954
Area Plan Grant	01/01/20	12/31/20	93.052	054 7530 100 062	557070	121,543		121,543	121,543	113,573	113,573
Area Plan Grant	01/01/20	12/31/20	93.052	054 7530 100 124	205560	64,419		64,419	64,419	3,337	3,337
Subtotal								185,962	307,916	122,737	238,864
Area Plan Contract	01/01/20	12/31/20	93.778	054 7530 100 066	557560	13,430		13,430	13,430	13,216	13,216
Area Plan Contract	01/01/20	12/31/20	93.778	054 7530 100 112	200060	246,839		244,838	244,838	147,897	147,897
Area Plan Contract	01/01/19	12/31/19	93.778	054 7530 100 112	200060	309,300		56,246	216,851	14,199	216,851
Area Plan Contract	01/01/19	12/31/19	93.778	054 7530 100 066	557560	12,761			12,761	57	12,761
Area Plan Grant	01/01/18	12/31/18	93.778	054 7530 100 112	200060	152,179			152,179	24,990	152,179
Alcohol and Drug Abuse	01/01/20	12/31/20	93.778	054 7530 100 249	094821	27,788		27,788	27,788	27,788	27,788
Total Medicaid Cluster								342,302	667,847	228,146	570,691
Local Core Capacity Infrastructure for Bioterrorism	07/01/19	06/30/20	93.069	046 4230 100 360	037150	280,803		208,785	280,803	156,128	280,803
Local Core Capacity Infrastructure for Bioterrorism	07/01/20	06/30/21	93.069	UNKNOWN	UNKNOWN	611,803		132,249	132,249	133,070	133,070
Subtotal								341,034	413,052	289,198	413,873

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, 2020**

<b>Federal Grantor</b> 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									
Special Child Health Case/Case Management	07/01/19	06/30/20	93.994	046 4220 100 129	022070	17,673		17,673	17,673	17,673	17,673
<b>New Jersey Department of Human Services</b>											
Overdose To Action	09/01/19	08/31/20	93.136	066 1000 100 203	992530	62,500		38,750	38,750	42,097	42,097
<b>New Jersey Department of Human Services</b>											
Prevention of Teen Pregnancy	01/01/20	12/31/20	93.558	016 1630 100 033	030160	415		249	249	249	249
Social Services for the Homeless	01/01/19	12/31/19	93.558	054 7550 100 380	150740	7,809		7,809	7,809	7,809	7,809
Social Services for the Homeless - TANF	01/01/18	12/31/18	93.558	054 7550 100 380	150740	27,493		27,493	27,493		
Social Services for the Homeless - TANF	01/01/19	12/31/19	93.558	054 7550 100 380	150740	139,000		16,885	50,942	66,527	135,624
Social Services for the Homeless - TANF	01/01/18	12/31/18	93.558	054 7550 100 072	153550	41,866		9,894	41,866		69,359
Subtotal								62,330	128,359	74,585	213,041
<b>U.S Department of Labor</b>											
<b>New Jersey Department of Labor</b>											
Work First New Jersey - CAVP	07/01/18	06/30/19	93.558	062 4545 100 346	105450	22,220			7,385		7,385
Work First New Jersey - TANF	07/01/18	06/30/19	93.558	062 4545 100 344	105430	956,255			947,354	929	947,353
Work First New Jersey - TANF	07/01/19	06/30/20	93.558	062 4545 100 344	105430	697,957		1,349	1,349	229,791	229,791
Work First New Jersey	07/01/19	06/30/20	93.558	062 4545 100 344	105430	743,757		565,795	565,795	355,151	703,733
Work First New Jersey	07/01/19	06/30/20	93.558	062 4545 100 346	105450	4,822		4,822	4,822		4,822
Subtotal								571,966	1,526,705	590,693	1,893,084
Total TANF Cluster								634,296	1,655,064	665,278	2,106,125
<b>U.S. Department of Agriculture</b>											
Housing Preservation Grant	11/01/18	11/01/20	10.433	N/A	N/A	59,152		30,994	59,152	12,479	59,152
Housing Preservation Grant	11/01/19	11/01/21	10.433	N/A	N/A	89,837				51,000	51,000
Housing Preservation Grant	10/01/20	10/01/22	10.433	N/A	N/A	115,407					
Subtotal								30,994	59,152	63,479	110,152
<b>New Jersey Department of Health and Senior Services</b>											
Women, Infants, and Children	10/01/18	09/30/19	10.557	046 4220 100 449	027370	23,905			23,905	115	23,905
Women, Infants, and Children	10/01/18	09/30/19	10.557	046 4220 100 113	022510	760,082			760,082		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
Women, Infants, and Children	10/01/19	09/30/20	10.557	046 4220 100 449	027370	23,894		20,111	23,894	20,111	23,894
Women, Infants, and Children	10/01/19	09/30/20	10.557	046 4220 100 113	022510	787,494		738,073	787,494	666,526	787,206
Women, Infants, and Children	10/01/19	09/30/20	10.557	046 4220 100 212	022519	1,500		1,500	1,500	1,500	1,500
Women, Infants, and Children	10/01/20	09/30/21	10.557	UNKNOWN	UNKNOWN	839,860				174,443	174,443
Subtotal								759,684	1,597,875	862,695	1,772,030
Senior Farmers Market Program	06/01/20	09/30/20	10.576	046 4560 100 474	027070	1,500		1,500	1,500	1,500	1,500
<b>New Jersey Department of Environmental Protection</b>											
County Environmental Health Act	07/01/20	06/30/21	66.605	UNKNOWN	UNKNOWN	5,976					
County Environmental Health Act	07/01/19	06/30/20	66.605	042 4840 100 094	050030	6,232		3,952	3,952	3,116	6,232

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, 2020

Federal Grantor Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures									
	From	To																		
<b>Federal Emergency Management Administration</b>																				
<b>New Jersey Department of Law and Public Safety</b>																				
Pre-Disaster Mitigation Assistance	10/01/18	04/01/22	97.047	UNKNOWN	UNKNOWN	125,000				122,985	122,985									
Port Security Grant Program	09/01/19	08/31/22	97.056	UNKNOWN	UNKNOWN	15,645				15,645	15,645									
Sexual Assault Response Team SART/SANE	10/01/19	09/30/20	16.575	066 1020 100 142	090300	87,102	86,334	86,334	86,118	86,334										
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)	07/01/19	06/30/20	16.575	066 1020 100 142	090300	425,169	320,351	401,161	315,931	401,756										
Victims of Crime Act (VOCA)	07/01/20	06/30/21	16.575	066 1020 100 142	090300	421,181	91,240	91,240	181,851	181,851										
Subtotal							497,925	841,244	584,863		932,450									
VAWA Training Grant	06/01/18	05/31/19	16.588	066 1020 100 246	090260	41,450			32,508		32,508									
<b>U.S. Marshal Service</b>																				
Electronic Crimes Task Force	10/01/18	09/30/19	16.922	N/A	N/A	16,875			16,518		16,518									
Electronic Crimes Task Force	10/01/19	09/30/20	16.922	N/A	N/A	15,000	15,000	15,000		8,462	14,786									
Electronic Crimes Task Force	10/01/20	09/30/21	16.922	N/A	N/A	15,000			15,000	31,518	31,304									
Subtotal																				
<b>U.S. Department of Homeland Security</b>																				
<b>New Jersey Office of Homeland Security</b>																				
Emergency Management Agency Assistance	07/01/19	06/30/20	97.042	UNKNOWN	UNKNOWN	55,000				55,000	55,000									
Homeland Security	09/01/18	08/31/21	97.067	066 1005 100 006	130040	209,664	80,885	201,142	9,103	209,550										
Homeland Security	09/01/19	08/31/22	97.067	066 1005 100 006	130040	210,605	83,669	83,669	157,977	166,386										
Homeland Security	09/01/20	08/31/23	97.067	UNKNOWN	UNKNOWN	181,547			43,830	43,830										
Subtotal							164,555	284,812	210,910		419,766									
Emergency Food and Shelter Program	01/01/20	05/31/21	97.024	N/A	N/A	22,180	11,090	11,090	11,090		11,090									
High Intensity Drug Trafficking Area	01/01/19	12/31/20	95.001	N/A	N/A	177,250	145,749	145,749	146,310		172,200									
High Intensity Drug Trafficking Area	01/01/20	12/31/21	95.001	N/A	N/A	177,000	704	704	44,503		44,503									
Subtotal							146,453	146,453	190,813		216,703									
<b>New Jersey Department of Law and Public Safety</b>																				
Hazard Mitigation Grant Program	11/22/16	11/22/19	97.039	N/A	N/A	524,476				14,976	524,476									
<b>Delaware Valley Regional Planning Commission</b>																				
Transit Support Program	07/01/19	06/30/20	20.505	N/A	N/A	38,680	24,572	24,572	32,184		38,680									
Transit Support Program	07/01/20	06/30/21	20.505	N/A	N/A	38,680			6,836		6,836									
Subtotal							24,572	24,572	39,020		45,516									

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, 2020**

<b>Federal Grantor</b> Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures									
	From	To																		
<b>U.S Department of Labor</b>																				
<b>New Jersey Department of Labor</b>																				
WIOA - Adult Program	07/01/17	06/30/18	17.258	062 4545 100 101	101020	563,854			556,108		556,108									
WIOA - Adult Program	07/01/18	06/30/19	17.258	062 4545 100 101	101020	593,196	2,500	590,559			588,783									
WIOA - Adult Program	07/01/19	06/30/20	17.258	062 4545 100 101	101020	614,122	381,264	500,682	375,049		513,537									
WIOA - Adult Program	07/01/20	06/30/21	17.258	062 4545 100 101	101020	534,260	82,706	82,706	125,424		125,424									
Subtotal							466,470	1,730,055		500,473	1,783,852									
WIOA - Dislocated Worker Program	07/01/19	06/30/20	17.278	062 4545 100 105	101040	636,493	424,688	547,664	429,068		588,472									
WIOA - Dislocated Worker Program	07/01/20	06/30/20	17.278	062 4545 100 105	101040	613,656	78,540	78,540	109,916		109,916									
WIOA - Dislocated Worker Program	07/01/18	06/30/19	17.278	062 4545 100 105	101040	648,686		645,989			645,390									
WIOA - Dislocated Worker Program	07/01/17	06/30/18	17.278	062 4545 100 105	101040	684,998		681,516			681,516									
Subtotal							503,228	1,953,709		538,984	2,025,294									
WIOA - Youth Activities	07/01/19	06/30/20	17.259	062 4545 100 249	101530	595,946	350,390	488,505	198,307		516,801									
WIOA - Youth Activities	07/01/17	06/30/18	17.259	062 4545 100 249	101530	647,232		646,210			646,210									
WIOA - Youth Activities	07/01/19	06/30/20	17.259	062 4545 100 249	101530	499,936	53,942	53,942	337,694		337,694									
WIOA - Youth Activities	07/01/18	06/30/19	17.259	062 4545 100 249	101530	540,880	28,455	537,036	28,455		536,564									
Subtotal							432,787	1,725,693		564,456	2,037,269									
Total WIA Cluster							1,402,485	5,409,457		1,603,913	5,846,416									
Work First New Jersey	07/01/20	06/30/21	10.561	062 4545 100 345	105440	79,192		79,192			79,192									
Work First New Jersey	07/01/19	06/30/20	10.561	062 4545 100 345	105440	434,465	310,565	434,465	186,665		310,565									
Total SNAP Cluster							389,757	513,657		265,857	389,757									
<b>U.S. Department of Transportation</b>																				
<b>New Jersey Division of Highway Traffic Safety</b>																				
Comprehensive Traffic Safety Program	10/01/18	09/30/19	20.600	066 1160 100 047	030800	53,450			44,636		44,636									
Comprehensive Traffic Safety Program	10/01/19	09/30/20	20.600	066 1160 100 047	030800	55,450	6,564	6,564	6,564		6,564									
Comprehensive Traffic Safety Program	10/01/20	09/30/21	20.600	UNKNOWN	UNKNOWN	55,100				6,564	51,200									
Subtotal										6,564	51,200									
Child Passenger Safety Seat	10/01/18	09/30/19	20.616	066 1160 100 155	031000	28,000			22,228		22,228									
Child Passenger Safety Seat	10/01/19	09/30/20	20.616	066 1160 100 155	031000	24,500	13,378	13,378	13,378		13,378									
Child Passenger Safety Seat	10/01/20	09/30/21	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									
Distracted Driving Crackdown	04/01/19	04/30/19	20.616	066 1160 100 158	031030	66,000			64,680		64,680									
Distracted Driving Crackdown	04/01/20	04/30/20	20.616	UNKNOWN	UNKNOWN	66,000														
Driving While Intoxicated Sobriety Checkpoint	10/01/18	09/30/19	20.616	066 1160 100 157	031020	130,000			107,525		107,525									
Driving While Intoxicated Sobriety Checkpoint	10/01/19	09/30/20	20.616	066 1160 100 157	031020	130,000	47,850	47,850	47,850		47,850									
Subtotal							61,228	293,501		61,228	293,501									
Total Highway Safety Cluster							67,793	344,701		67,793	344,701									
<b>New Jersey Transit</b>																				
FTA Section 5310	01/01/20	12/31/20	20.513	N/A	N/A	175,000		31,498	31,498	79,994	79,994									
Section 5310 Federal Transit Admin	01/01/17	12/31/17	20.513	N/A	N/A	200,000			193,430		193,430									
Section 5310 Federal Transit Admin	01/01/19	12/31/19	20.513	N/A	N/A	200,000	86,822	183,759	58,421		169,682									
FTA Section 5310	01/01/20	12/31/21	20.513	N/A	N/A	100,000														
Total Transit Services Program Cluster							118,321	408,688		138,415	443,106									
<b>Federal Highway Administration</b>																				
<b>New Jersey Department of Transportation</b>																				
Levee Pump Station Improvement Phase 1	07/22/15	10/31/18	97.039	UNKNOWN	UNKNOWN	115,748					115,748									

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, 2020**

<b>Federal Grantor</b> Pass Through Grantor Program Title	Grant Period		Federal CFDA Number	State Account Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To									
<b>Delaware Valley Regional Planning Commission</b>											
Regional GIS Implementation and Coordination	07/01/19	06/30/20	20.205	N/A	N/A	35,000		25,578	25,578	27,438	35,000
Regional GIS Implementation and Coordination	07/01/20	06/30/21	20.205	N/A	N/A	34,000				25,273	25,273
Supportive Regional Highway	07/01/20	06/30/21	20.205	N/A	N/A	39,100				13,385	13,385
Supportive Regional Highway	07/01/19	06/30/20	20.205	N/A	N/A	39,100		39,100	39,100	18,838	39,100
Subtotal								64,678	64,678	84,935	112,758
<b>U.S. Department of Transportation</b>											
<b>New Jersey Division of Highway Traffic Safety</b>											
Gloucester County Roadway Safety Improvements	11/04/19	09/22/21	20.205			176,700				148,334	148,334
Traffic Signal Upgrades	10/25/19	11/19/21	20.205	078 6300 480 IHI	370299	1,476,060		892,919	892,919	1,476,060	1,476,060
Clayton-Williamstown Rd Tuckahoe to Fries	03/25/20	09/22/21	20.205	UNKNOWN	UNKNOWN	798,000				458,969	458,969
Subtotal								892,919	892,919	2,083,363	2,083,363
<b>Federal Highway Administration</b>											
<b>New Jersey Department of Transportation</b>											
Hurffville Grenloch Road Improvements	03/23/17	12/31/20	20.205	078 6300 480 HST	379186	700,000				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		624,710	1,928,872		1,928,872
Tanyard Road Improvements	06/13/17	12/31/18	20.205	078 6300 480 HST	379186	1,445,902			708,859		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
Gloucester County Multipurpose Trail Ext	04/26/12	12/31/15	20.205	078 6300 480 GEM	370502	400,000			204,129	36,300	332,075
Washington Twp. & Monroe Twp. Bikeway Project	08/24/16	12/31/17	20.205	078 6300 480 HSP	378367	3,035,383		2,800,590	2,855,598	22,576	2,855,598
2014 ISTEA	01/01/14	COMPLETE	20.205	078 6300 480 GUY	609335	500,000		98,746	386,078		386,078
2015 ISTEA	01/01/15	COMPLETE	20.205	078 6300 480 GUY	609335	933,236			500,000		433,237
2016 ISTEA	01/01/16	COMPLETE	20.205	078 6300 480 HDG	378345	1,450,000			211,675		250,000
2017 ISTEA	01/01/17	COMPLETE	20.205	078 6300 480 C32	600910	255,046			255,046		255,046
2017 ISTEA	01/01/17	COMPLETE	20.205	078 6300 480 HST	379186	3,167,090		51,520	2,796,474	4,184	3,167,090
2018 ISTEA	01/01/18	COMPLETE	20.205	UNKNOWN	UNKNOWN	1,600,000				1,600,000	1,600,000
2019 ISTEA	01/01/19	COMPLETE	20.205	078 6300 480 IHI	370299	1,700,000		876,570	876,570	1,700,000	1,700,000
2020 ISTEA	01/01/20	COMPLETE	20.205	UNKNOWN	UNKNOWN	3,900,000					
Subtotal								4,452,135	12,038,316	3,363,060	14,931,870
Total Highway Planning and Construction Cluster								5,409,732	12,995,912	5,531,357	17,127,991
<b>U.S. Department of Housing and Urban Development</b>											
Cares Act CDBG Coronavirus Grant	09/01/19	09/30/22	93.600	N/A	N/A	804,857				7,497	7,497
Community Development Block Grant	09/01/16	08/31/17	14.218	N/A	N/A	1,238,553		18,373	1,229,929	1,050	1,229,359
Community Development Block Grant	09/01/17	08/31/18	14.218	N/A	N/A	1,218,801		376,899	1,164,838	166,858	1,159,697
Community Development Block Grant	09/01/18	08/31/19	14.218	N/A	N/A	1,354,747		201,963	867,156	167,044	1,185,518
Community Development Block Grant	09/01/19	08/31/20	14.218	N/A	N/A	1,347,415		457,557	533,954	154,014	1,041,673
Community Development Block Grant	09/01/20	08/31/21	14.218	N/A	N/A	1,368,184		85,181	85,181	419,279	419,279
Total CDBG-Entitlement Grants Cluster								1,139,973	3,881,058	908,245	5,035,525
Home Investment Partnership	09/01/17	08/31/18	14.239	N/A	N/A	441,950		69,112	371,995	45,267	441,942
Home Investment Partnership	09/01/18	08/31/19	14.239	N/A	N/A	626,323		205,749	464,424	117,992	506,323
Home Investment Partnership Program	09/01/19	08/31/20	14.239	N/A	N/A	573,217		266,153	297,658	302,448	370,814
Home Investment Partnership Program	09/01/20	08/31/21	14.239	N/A	N/A	601,945		13,660	13,660	122,758	122,758
Home Investment Partnership Program	09/01/16	08/31/17	14.239	N/A	N/A	453,719		9,874	453,406		450,731
Subtotal								564,548	1,601,144	588,465	1,892,567
							None	\$ 19,313,585	\$ 39,156,569	\$ 18,284,399	\$ 45,318,807

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, 2020

Program Title	Grant Period		Grantor's Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To								
<b>New Jersey Historical Commission</b>										
NJ Historical Commission Project	08/01/18	08/01/19	074 2540 100 105	077700	\$ 14,300			\$ 14,300		\$ 13,300
Preserve NJ Historic Preservation Fund	01/01/20	03/31/25	UNKNOWN	UNKNOWN	142,500					
<b>New Jersey Department of Environmental Protection</b>										
County Environmental Health Act	07/01/19	06/30/20	042 4825 100 72	027050	871		\$ 871	871		871
County Environmental Health Act	07/01/19	06/30/20	042 4850 100 128	070400	7,771		7,771	7,771		7,771
County Environmental Health Act	07/01/19	06/30/20	042 4855 495 001	083130	109,468		109,468	109,468	\$ 44,495	109,468
County Environmental Health Act	07/01/19	06/30/20	UNKNOWN	UNKNOWN	53,134				53,134	53,134
County Environmental Health Act	07/01/20	06/30/21	UNKNOWN	UNKNOWN	171,913					
Salem-Gloucester Regional Sewer Plan	01/01/10	12/31/12	042 4840 100 094	GSRA	6,181,000			6,181,000	161,034	5,427,452
<b>New Jersey Department of Health and Senior Services</b>										
Alcohol and Drug Abuse	01/01/18	12/31/18	046 4290 100 162	140160	212,954			212,954		212,954
Alcohol and Drug Abuse	01/01/18	12/31/18	046 4290 760 001	140000	353,653	\$ 82,911		351,642		434,553
Alcohol and Drug Abuse	01/01/19	12/31/19	054 7700 100 162	090160	214,919		80,280	214,919	52,620	214,919
Alcohol and Drug Abuse	01/01/19	12/31/19	054 7700 760 001	090000	352,100	82,775	138,039	329,553		432,206
Alcohol and Drug Abuse	01/01/20	12/31/20	054 7700 760 001	090000	401,441	90,282	290,538	290,538	\$ 489,760	489,760
Alcohol and Drug Abuse	01/01/20	12/31/20	054 7700 100 162	090160	40,396		40,396	40,396		40,396
Alcohol and Drug Abuse	01/01/20	12/31/20	054 7700 100 242	090250	125,000		125,000	125,000	125,000	125,000
Area Plan Grant	01/01/19	12/31/19	054 7530 100 036	550150	368,948			368,948		368,948
Area Plan Grant	01/01/19	12/31/19	054 7530 100 038	551550	140,244		20,000	140,244	8,446	140,244
Area Plan Grant	01/01/19	12/31/19	054 7530 491 009	550150	94,087			94,087	16,281	94,087
Area Plan Grant	01/01/20	12/31/20	054 7530 100 036	550150	384,126		311,655	311,655	370,736	370,736
Area Plan Grant	01/01/20	12/31/20	054 7530 100 038	551550	111,200		91,200	91,200	101,091	101,091
Area Plan Grant	01/01/20	12/31/20	054 7530 491 009	550150	100,795		76,248	76,248	87,266	87,266
Peer Grouping	01/01/19	12/31/19	UNKNOWN	UNKNOWN	13,584		11,547	13,584	4,317	13,584
Peer Grouping	01/01/20	12/31/20	UNKNOWN	UNKNOWN	12,226					
Access to Reproductive Care/HIV Services	07/01/19	06/30/20	046 4245 100 182	128010	125,000		94,221	125,000	74,797	124,757
ARCH Nurse Grant	07/01/20	06/30/21	046 4245 100 182	UNKNOWN	125,000				38,516	38,516
Overdose Fatality Review Team Grant	10/01/20	09/30/21	UNKNOWN	UNKNOWN	100,000					
Right to Know	07/01/19	06/30/20	046 4230 100 105	034500	10,798		8,099	10,798	5,399	10,798
Right to Know	07/01/20	06/30/21	046 4230 100 105	034500	10,798		2,591	2,591	6,399	6,399
Child Health Lead Exposure Program	07/01/19	06/30/20	046 4220 100 501	020080	167,395		132,440	167,395	108,696	167,395
Child Health Lead Exposure Program	07/01/20	06/30/21	UNKNOWN	UNKNOWN	144,349				21,047	21,047
Special Child Health Case/Case Management	07/01/19	06/30/20	046 4220 100 501	020080	150,727		110,248	150,727	72,344	150,727
Special Child Health Case/Case Management	07/01/19	06/30/20	046 4220 771 001	027710	4,600		4,600	4,600	4,600	4,600
Special Child Health Case/Case Management	07/01/20	06/30/21	UNKNOWN	UNKNOWN	173,000				57,055	57,055
<b>New Jersey Department of Human Services</b>										
Abused and Missing Children	01/01/19	12/31/19	016 1610 100 039	017020	3,234			3,234	28	2,720
Abused and Missing Children	01/01/20	12/31/20	016 1610 100 039	017020	3,234		2,430	2,430	2,081	2,081
Prevention of Teen Pregnancy	01/01/20	12/31/20	016 1620 100 007	020020	585		498	498	508	508
Human Services Planning Grant	01/01/19	12/31/19	016 1610 100 039	017020	62,770			62,770	917	49,882
Human Services Planning Grant	01/01/20	12/31/20	016 1610 100 039	017020	62,770		62,770	62,770	62,770	62,770
Mental Health Administration	07/01/19	06/30/20	054 7700 100 029	085800	12,000		9,000	12,000	12,000	12,000
Mental Health Administration	07/01/20	6/31/21	054 7700 100 029	085800	12,000		3,000	3,000	6,000	6,000
Personal Assistance Service Program (PASP)	01/01/19	12/31/19	054 7545 100 005	270010	51,300			51,300	2,382	51,300
Personal Assistance Service Program (PASP)	01/01/20	12/31/20	054 7545 100 005	270010	57,078		52,322	52,322	51,784	51,784
Social Services for the Homeless	01/01/18	12/31/18	054 7550 100 072	153550	282,143		120,504	277,173		277,173

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, 2020

Program Title	Grant Period		Grantor's Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative Cash Received	Current Expenditures	Cumulative Expenditures
	From	To								
Social Services for the Homeless	01/01/19	12/31/19	054 7550 100 072	153550	655,308		63,308	264,436	270,812	599,404
Title XX Transportation	01/01/19	12/31/19	054 7545 100 039	270200	60,733			60,733	1,520	60,733
Title XX Transportation	01/01/20	12/31/20	054 7545 100 039	270200	30,367		30,366	30,366	30,367	30,367
Youth Incentive Program	01/01/19	12/31/19	016 1620 100 013	020080	38,442			38,442	4,974	38,442
Youth Incentive Program	01/01/20	12/31/20	016 1620 100 013	020080	38,442		38,442	38,442	38,442	38,442
Medication Assisted Treatment (MAT)	02/01/20	06/30/20	UNKNOWN	UNKNOWN	125,000				3,985	3,985
Innovation Opioid Crisis Services	06/30/20	06/29/21	UNKNOWN	UNKNOWN	111,151				108,376	108,376
Social Services for the Homeless - SSBG	01/01/18	12/31/18	054 7550 100 072	153550	50,576			50,576		50,576
<b>New Jersey Department of Children and Families</b>										
Prevention Services	07/01/17	06/30/18	016 1630 100 024	030050	300,000			300,000	21,975	300,000
Prevention Services	07/01/18	06/30/19	016 1630 100 024	030050	300,000			300,000	18,868	300,000
Prevention Services	07/01/19	06/30/20	016 1630 100 024	030050	300,000		125,000	300,000		295,116
Prevention Services	01/01/20	12/31/20	016 1630 100 024	030050	300,000		175,000	175,000	300,000	300,000
Child Advocacy Center Development Grant	12/20/18	12/31/20	016 1610 100 133	010160	262,883			262,883	3,511	262,856
Child Advocacy Center Development Grant	01/01/20	12/31/20	016 1610 100 133	010160	30,064		30,064	30,064	19,509	19,509
<b>New Jersey Transit</b>										
Job Access and Reverse Commute	07/01/17	06/30/18	N/A	N/A	110,000			65,421		65,421
Job Access and Reverse Commute	07/01/19	06/30/20	N/A	N/A	110,000		85,127	85,127	55,116	85,127
Job Access and Reverse Commute	07/01/20	06/30/21	UNKNOWN	UNKNOWN	110,000					
Sr Citizens and Disabled Residents Transportation	01/01/18	12/31/18	078 6050 491 001	UNKNOWN	493,452			469,576		469,576
Sr Citizens and Disabled Residents Transportation	01/01/19	12/31/19	N/A	N/A	483,268		109,420	363,792	22,168	363,792
Sr Citizens and Disabled Residents Transportation	01/01/20	12/31/20	N/A	N/A	494,477		175,834	175,834	433,170	433,170
<b>New Jersey Department of Law and Public Safety</b>										
Body Armor Replacement - Corrections	10/01/17	completion	066 1020 718 001	090160	4,115			4,115	90	4,115
Body Armor Replacement - Corrections	02/01/19	12/31/20	066 1020 718 001	090160	4,503			4,503	3,431	3,431
Body Armor Replacement - Corrections	12/01/19	12/31/20	066 1020 718 001	090160	4,528		4,528	4,528		
Body Armor Replacement - Prosecutors	12/01/19	12/31/20	066 1020 718 001	090160	3,689		3,689	3,689	3,209	3,209
Body Armor Replacement - Sheriff	10/01/17	completion	066 1020 718 001	090160	7,811			7,811		7,502
Body Armor Replacement - Sheriff	02/01/19	12/31/20	066 1020 718 001	090160	9,144			9,144		
Body Armor Replacement - Sheriff	12/01/19	12/31/20	066 1020 718 001	090160	8,473		8,473	8,473		
Drunk Driving Enforcement Fund	01/01/17	12/31/18	UNKNOWN	UNKNOWN	20,000			20,000		20,000
Insurance Fraud Reimbursement Program	01/01/19	12/31/19	066 1020 100 305	094470	185,323		14,419	92,948	35,897	92,948
Insurance Fraud Reimbursement Program	01/01/20	12/31/20	066 1020 100 305	094470	245,168		48,151	48,151	63,443	63,443
Juvenile Detention Alternative Initiative	01/01/18	12/31/18	066 1500 100 237	340140	124,000			123,094		123,094
Juvenile Detention Alternative Initiative	01/01/19	12/31/19	066 1500 100 237	340140	120,000		66,473	116,793	247	116,864
Juvenile Detention Alternative Initiative	01/01/20	12/31/20	066 1500 100 237	340140	120,000		43,480	43,480	120,000	120,000
Operation Helping Hand	09/01/19	08/31/20	066 1000 100 200	991810	100,000		15,500	15,500	23,414	34,768
Drunk Driving Enforcement Fund	07/01/19	06/30/20	078 6400 100 DE1	N/A	20,000			20,000	5,613	18,868
<b>New Jersey Governor's Council on Alcoholism and Drug Abuse</b>										
Municipal Alliance	07/01/19	06/30/20	082 2000 100 044	995120	436,369		217,029	239,316	34,945	395,277
Municipal Alliance	10/01/20	06/30/21	UNKNOWN	UNKNOWN	133,362				105,250	105,250

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, 2020

Program Title	Grant Period		Grantor's Number	Program Award Number	Award Amount	Cash Match	Current Year Receipts	Cumulative		
	From	To						Cash Received	Current Expenditures	Cumulative Expenditures
<b>New Jersey Juvenile Justice Commission</b>										
Family Court Program	01/01/18	12/31/18	066 1500 100 021	340270	141,848			141,848		129,369
Family Court Program	01/01/19	12/31/19	066 1500 100 021	340270	141,848		110,410	139,951		139,951
Family Court Program	01/01/20	12/31/20	066 1500 100 021	340270	141,848		50,979	50,979	141,848	141,848
State/Community Partnership Program	01/01/18	12/31/18	066 1500 100 007	342000	279,282			244,291		244,291
State/Community Partnership Program	01/01/19	12/31/19	066 1500 100 007	342000	279,282		113,547	246,542	2,928	246,542
State/Community Partnership Program	01/01/20	12/31/20	066 1500 100 007	342000	279,282		129,858	129,858	276,779	276,779
<b>New Jersey Department of Labor</b>										
Work First New Jersey - GA Snap	07/01/20	06/30/20	062 4545 100 322	105410	449,090		134,120	134,120	178,205	178,205
Work First New Jersey - GA/SNAP	07/01/18	06/30/19	062 4545 100 322	105410	566,984			546,913		546,913
Work First New Jersey - Needs Based	07/01/18	06/30/19	062 4545 100 379	101790	112,000			112,000		112,000
WorkFirst New Jersey	07/01/19	06/30/20	062 4545 100 322	105410	429,202			429,202	154,648	429,202
WorkFirst New Jersey	07/01/19	06/30/20	062 4545 100 379	101790	13,713		13,713	13,713	13,713	13,713
Workforce Learning Link	07/01/19	06/30/20	062 4545 767 003	091140	52,000		40,393	52,000		52,000
Workforce Learning Link	07/01/20	06/30/20			13,000				13,000	13,000
Smart Steps	07/01/19	06/30/20	UNKNOWN	UNKNOWN	1,605					
<b>New Jersey Complete Count Commission</b>										
NJ 2020 Complete Count Commission	11/01/19	06/30/20	074 2505 100 135	010490	60,373		45,280	45,280	36,066	36,066
<b>New Jersey Division of Elections</b>										
AVA Elections Security Grant	10/01/19	completion	UNKNOWN	UNKNOWN	50,842					47,352
<b>New Jersey Department of Military and Veterans Affairs</b>										
Veterans Transportation	07/01/18	06/30/19	067 3610 100 058	502540	30,000			30,000		30,000
Veterans Transportation	07/01/19	06/30/20	067 3610 100 058	502540	30,000		27,500	40,000	26,937	39,449
<b>New Jersey Department of Transportation</b>										
Gloucester County Roadway Safety Improvements	03/13/17	12/31/20	078 6300 480 GUY	609335	112,000		6,333	105,263		105,263
Gloucester County Bridge Rehab Project	07/27/18	12/31/21	078 6320 480 AMV	600098	25,705			25,705		25,705
Rt 44 Truck Bypass & DuPont Point Rd	06/28/18	12/31/21	078 6320 480 Z46	602319	5,801,678			562,129	2,220,523	2,961,714
Rt 44 Truck Bypass & DuPont Point Rd	06/28/18	12/31/21	078 6320 480 AMW	602098	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000
Rt 44 Truck Bypass & DuPont Point Rd	06/28/18	12/31/21	078 6320 480 ANJ	602099	3,398,322		3,398,322	3,398,322	2,589,025	2,589,025
Rowan Fossil Park Roadway Design	07/13/18	12/31/21	078 6320 480 AKC	600089	757,768			373,799	126,707	554,285
Rowan Fossil Park Roadway Design	07/13/18	12/31/21	078 6320 480 AN0	606200	142,232		142,232	142,232	142,232	142,232
Rt 322 & Fries Mill Rd 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		462,035	1,284,884	223,081	1,507,965
Paulsboro Marine Terminal Spine Rd	08/27/18	12/31/21	078 6320 480 ANS	609089	493,926			493,926		493,926
Route 55 & Deptford Center Road	10/25/18	12/31/21	UNKNOWN	UNKNOWN	350,000				299,995	299,995
Rt 45 & Berkley Road Mantua	10/23/18	12/31/21	078 6300 480 HZW	609499	500,000		41,691	66,113		139,916
Center Square Rd & Rt 295 Overpass	11/02/18	12/31/21	UNKNOWN	UNKNOWN	500,000			-	492,922	492,922
Rt 45 & Harrison Ave/Mt. Royal Rd	10/29/18	12/31/21	078 6300 480 HXK	603209	500,000		61,433	115,740		258,331
Rowan Univ. US RT 322 Bypass Study	11/13/18	12/31/21	078 6300 480 HQK	603068	1,000,000		98,678	175,599		570,457
Section 5311 Rural Transportation	01/01/19	12/31/19	N/A	N/A	166,158		27,310	165,833	21,546	165,833
Section 5311 Rural Transportation	01/01/20	12/31/20	N/A	N/A	184,468		33,791	33,791	74,953	74,953
Commissioner's Road Bridge 8-F-2	06/01/20	06/01/25	UNKNOWN	UNKNOWN	3,695,000				289,262	289,262
Rowan University 322 Downtown Intersection	06/01/19	5/32/20	078 6300 480 HXI	603079	1,000,000		18,749	18,749	400,811	400,811
FY2016 Transportation Trust	01/01/16	COMPLETE	078 6320 480 AMG	609796	3,674,000			3,674,000	31,045	3,674,000
FY2017 Transportation Trust	01/01/17	COMPLETE	078 6320 480 AMM	605137	3,690,600			3,690,600	402,794	3,690,600
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			7,522,862	281,130	7,477,205
FY2018 Transportation Trust	01/01/18	COMPLETE	078 6320 480 AMV	600098	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	8,660	686,081
FY2019 Transportation Trust	01/01/19	COMPLETE	078 6320 480 ANL	605139	7,522,862			7,522,862	2,826,864	7,361,262
FY2020 Transportation Trust	01/01/20	COMPLETE	078 6320 480 AN3	606230	14,876,191		6,620,266	6,620,266	7,357,115	7,357,115
							\$ 255,968	\$ 18,736,679	\$ 58,259,877	\$ 26,443,019
										\$ 65,064,452

**COUNTY OF GLOUCESTER**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL**  
**FINANCIAL ASSISTANCE AND STATE AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**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, 2020. 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, 2020:

Loan Program Title	Amount
Environmental Infrastructure Trust-2005	\$ 266,687.27
Environmental Infrastructure Trust-2005A	365,000.00
	<u><u>\$ 631,687.27</u></u>

**COUNTY OF GLOUCESTER**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

***Section I – Summary of Auditor's Results***

**Financial Statements**

Type of auditor's report issued:	<u>Unmodified</u>	
Internal control over financial reporting:		
1) Material weakness(es) identified?	<u>Yes</u>	<u>X</u> <u>no</u>
2) Significant deficiencies identified that are not considered to be material weaknesses?	<u>yes</u>	<u>X</u> <u>no</u>
Noncompliance material to general-purpose financial statements noted?	<u>yes</u>	<u>X</u> <u>no</u>

**Federal Awards**

Internal control over major programs:		
1) Material weakness(es) identified?	<u>yes</u>	<u>X</u> <u>no</u>
2) Significant deficiencies identified that are not considered to be material weaknesses?	<u>yes</u>	<u>X</u> <u>no</u>
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516?	<u>yes</u>	<u>X</u> <u>no</u>

Identification of Major Programs:

<u>Federal</u> <u>CFDA Number</u>	<u>Name of Federal Program</u>
21.019	Coronavirus Relief Fund
93.323	Covid-19 MOA NJOEM
20.205	Highway Planning and Construction Cluster

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, 2020**

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

**State Awards**

Dollar threshold used to distinguish between type A and type B programs:	<u>\$793,299</u>
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>
Internal control over major programs:	
1) Material weakness(es) identified?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
2) Significant deficiencies identified that are not considered to be material weaknesses?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 15-08?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> 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 6320 480 AN3	FY2020 Transportation Trust
078 6320 480 Z46	Rt 44 Truck Bypass & DuPont Point Rd.
078 6320 480 AMW	Rt 44 Truck Bypass & DuPont Point Rd.
078 6320 480 ANJ	Rt 44 Truck Bypass & DuPont Point Rd.
078 6320 480 AKC	Rowan Fossil Park Roadway Design
078 6320 480 ANO	Rowan Fossil Park Roadway Design
078 6320 480 AMW	Paulsboro Marine Terminal Spine Rd.
078 6300 480 HZW	Route 55 & Deptford Center Rd.
	Rt 45 & Berkley Rd.
	Center Square Rd. & Rt 296 Overpass
	Section 5311 Rural Transportation
	Commissioner's Road Bridge
078 6300 480 HXI	Rowan University Rt 322 Downtown Intersection

SCHEDULE 4  
(Continued)

**COUNTY OF GLOUCESTER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

***Section II – Financial Statement Findings***

None

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

**Federal Awards**

None

**State Awards**

None

SCHEDULE 5

**COUNTY OF GLOUCESTER  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

None

## **CURRENT FUND**

## EXHIBIT A-4

## SCHEDULE OF CURRENT FUND CASH - TREASURER

	Ref.	Current Fund	Grant Fund
	A	\$ 73,185,936.62	\$ 632,380.10
<b>Increased by Receipts:</b>			
Revenue Accounts Receivable	A-11	221,334,236.73	
Local Grants Receivable	A-9	410,933.00	
Federal Grants Receivable	A-12		15,922,822.32
State Grants Receivable	A-13		12,206,847.60
Reimbursements	A-14:A-15:A-16	88,862.19	207,339.45
NJ Realty Fee Receipt		11,009,046.16	
Payroll Taxes Payable		91,754,810.72	
Due from Current Fund	A-4		83,100.95
		<hr/> 324,597,888.80	<hr/> 28,420,110.32
		<hr/> 397,783,825.42	<hr/> 29,052,490.42
<b>Decreased by Disbursements:</b>			
2020 Budget Appropriations	A-3	199,531,185.44	
2019 Appropriation Reserves	A-16	7,407,775.15	
Encumbrances Payable	A-17	1,836,876.90	
Encumbrances Payable - Grant Fund	A-18		7,534,321.57
Reserve for Federal Grants - Appropriated	A-14		9,609,275.09
Reserve for State Grants - Appropriated	A-15		10,581,658.82
Reserve for Local Grants - Appropriated	A-10	418,001.38	
Payroll Taxes Payable		91,798,496.89	
Accounts Payable		538,352.93	
NJ Realty Fee Receipt		11,009,046.16	
Due Grant Fund	A-4	83,100.95	
		<hr/> 312,622,835.80	<hr/> 27,725,255.48
Balance December 31, 2020	A	<hr/> \$ 85,160,989.62	<hr/> \$ 1,327,234.94

## EXHIBIT A-5

## SCHEDULE OF CHANGE FUNDS

	Ref.	
Balance December 31, 2019	A	\$ 1,200.00
Balance December 31, 2020	A	\$ 1,200.00

## SCHEDULE OF COUNTY TAXES RECEIVABLE

	County Levy	Collected
Clayton	\$ 3,202,327.65	\$ 3,202,327.65
Deptford Township	19,017,827.65	19,017,827.65
East Greenwich	8,082,704.43	8,082,704.43
Elk Township	2,589,423.93	2,589,423.93
Franklin Township	8,758,681.73	8,758,681.73
Glassboro	8,932,269.01	8,932,269.01
Greenwich	1,887,455.51	1,887,455.51
Harrison Township	10,464,382.72	10,464,382.72
Logan Township	9,812,661.68	9,812,661.68
Mantua	9,596,935.99	9,596,935.99
Monroe Township	17,880,013.51	17,880,013.51
National Park	1,085,544.16	1,085,544.16
Newfield	901,169.38	901,169.38
Paulsboro	2,228,651.34	2,228,651.34
Pitman	4,094,960.06	4,094,960.06
South Harrison	2,671,509.82	2,671,509.82
Swedesboro	1,196,485.23	1,196,485.23
Washington Township	31,917,613.81	31,917,613.81
Wenonah	1,452,227.26	1,452,227.26
West Deptford	15,868,961.50	15,868,961.50
Westville	1,569,879.62	1,569,879.62
Woodbury	4,153,915.43	4,153,915.43
Woodbury Heights	1,771,601.42	1,771,601.42
Woolwich	8,862,797.16	8,862,797.16
	<u>\$ 178,000,000.00</u>	<u>\$ 178,000,000.00</u>

Ref.

A-2

## SCHEDULE OF ADDED TAXES RECEIVABLE

	Balance Dec. 31, 2019	Additional Levy	Collected	Balance Dec. 31, 2020
Clayton	\$ 4,572.87	\$ 13,599.81	\$ 4,572.87	\$ 13,599.81
Deptford Township	82,969.24	63,196.29	82,969.24	63,196.29
East Greenwich	88,015.40	95,170.81	88,015.40	95,170.81
Elk Township	14,348.29	29,805.97	14,348.29	29,805.97
Franklin Township	17,813.00	34,841.87	17,813.00	34,841.87
Glassboro	15,283.13	11,212.83	15,283.13	11,212.83
Greenwich	7,006.14	3,792.69	7,006.14	3,792.69
Harrison Township	67,952.85	34,241.55	67,952.85	34,241.55
Logan Township	129,866.60	394,167.26	129,866.60	394,167.26
Mantua	84,790.19	70,359.48	84,790.19	70,359.48
Monroe Township	94,738.70	155,855.53	94,738.70	155,855.53
National Park	4,629.47	5,237.30	4,629.47	5,237.30
Newfield	11,996.28	2,877.20	11,996.28	2,877.20
Paulsboro	2,546.21	3,857.26	2,546.21	3,857.26
Pitman	11,219.98	10,556.70	11,219.98	10,556.70
South Harrison	12,672.72	39,968.33	12,672.72	39,968.33
Swedesboro	456.74	1,427.69	456.74	1,427.69
Washington Township	118,719.09	98,389.57	118,719.09	98,389.57
Wenonah	1,087.67	2,057.65	1,087.67	2,057.65
West Deptford	37,328.32	38,339.48	37,328.32	38,339.48
Westville	7,364.73	3,036.69	7,364.73	3,036.69
Woodbury	6,911.35	2,779.95	6,911.35	2,779.95
Woodbury Heights	979.39	5,731.54	979.39	5,731.54
Woolwich	99,982.30	130,271.68	99,982.30	130,271.68
	<u>\$ 923,250.66</u>	<u>\$ 1,250,775.13</u>	<u>\$ 923,250.66</u>	<u>\$ 1,250,775.13</u>
Ref.	A		A-2:A-11	A

## SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2019	County Levy	Collected	Balance Dec. 31, 2020
Clayton	\$ 283.76	\$ 193,841.36	\$ 193,308.75	\$ 816.37
Deptford Township	5,211.45	1,148,349.31	1,149,708.60	3,852.16
East Greenwich	5,551.96	493,085.70	492,741.84	5,895.82
Elk Township	894.78	157,896.75	156,975.19	1,816.34
Franklin Township	1,108.92	530,070.93	529,065.54	2,114.31
Glassboro	936.33	539,100.38	539,354.58	682.13
Greenwich	438.34	318,132.23	318,003.22	567.35
Harrison Township	4,224.88	632,849.46	634,991.76	2,082.58
Logan Township	8,056.75	615,754.61	599,520.76	24,290.60
Mantua	5,292.45	582,740.93	583,777.05	4,256.33
Monroe Township	5,873.11	1,087,270.37	1,083,637.69	9,505.79
National Park	285.37	65,756.62	65,719.90	322.09
Newfield	744.14	54,495.15	55,064.91	174.38
Paulsboro	159.71	134,573.83	134,498.56	234.98
Pitman	700.57	247,476.17	247,531.90	644.84
South Harrison	790.40	163,479.00	161,822.24	2,447.16
Swedesboro	28.30	72,205.34	72,147.33	86.31
Washington Township	7,421.93	1,929,804.98	1,931,258.78	5,968.13
Wenonah	67.04	87,663.60	87,603.94	126.70
West Deptford	2,353.35	958,830.46	958,833.75	2,350.06
Westville	461.71	94,808.23	95,085.93	184.01
Woodbury	533.08	250,547.53	250,912.28	168.33
Woodbury Heights	60.23	107,137.00	106,848.98	348.25
Woolwich	6,242.79	542,200.67	540,453.87	7,989.59
	<u>\$ 57,721.35</u>	<u>\$ 11,008,070.61</u>	<u>\$ 10,988,867.35</u>	<u>\$ 76,924.61</u>
Ref.	A			A

## EXHIBIT A-9

## SCHEDULE OF LOCAL GRANTS RECEIVABLE

	2020 Budget			Balance Dec. 31, 2020
	Balance Dec. 31, 2019	Revenue Realized	Received	
Atlantic City Electric Funding Program	\$ 360,000.00		\$ 90,000.00	\$ 270,000.00
Covid-19 Response Grant - County Clerk		\$ 114,783.00	114,783.00	
Covid-19 Response Grant - Elections		153,044.00	153,044.00	
Hepatitis A Outbreak Response Grant		47,491.00	47,491.00	
Strengthening Local Public Health Scholar		5,615.00	5,615.00	
Covid-19 Crisis Response		100,479.00		100,479.00
	<hr/> <hr/> Ref. \$ 360,000.00	<hr/> <hr/> A-2 \$ 421,412.00	<hr/> <hr/> A-2 \$ 410,933.00	<hr/> <hr/> A \$ 370,479.00

## SCHEDULE OF RESERVE FOR LOCAL GRANTS - APPROPRIATED

	Balance Dec. 31, 2019	from 2020 Budget	Paid	Encumbered	Balance Dec. 31, 2020
Atlantic City Electric Funding Program	\$ 452,437.89		\$ 98,206.37	\$ 29,065.38	\$ 325,166.14
Center for Tech and Civic Life Safe and Secure Elections		\$ 114,783.00	114,783.00		
Center for Tech and Civic Life Safe and Secure Elections		153,044.00	153,044.00		
Hepatitis A Outbreak Response Grant		47,491.00	47,491.00		
Strengthening Local Public Health Scholar		5,615.00	4,477.01	1,102.00	35.99
Covid-19 Crisis Response		100,479.00		67,256.00	33,223.00
	<u>\$ 452,437.89</u>	<u>\$ 421,412.00</u>	<u>\$ 418,001.38</u>	<u>\$ 97,423.38</u>	<u>\$ 358,425.13</u>
Ref.	A	A-3	A-4	A-17	A

## SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

<b>Miscellaneous Revenue Anticipated</b>	<b>Accrued in 2020</b>	<b>Collected</b>
County Clerk	\$ 3,120,804.42	\$ 3,120,804.42
Surrogate	149,970.08	149,970.08
Sheriff	103,792.54	103,792.54
Motor Vehicle Fines	1,100,000.00	1,100,000.00
Interest on Investments and Deposits	1,039,259.21	1,039,259.21
Title IVD Incentive Program	2,076,455.28	2,076,455.28
County Golf Course	1,142,335.91	1,142,335.91
Reimbursement of Mandated Election Expenses	471,047.73	471,047.73
Interlocal Service Salem/Camden Counties	1,298,535.02	1,298,535.02
Soil Safe Impact Fee	224,629.93	224,629.93
State Aid-County College Bonds	1,458,017.38	1,458,017.38
Supplemental Social Security Income	342,338.00	342,338.00
Social Services Administrative	11,043,465.12	11,043,465.12
Reserve for Debt Service - Capital	1,900,000.00	1,900,000.00
Open Space and Farmland Preservation Trust Fund	1,475,435.78	1,475,435.78
Weights and Measures Trust Fund	45,000.00	45,000.00
Emergency Medical Services	5,858,425.27	5,858,425.27
Gloucester County Insurance Commission - Dividend	500,378.00	500,378.00
Gloucester County Library Pension Reimbursement	419,686.00	419,686.00
Vacant Property Registry	246,200.00	246,200.00
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - Surrogate	162,467.59	162,467.59
Increased Row Officer Fees Under Chapter 370 of the Laws of 2001 - County Clerk	1,993,778.09	1,993,778.09
Increased Row Officer Fees under Chapter 370 of the Laws of 2001 - Sheriff	112,328.19	112,328.19
Added and Omitted Taxes	923,250.66	923,250.66
Amount to be Raised by Taxation	178,000,000.00	178,000,000.00
GCIA 5% Contribution	1,480,802.00	1,480,802.00

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Accrued in 2019	Collected
<b>Miscellaneous Revenue Not Anticipated</b>		
Animal Shelter	\$ 34,965.30	\$ 34,965.30
Bail Forfeitures	8,300.00	8,300.00
County Assessor	591,920.09	591,920.09
County Share of Authority Surplus	1,400,416.00	1,400,416.00
Emergency Response	245,453.60	245,453.60
Environmental Fees	141,043.75	141,043.75
Fire Marshall Fees	118,909.98	118,909.98
Indirect Cost	686,770.01	686,770.01
LIHEAP/Universal Service Fund	14,497.00	14,497.00
Miscellaneous Fees and Permits	361,410.48	361,410.48
Recycling	2,626.09	2,626.09
Refund of Prior Years' Expenditures	713,423.42	713,423.42
Rental & Maintenance Charges	43,475.00	43,475.00
Sales and Commissions	3,734.72	3,734.72
Serv-A-Tray	68,076.09	68,076.09
Community Caregiver Fee - JACC	39,040.00	39,040.00
Veterans Interment Allowance	171,773.00	171,773.00
	<b>\$ 221,334,236.73</b>	<b>\$ 221,334,236.73</b>

A-4

## SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY	Pass Thru Agency	Balance Dec. 31, 2019	2020 Budget			Balance Dec. 31, 2020
			Revenue Realized	Received	Canceled	
<b>U.S. Department of Health and Senior Services</b>						
<b>New Jersey Department of Health and Senior Services</b>						
Local Core Capacity Infrastructure for Bioterrorism		\$ 208,785.00		\$ 208,785.00		
Local Core Capacity Infrastructure for Bioterrorism			\$ 611,803.00	132,248.67		\$ 479,554.33
Special Child Health/Case Management		17,673.00		17,673.00		
Area Plan Contract		148,695.00		56,246.00	\$ 92,449.00	
Area Plan Contract			1,966,484.00	1,941,485.00		24,999.00
Covid-19 MOA NJOEM			3,200,211.00	3,030,310.21		169,900.79
Alcoholism and Drug Abuse			27,788.00	27,788.00		
<b>New Jersey Department of Human Services</b>						
Prevention of Teen Pregnancy			415.00	249.00		166.00
Social Services for the Homeless		7,809.00		7,809.00		
Social Services for the Homeless		27,493.00		27,493.00		
Social Services for the Homeless		104,943.00		16,885.00		88,058.00
Coronavirus Relief Fund			264,000.00	196,055.62		67,944.38
<b>U.S. Department of Agriculture</b>						
Housing Preservation Grant		30,994.00		30,994.00		
Housing Preservation Grant		89,837.00				89,837.00
Housing Preservation Grant			115,407.00			115,407.00
<b>New Jersey Department of Health &amp; Senior Services</b>						
Women, Infants, and Children		733,683.00	26,001.00	759,684.00		
Women, Infants, and Children			839,860.00			839,860.00
Senior Farmer's Market Nutrition Program			1,500.00	1,500.00		
<b>New Jersey Department of Environmental Protection</b>						
County Environmental Health Act		6,232.00		3,952.00		2,280.00
County Environmental Health Act			5,976.00			5,976.00
<b>New Jersey Department of Law and Public Safety</b>						
Overdose to Action			62,500.00	38,750.00		23,750.00
<b>Federal Emergency Management Administration</b>						
<b>New Jersey Department of Law and Public Safety</b>						
Levee Pump Station Improvement Phase I		115,748.00				115,748.00
Port Security Grant Program		15,645.00				15,645.00
Pre-Disaster mitigation Assistance			125,000.00			125,000.00
<b>U.S. Department of Justice</b>						
<b>New Jersey Department of Law and Public Safety</b>						
Sexual Assault Response Team (SART/SANE)		87,102.00		86,334.08		767.92
Victims of Crime Act (VOCA)		(0.00)				
Victims of Crime Act (VOCA)		344,359.24		320,350.90		24,008.34
Victims of Crime Act (VOCA)			421,181.00	91,240.19		329,940.81
VAWA Training Grant		8,941.61				8,941.61
<b>U.S. Marshal Service</b>						
Electronic Crimes Task Force		357.08				357.08
Electronic Crimes Task Force		15,000.00		14,999.58		0.42
Electronic Crimes Task Force			15,000.00			15,000.00

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY	Pass Thru Agency	Balance Dec. 31, 2019	2020 Budget			Balance Dec. 31, 2020
			Revenue Realized	Received	Canceled	
<b>U.S. Department of Homeland Security</b>						
<b>New Jersey Office of Homeland Security</b>						
Homeland Security		89,407.30		80,885.46		8,521.84
Homeland Security		210,605.00		83,669.49		126,935.51
Homeland Security			181,547.00			181,547.00
Emergency Management Agency Assistance			55,000.00			55,000.00
National Emergency Food & Shelter Program			22,180.00	11,090.00		11,090.00
<b>Liberty HIDTA</b>						
High Intensity Drug Trafficking Area		177,250.00		145,749.02		31,500.98
High Intensity Drug Trafficking Area			177,000.00	704.00		176,296.00
<b>New Jersey Department of Law and Public Safety</b>						
Hazard Mitigation Grant Program		524,476.00				524,476.00
<b>U.S. Department of Labor</b>						
<b>New Jersey Department of Labor</b>						
Workforce Investment Act WIA - Adult		5,137.00		2,500.00		2,637.00
Workforce Investment Act WIA - Adult		494,704.00		381,264.00		113,440.00
Workforce Investment Act WIA - Adult			534,260.00	82,706.00		451,554.00
Workforce Investment Act WIA - Dislocated Workers		2,697.00				2,697.00
Workforce Investment Act WIA - Dislocated Workers		513,517.00		424,688.00		88,829.00
Workforce Investment Act WIA - Dislocated Workers			613,656.00	78,540.00		535,116.00
Workforce Investment Act WIA - Youth Activities		32,299.00		28,455.00		3,844.00
Workforce Investment Act WIA - Youth Activities		457,831.00		350,390.00		107,441.00
Workforce Investment Act WIA - Youth Activities			499,936.00	53,942.00		445,994.00
Work First NJ		23,736.00				23,736.00
Work First NJ		1,059,144.00		881,182.00		177,962.00
Covid-19 Relief Fund - Dislocated Worker			54,699.00			54,699.00
<b>U.S. Department of Transportation</b>						
<b>New Jersey Department of Transportation</b>						
Gloucester County Multi-Purpose Trail Ext		195,870.63				195,870.63
Main Rd CR555 Cumberland Line to 40		528,448.11		528,448.11		
Main Rd CR555 Rt 40 to Tuckahoe		1,035,838.03		624,709.74	411,128.29	
Tanyard Road Improvements		737,043.14			737,043.14	
Washington Twp & Monroe Twp Bikeway Project		2,872,434.83	107,940.00	2,800,589.66	179,785.17	
Gloucester County Roadway Safety Improvement			176,700.00			176,700.00
Traffic Signal Upgrades			1,476,060.00	892,919.16		583,140.84
Clayton-Williamstown Rd Tuckahoe to Fries			798,000.00			798,000.00
<b>New Jersey Division of Highway Traffic Safety</b>						
Child Passenger Safety Diversity Education		5,772.50		5,772.50		
Child Passenger Safety Diversity Education		24,500.00		13,378.18		11,121.82
Child Passenger Safety Diversity Education			24,500.00			24,500.00
Comprehensive Traffic Safety Program		55,450.00		6,564.35		48,885.65
Comprehensive Traffic Safety Program			55,100.00			55,100.00
Driving While Intoxicated Sobriety Checkpoint		22,475.00			22,475.00	
Driving While Intoxicated Sobriety Checkpoint		130,000.00		47,850.00		82,150.00
Distracted Driving Crackdown			66,000.00			66,000.00

SCHEDULE OF FEDERAL GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2019	2020 Budget			Balance Dec. 31, 2020
		Revenue Realized	Received	Canceled	
<b>Delaware Valley Regional Planning Commission</b>					
Regional GIS Implementation & Coordination	35,000.00		25,577.60		9,422.40
Regional GIS Implementation & Coordination		34,000.00			34,000.00
Supportive Regional Highway	39,100.00		39,100.00		
Supportive Regional Highway		39,100.00			39,100.00
Transit Support Program	38,680.00		24,571.67		14,108.33
Transit Support Program		38,680.00			38,680.00
<b>New Jersey Transit</b>					
FTA Small Urban and Rural Area Transportation					
FTA Section 5310		175,000.00	31,498.33		143,501.67
FTA Section 5310		100,000.00			100,000.00
Section 5311 - Cares		373,657.00	8,122.66		365,534.34
Section 5310 FTA 2015	103,063.05		86,822.34		16,240.71
<b>U.S. Department of Housing and Urban Development</b>					
Community Development Block Grant	26,996.88		18,372.68		8,624.20
Community Development Block Grant	430,861.88		376,899.07		53,962.81
Community Development Block Grant	689,554.75		201,963.31		487,591.44
Community Development Block Grant	1,271,017.87		457,557.00		813,460.87
Community Development Block Grant		1,368,184.00	85,181.23	209.00	1,282,793.77
Home Investment Partnership Program	10,186.79		9,873.61		313.18
Home Investment Partnership Program	139,066.65		69,112.05		69,954.60
Home Investment Partnership Program	367,647.35		205,748.69		161,898.66
Home Investment Partnership Program	541,712.23		266,153.34		275,558.89
Home Investment Partnership Program		601,945.00	13,660.43	117.00	588,167.57
Cares Act CDBG Coronavirus Grant		804,857.00			804,857.00
	<u>\$ 14,854,819.92</u>	<u>\$ 16,061,127.00</u>	<u>\$ 15,922,822.32</u>	<u>\$ 1,987,493.82</u>	<u>\$ 13,005,630.78</u>
Ref.	A	A-2	A-4	A-1	A

## SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2019	2020 Budget			Prior Year Adjustment	Canceled	Balance Dec. 31, 2020
		Revenue Realized	Received				
<b>New Jersey Department of Environmental Protection</b>							
County Environmental Health Act	\$ 171,244.00	\$ 171,913.00	\$ 118,110.00				\$ 53,134.00
County Environmental Health Act							171,913.00
<b>New Jersey Historical Commission</b>							
Preserve NJ Historic Preservation Fund		142,500.00					142,500.00
<b>New Jersey Department of Health &amp; Senior Services</b>							
Alcoholism and Drug Abuse	2,011.00					\$ 2,011.00	
Alcoholism and Drug Abuse	240,866.00		218,319.00				22,547.00
Alcoholism and Drug Abuse		566,837.00	455,934.00				110,903.00
ARCH - Access to Reproductive Healthcare/HIV Services	94,221.00		94,221.00				
Area Plan Contract	20,000.00		20,000.00				
Area Plan Contract		596,121.00	479,103.00				117,018.00
Peer Grouping	11,547.00		11,547.00				
Peer Grouping		12,226.00					12,226.00
Right To Know	8,098.50		8,098.50				
Right To Know		10,798.00	2,591.00				8,207.00
Child Health Lead Exposure Program	111,045.00	21,395.00	132,440.00				
Child Health Lead Exposure Program		144,349.00					144,349.00
Special Child Health/Case Management	114,848.00		114,848.00				
Special Child Health/Case Management		173,000.00					173,000.00
ARCH Nurse Grant		125,000.00					125,000.00
Overdose Fatality Review Team Grant		100,000.00					100,000.00
<b>New Jersey Department of Human Services</b>							
Human Services Planning Grant		62,770.00	62,770.00				
Abused and Missing Children		3,234.00	2,430.00				804.00
Mental Health Administration	9,000.00		9,000.00				
Mental Health Administration		12,000.00	3,000.00				9,000.00
Personal Attendant Services		57,078.00	52,321.50				4,756.50
Social Services for the Homeless	125,474.00		120,504.00		4,970.00		
Social Services for the Homeless	425,464.00	28,716.00	63,308.00				390,872.00
Social Services for the Homeless		9,894.00	9,894.00				
Title XX Transportation		30,367.00	30,366.00				1.00
Youth Incentive Program		38,442.00	38,442.00				
Prevention of Teen Pregnancy		585.00	498.00				87.00
Medication Assisted Treatment (MAT)		125,000.00					125,000.00
Innovation Opioid Crisis Services		111,151.00					111,151.00
<b>New Jersey Department of Children and Families</b>							
Prevention Services	125,000.00		125,000.00				
Prevention Services		300,000.00	175,000.00				125,000.00
Child Advocacy Center Development Grant		30,064.00	30,064.00				

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2019	2020 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2020
<b>New Jersey Transit</b>						
Job Access and Reverse Commute	44,579.51		0.01		44,579.50	
Job Access and Reverse Commute	110,000.00		85,127.40		24,872.60	
Job Access and Reverse Commute		110,000.00				110,000.00
Senior Citizens and Disabled Residents Transportation Assist	23,875.92				23,875.92	
Senior Citizens and Disabled Residents Transportation Assist	228,895.87		109,420.15		119,475.72	
Senior Citizens and Disabled Residents Transportation Assist		494,477.00	175,834.19			318,642.81
<b>New Jersey Department of Law and Public Safety</b>						
Body Armor Replacement - Sheriff	8,473.00		8,473.00			
Body Armor Replacement - Prosecutor	3,689.00		3,689.00			
Body Armor Replacement - Corrections	4,528.00		4,528.00			
Insurance Fraud Reimbursement Program	106,793.83		14,419.25			92,374.58
Insurance Fraud Reimbursement Program		245,168.00	48,151.28			197,016.72
Juvenile Detention Alternative Initiative	906.32				906.32	
Juvenile Detention Alternative Initiative	69,680.36		66,473.49		3,206.87	
Juvenile Detention Alternative Initiative		120,000.00	43,479.71			76,520.29
Operation Helping Hand	100,000.00		15,500.00			84,500.00
<b>New Jersey Governor's Council on Alcohol &amp; Drug Abuse</b>						
Municipal Alliance	369,627.77	44,454.00	217,028.76			197,053.01
Municipal Alliance		133,362.00				133,362.00
<b>New Jersey Juvenile Justice Commission</b>						
Family Court Program	112,307.22		110,410.22		1,897.00	
Family Court Program			\$ (12,479.29)		12,479.29	
Family Court Program		141,848.00	50,979.15			90,868.85
State/Community Partnership Program	34,991.00				34,991.00	
State/Community Partnership Program	146,286.60		113,546.59		32,740.01	
State/Community Partnership Program		279,282.00	129,857.54			149,424.46
<b>New Jersey Department of Labor</b>						
Work First NJ	20,071.00				20,071.00	
Work First NJ	13,713.00		13,713.00			
Work First NJ			214,661.00			1,011,578.00
Workforce Learning Link	40,393.00	1,226,239.00	40,393.00			
Workforce Learning Link		13,000.00				13,000.00
Smart Steps Program	1,605.00					1,605.00
<b>New Jersey Complete Count Commission</b>						
NJ 2020 Complete Count Commission	60,373.00		45,280.00			15,093.00
<b>New Jersey Division of Elections</b>						
HAVA Elections Security Grant	50,842.00					50,842.00

SCHEDULE OF STATE GRANTS RECEIVABLE

GRANTOR AGENCY Pass Thru Agency	Balance Dec. 31, 2019	2020 Budget Revenue Realized	Received	Prior Year Adjustment	Canceled	Balance Dec. 31, 2020
<b>New Jersey Department of Transportation</b>						
Gloucester County Roadway Safety Improvements	13,070.41		6,332.92			6,737.49
Rt 44 Truck Bypass & DuPont Port Rd	8,637,870.67	4,000,000.00	7,398,321.83			5,239,548.84
Rowan Fossil Park Roadway Design	126,200.81	400,000.00	142,231.98			383,968.83
Rt 322 & Fries Mill Rd in Monroe	5,000,000.00					5,000,000.00
Paulsboro Marine Terminal Spine Rd	1,177,151.00		462,035.25			715,115.75
Route 55 & Deptford Center Road	350,000.00					350,000.00
Rt 45 & Berkley Road Mantua	475,577.31		41,690.58			433,886.73
Center Square Rd & Rt 295 Overpass	500,000.00					500,000.00
Rt 45 & Harrison Ave/Mt. Royal Rd	445,692.79		61,432.85			384,259.94
Rowan Univ. US RT 322 Bypass Study	923,079.46		98,678.42			824,401.04
Section 5311 Rural Transportation	27,635.00		27,310.00	325.00		
Section 5311 Rural Transportation		184,468.00	33,790.71			150,677.29
Rowan Univ 322 Downtown Intersection	1,000,000.00		18,749.32			981,250.68
Commissioner's Road Bridge 8-F-2		3,695,000.00				3,695,000.00
<b>New Jersey Department of Military &amp; Veterans Affairs</b>						
Veterans Transportation	17,500.00	15,000.00	27,500.00			5,000.00
	<b>\$ 21,714,121.35</b>	<b>\$ 13,965,844.00</b>	<b>\$ 12,206,847.60</b>	<b>\$ (12,479.29)</b>	<b>\$ 306,330.23</b>	<b>\$ 23,179,266.81</b>
Ref.	A	A-2	A-4		A-1	A

## SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY	Pass Thru Agency	Balance Dec. 31, 2019	Transferred from 2020		Reimbursement	Paid	Prior Year			Balance Dec. 31, 2020
			Budget Appropriation	Encumbrance Canceled			Encumbered	Adjustments	Canceled	
<b>U.S. Department of Health &amp; Human Services</b>										
New Jersey Department of Health and Senior Services										
Area Plan Contract		\$ 24,989.72				\$ 24,989.72				
Area Plan Contract		142,609.23	\$ 26,018.48			76,069.71		\$ 109.00	\$ 92,449.00	
Area Plan Contract			\$ 1,966,484.00		\$ 212.99	984,932.89		155,870.73		\$ 825,893.37
Local Core Capacity Infrastructure for Bioterrorism		156,128.09				156,128.09				
Local Core Capacity Infrastructure for Bioterrorism			611,803.00			130,109.11		2,960.78		478,733.11
Special Child Health/Case Management		17,673.00				17,673.00				
COVID-19 MOA NJOEM NJDOH			3,200,211.00			1,146,594.98		976,289.21		1,077,326.81
Alcohol and Drug Abuse Grant			27,788.00			27,788.00				
New Jersey Department of Human Services										
Prevention of Teenage Pregnancy			415.00			249.00				166.00
Social Services for the Homeless			7,809.00			7,809.00				
Social Services for the Homeless - TANF		69,392.00		511.00		37,538.98		28,987.69		3,376.33
Coronavirus Relief Fund			264,000.00			196,055.62				67,944.38
New Jersey Department of Law and Public Safety										
Overdose to Action			62,500.00			17,736.38		24,360.48		20,403.14
U.S. Department of Agriculture										
Housing Preservation Grant		12,478.53				12,478.53				
Housing Preservation Grant		111,837.00				14,000.00	46,000.00	5,000.00		74,837.00
Housing Preservation Grant			115,407.00			45,000.00				160,407.00
Senior Farmer's Market Nutrition Program			1,500.00			1,500.00				
Women, Infants, and Children				115.00		115.00				
Women, Infants, and Children		662,423.70	26,001.00			687,582.21		554.49		288.00
Women, Infants, and Children			839,860.00			168,347.52		6,095.37		665,417.11
Federal Emergency Management Administration										
New Jersey Department of Environmental Protection										
County Environmental Health Act		3,116.00				3,116.00				
County Environmental Health Act			5,976.00							5,976.00
U.S. Environmental Protection Agency										
New Jersey Department of Law and Public Safety										
Port Security Grant Program		15,645.00				15,645.00				
Pre-Disaster Mitigation Assistance Grant			125,000.00					122,985.00		2,015.00
U.S. Department of the Interior										
New Jersey Department of Law and Public Safety										
Sexual Assault Response Team SART/SANE		86,394.00		492.00		86,118.08				767.92
Victims of Crime Act (VOCA)				962.36		962.36				
Victims of Crime Act (VOCA)		339,344.30				595.00	315,930.96			24,008.34
Victims of Crime Act (VOCA)			421,181.00				181,851.14			239,329.86
VAWA Training Grant		8,941.61								8,941.61
U.S. Marshall Service										
Electronic Crimes Task Force		357.08								357.08
Electronic Crimes Task Force		8,676.02					7,253.14		1,209.00	213.88
Electronic Crimes Task Force			15,000.00							15,000.00

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY	Balance Dec. 31, 2019	Transferred from 2020		Encumbrance Canceled	Reimbursement	Paid	Prior Year Adjustments	Encumbered	Canceled	Balance Dec. 31, 2020
		Budget Appropriation	Transferred from 2020							
<b>U.S. Department of Homeland Security</b>										
New Jersey Office of Homeland Security & Preparedness										
Homeland Security	9,216.81					6,582.74		2,520.00		114.07
Homeland Security	202,195.96					114,092.45		43,884.68		44,218.83
Homeland Security		181,547.00						43,830.30		137,716.70
Emergency Management Agency Assistance		55,000.00				55,000.00				
National Food & Shelter Program		22,180.00				11,090.00				11,090.00
High Intensity Drug Trafficking Area	151,359.77					120,174.88		26,134.89		5,050.00
High Intensity Drug Trafficking Area		177,000.00				22,662.64		21,840.65		132,496.71
<b>New Jersey Department of Law &amp; Public Safety</b>										
Hazard Mitigation Program	14,976.00					14,976.00				
<b>U.S. Department of Labor</b>										
New Jersey Department of Labor										
Workforce Investment Act WIA - Adult	2,637.79		1,250.00			\$ 525.31				4,413.10
Workforce Investment Act WIA - Youth	32,298.21					28,455.37	472.87			4,315.71
Workforce Investment Act WIA - Dislocated Workers	2,279.66		529.00				486.87			3,295.53
Workforce Investment Act WIA - Adult	475,485.11		148.60			362,194.35		12,854.24		100,585.12
Workforce Investment Act WIA - Youth	257,259.72		20,192.19			176,541.33		21,765.40		79,145.18
Workforce Investment Act WIA - Dislocated Workers	475,973.60		1,115.37			396,253.72		30,813.99		48,021.26
Workforce Investment Act WIA - Adult		534,260.00				107,514.51		17,909.93		408,835.56
Workforce Investment Act WIA - Youth		499,936.00				66,923.05		270,771.12		162,241.83
Workforce Investment Act WIA - Dislocated Workers		613,656.00				93,724.46		16,191.69		503,739.85
COVID Relief Fund - Dislocated Worker		54,699.00				9,385.71				45,313.29
Work First NJ	20,071.00									20,071.00
Work First NJ	601,917.13		108,644.64			541,096.68		5,541.31		163,923.78
Work First NJ	24,666.38					929.38				23,737.00
Work First NJ		777,149.00				176,244.83		132,738.11		468,166.06
<b>U.S. Department of Transportation</b>										
New Jersey Division of Highway Traffic Safety										
Child Passenger Safety Diversity Education	3,792.61					0.11	1,980.00		5,772.50	
Child Passenger Safety Diversity Education	24,500.00						13,378.18			11,121.82
Child Passenger Safety Diversity Education		24,500.00								24,500.00
Comprehensive Traffic Safety Program	55,450.00						6,564.35			48,885.65
Comprehensive Traffic Safety Program		55,100.00								55,100.00
DWI Sobriety Checkpoint	21,155.00						1,320.00		22,475.00	
DWI Sobriety Checkpoint	130,000.00						47,850.00			82,150.00
Distracted Driving Crackdown		66,000.00								66,000.00
Gloucester County Roadway Safety Improvements		176,700.00						148,333.77		28,366.23
Traffic Signal Upgrades	1,476,060.00						1,476,060.00			
Clayton-Williamstown Rd Tuckahoe to Fries		798,000.00					21,802.04		437,166.87	339,031.09
<b>Delaware Valley Regional Planning Commission</b>										
Supportive Regional Highway	18,838.11						18,838.11			
Supportive Regional Highway		39,100.00					13,385.13			25,714.87
Transit Support Program	32,184.19						32,184.19			
Transit Support Program		38,680.00					6,836.21			31,843.79
Regional GIS Implementation and Coordination	27,438.24						27,438.24			
Regional GIS Implementation and Coordination		34,000.00					20,522.31		4,750.74	8,726.95

SCHEDULE OF RESERVE FOR FEDERAL GRANTS - APPROPRIATED

GRANTOR AGENCY	Balance Dec. 31, 2019	Transferred from 2020		Encumbrance Canceled	Reimbursement	Paid	Prior Year Adjustments	Encumbered	Canceled	Balance Dec. 31, 2020
		Budget Appropriation	Transferred from 2020							
<b>New Jersey Transit</b>										
FTA Small Urban and Rural Area Transportation		175,000.00				79,993.65				95,006.35
Section 5310 FTA 2015	88,738.96					58,421.33				30,317.63
Section 5310 FTA		100,000.00								100,000.00
Section 5311 Rural Trans - Covid 19		373,657.00				74,607.22		27,872.62		271,177.16
<b>Federal Highway Administration</b>										
Gloucester County Multi-Purpose Trail Extension	104,225.00					35,800.00		500.00		67,925.00
Washington Twp & Monroe Twp Bikeway Project	13,137.88	107,940.00	81,283.29			22,576.00			179,785.17	
Main Rd CR 555 From Rt 40 to Tuckahoe		411,128.29							411,128.29	
Tanyard Road Improvements		737,043.14							737,043.14	
Main Rd CR 555 Cumberland Line to 40		528,448.11							528,448.11	
<b>U.S. Department of Housing &amp; Urban Development</b>										
Cares Act CDBG Coronavirus Grant		804,857.00				7,497.00				797,360.00
Community Development Block Grant	10,244.50					1,050.00				9,194.50
Community Development Block Grant	213,732.44		12,229.61			166,858.38				59,103.67
Community Development Block Grant	306,628.88		29,644.09			117,043.59		50,000.00		169,229.38
Community Development Block Grant	434,063.02		25,692.98	18,895.00	124,014.05			30,000.00		324,636.95
Community Development Block Grant		1,368,184.00		32,108.00	115,637.03			303,641.58	209.00	980,804.39
Home Investment Partnership	2,988.18									2,988.18
Home Investment Partnership	45,275.15					37,866.65		7,400.00		8.50
Home Investment Partnership	237,992.65					106,992.35		11,000.00		120,000.30
Home Investment Partnership	461,335.23		43,515.90	55,550.78	282,595.02			19,853.00		257,953.89
Home Investment Partnership		601,945.00		39,896.80	37,047.43			85,710.80	117.00	518,966.57
	<b>\$ 7,838,682.00</b>	<b>\$ 16,846,085.00</b>	<b>\$ 352,344.51</b>	<b>\$ 206,258.57</b>	<b>\$ 9,609,275.09</b>	<b>\$ 4,785.05</b>	<b>\$ 3,097,447.44</b>	<b>\$ 1,987,493.82</b>	<b>\$ 10,553,938.78</b>	
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 Dec. 31, 2019	Transferred from 2020		Encumbrance Canceled	Prior Year Adjustment	Reimbursement	Paid	Encumbered	Canceled	Balance Dec. 31, 2020
		Budget Appropriation	Transferred from 2020							
<b>New Jersey Department of State Historical Commission</b>										
NJ Historical Commission Project	\$ 1,000.00	\$ 142,500.00								\$ 1,000.00
Preserve NJ Historic Preservation Fund										142,500.00
<b>New Jersey Department of Environmental Protection</b>										
County Environmental Health Act	97,628.86						\$ 97,628.86			
County Environmental Health Act		171,913.00								171,913.00
Salem-Gloucester Regional Sewer Plan	914,581.70						161,033.75			753,547.95
<b>New Jersey Department of Health &amp; Senior Services</b>										
Alcoholism and Drug Abuse	2,011.00								\$ 2,011.00	
Alcoholism and Drug Abuse	40,774.82	\$ 14,514.00					52,620.00			2,668.82
Alcoholism and Drug Abuse		657,119.00					566,646.98	\$ 88,508.81		1,963.21
Area Plan Contract	24,717.13		10.00				24,727.13			
Area Plan Contract		596,121.00					504,425.81	54,667.34		37,027.85
Peer Grouping	4,316.61						4,316.61			
Peer Grouping		12,226.00								12,226.00
ARCH - Access to Reproductive Care and HIV Services	75,039.39						74,796.51			242.88
ARCH - Access to Reproductive Care and HIV Services		125,000.00					38,433.92	82.20		86,483.88
Overdose Fatality Review Team Grant		100,000.00								100,000.00
Right To Know	5,399.00						5,399.00			
Right To Know		10,798.00					6,399.00			4,399.00
Child Health Lead Exposure Program	87,301.38	21,395.00					108,345.38	351.00		
Child Health Lead Exposure Program		144,349.00					21,047.28			123,301.72
Special Child Health/Case Management	76,944.32						76,944.32			
Special Child Health/Case Management		173,000.00					56,684.24	371.24		115,944.52
<b>New Jersey Department of Human Services</b>										
Abused and Missing Children	467.42		74.85				28.30			513.97
Abused and Missing Children		3,234.00					1,987.80	93.58		1,152.62
Prevention of Teen Pregnancy		585.00					8.00	500.00		77.00
Human Services Planning Grant	13,805.15						917.15			12,888.00
Human Services Planning Grant		62,770.00					62,770.00			
Mental Health Administration	12,000.00						12,000.00			
Mental Health Administration		12,000.00					6,000.00			6,000.00
Personal Attendant Services	2,381.53						2,381.53			
Personal Attendant Services		57,078.00					51,616.26	168.18		5,293.56
Social Services for the Homeless	4,970.00									4,970.00
Social Services for the Homeless	301,492.46	20,907.00	4,317.00				102,179.23	168,633.15		55,904.08
Title XX Transportation	793.80		725.75				1,519.55			
Title XX Transportation		30,367.00					13,160.45	17,206.55		
Youth Incentive Program (CIACC)	4,973.56						4,973.56			
Youth Incentive Program (CIACC)		38,442.00					38,442.00			
Medication Assisted Treatment (MAT)		125,000.00					3,984.68			121,015.32
Innovations Grant		111,151.00					2,776.00	105,600.00		2,775.00
<b>New Jersey Department of Children and Families</b>										
Prevention Services			18,868.00							
Prevention Services	21,975.00						21,975.00			
Prevention Services		4,884.00								4,884.00
Prevention Services		300,000.00					63,014.00	236,986.00		
Child Advocacy Center Development Grant	891.78		2,646.10				2,786.09	725.00		26.79
Child Advocacy Center Development Grant		30,064.00					19,509.35			10,554.65
<b>New Jersey Transit</b>										
Job Access and Reverse Commute	44,579.50									44,579.50
Job Access and Reverse Commute	79,988.98						55,116.38			24,872.60
Job Access and Reverse Commute		110,000.00								110,000.00
Senior Citizens and Disabled Residents Transportation Assist	23,875.92									23,875.92
Senior Citizens and Disabled Residents Transportation Assist	139,822.64									119,475.72
Senior Citizens and Disabled Residents Transportation Assist		494,477.00					\$ 1,010.00	228,354.92	204,815.15	62,316.93
<b>New Jersey Department of Law &amp; Public Safety</b>										
Body Armor Replacement - Corrections	90.00									
Body Armor Replacement - Corrections	4,503.00									1,072.00
Body Armor Replacement - Corrections	4,528.00									4,528.00
Body Armor Replacement - Prosecutor	3,689.00									480.00
Body Armor Replacement - Sheriff	309.06									309.06
Body Armor Replacement - Sheriff	9,144.00									9,144.00
Body Armor Replacement - Sheriff	8,473.00									8,473.00
Drunk Driving Enforcement Fund	6,633.23		111.53							1,131.61
Operation Helping Hand	88,646.76									65,232.39
Insurance Fraud Reimbursement Program	127,758.08						\$ 513.19			92,374.58
Insurance Fraud Reimbursement Program		245,168.00								181,725.08
Juvenile Detention Alternative Initiative	906.32									906.32
Juvenile Detention Alternative Initiative	246.87		3,135.99				70.88	246.87		3,206.87
Juvenile Detention Alternative Initiative		120,000.00						73,898.70	46,101.30	
<b>New Jersey Governor's Council on Alcohol &amp; Drug Abuse</b>										
Municipal Alliance	31,582.85	44,454.00								41,091.91
Municipal Alliance		133,362.00								28,112.00

SCHEDULE OF RESERVE FOR STATE GRANTS - APPROPRIATED

GRANTOR AGENCY		Balance Dec. 31, 2019	Transferred from 2020 Budget Appropriation	Encumbrance Canceled	Prior Year Adjustment	Reimbursement	Paid	Encumbered	Canceled	Balance Dec. 31, 2020
<b>New Jersey Juvenile Justice Commission</b>	Pass Thru Agency									
Family Court Program		12,479.29		1,897.00						12,479.29
Family Court Program										1,897.00
Family Court Program			141,848.00							
State/Community Partnership Program		33,146.71								33,146.71
State/Community Partnership Program				37,512.00						34,584.30
State/Community Partnership Program					2,927.70					
<b>New Jersey Department of Labor</b>			279,282.00							2,502.59
Work First NJ		121,539.51		46,821.16						
Work First NJ			449,090.00							270,885.35
Workforce Learning Link			13,000.00							
Smart Steps		1,605.00								1,605.00
<b>New Jersey Complete Count Commission</b>										
NJ Complete Count Commission		60,373.00								24,306.76
<b>New Jersey Division of Elections</b>										
HAVA Elections Security Grant		3,490.25								3,490.25
<b>New Jersey Department of Military &amp; Veterans Affairs</b>										
Veterans Transportation		17,487.43	15,000.00							5,550.69
<b>NJ Department of Transportation</b>										
Gloucester County Roadway Safety Improvements		6,737.49								6,737.49
Rt 44 Truck Bypass & DuPont Port Rd		8,458,809.06	4,000,000.00							3,649,261.55
Rowan Fossil Park Roadway Design		1,601.08	400,000.00	70,821.79						203,483.44
Rt 322 & Fries Mill Rd in Monroe		5,000,000.00								5,000,000.00
Paulsboro Marine Terminal Spine Rd		715,115.75								492,035.16
Rt 55 & Deptford Center Road		350,000.00								50,004.73
Rt 45 & Berkley Road Mantua		360,084.53								360,084.23
Center Square Rd & Rt 295 Overpass		500,000.00								7,077.98
Rt 45 & Harrison Ave/Mt. Royal Rd		241,668.85								241,668.85
Rowan Univ. US Rt 322 Bypass Study		429,543.27								429,543.27
Section 5311 Rural Transportation		21,870.66								325.00
Section 5311 Rural Transportation			184,468.00							109,515.32
Commissioner's Road Bridge 8-F-2			3,695,000.00							3,405,738.04
Rowan Univ. 322 Downtown Intersection		1,000,000.00								599,189.50
Ref.		<u>\$ 19,603,794.00</u>	<u>\$ 13,271,168.00</u>	<u>\$ 208,160.37</u>	<u>\$ 513.19</u>	<u>\$ 1,080.88</u>	<u>\$ 10,581,658.82</u>	<u>\$ 4,953,752.81</u>	<u>\$ 306,330.23</u>	<u>\$ 17,242,974.58</u>
		A	A-3	A-18		A-4	A-4	A-18	A-1	A

## SCHEDULE OF APPROPRIATION RESERVES

	Balance Dec. 31, 2019	Encumbrances Canceled	Balance After Transfers and Cancelations	Reimbursements	Paid or Charged	Balance Lapsed
Salaries and Wages						
Administrator	\$ 114,592.45		\$ 114,592.45		\$ 41,585.79	\$ 73,006.66
Board of Chosen Freeholders	17,234.48		17,234.48		15,710.89	1,523.59
County Clerk	62,755.12		62,755.12		62,755.12	
Superintendent of Elections	43,197.44		43,197.44		17,102.11	26,095.33
Financial Administration	65,565.81		65,565.81		45,816.11	19,749.70
Information Technology	82,326.93		82,326.93		51,478.30	30,848.63
Board of Taxation	17,832.01		17,832.01		2,621.20	15,210.81
County Assessor	134,731.55		134,731.55		53,315.94	81,415.61
County Counsel	53,567.42		53,567.42		35,382.26	18,185.16
Surrogate	23,285.24		23,285.24		13,433.97	9,851.27
Engineering	271,899.65		271,899.65		34,728.95	237,170.70
Economic Development	2,347.96		2,347.96		1,053.77	1,294.19
Planning Board	10,676.29		10,676.29		1,284.18	9,392.11
Construction Board of Appeals	12,444.70		12,444.70		966.78	11,477.92
Consumer Protection	44,720.83		44,720.83		8,785.14	35,935.69
Emergency Response Center	1,453,780.52		1,453,780.52		1,040,398.33	413,382.19
Medical Examiner	48,474.52		48,474.52		44,240.59	4,233.93
Sheriff	942,227.83		942,227.83	\$ 34,501.74	257,813.99	718,915.58
Prosecutor	465,238.68		465,238.68		301,895.48	163,343.20
Corrections	660,981.27		660,981.27		128,766.11	532,215.16
Roads and Bridges	344,148.09		344,148.09		124,629.24	219,518.85
Buildings & Grounds	259,759.59		259,759.59		149,540.77	110,218.82
Fleet Management	24,196.85		24,196.85		22,024.31	2,172.54
Health	425,122.14		425,122.14		82,990.81	342,131.33
Education & Disability Services	36,294.12		36,294.12		8,830.98	27,463.14
Senior Services	170,698.56		170,698.56	19,472.29		190,170.85
Human Services	125,179.83		125,179.83		32,171.16	93,008.67
Veterans Affairs	18,265.63		18,265.63		12,193.45	6,072.18
Animal Shelter	181,817.37		181,817.37		90,815.87	91,001.50
Division of Social Services	1,098,443.97		1,098,443.97			1,098,443.97
Park & Recreation	253,475.78		253,475.78		31,638.50	221,837.28
Golf Course	41,758.40		41,758.40		12,574.37	29,184.03
Superintendent of Schools	46,520.56		46,520.56		8,989.52	37,531.04
County Extension Services	48,642.12		48,642.12		8,814.10	39,828.02
Proposed Salary and Wage Adjustment	56,816.35		56,816.35		10,880.02	45,936.33

SCHEDULE OF APPROPRIATION RESERVES

	Balance Dec. 31, 2019	Encumbrances Canceled	Balance After Transfers and Cancelations	Reimbursements	Paid or Charged	Balance Lapsed
Other Expenses						
Administrator	36,498.52		36,498.52		12,219.50	24,279.02
Board of Chosen Freeholders	554.74	\$ 760.03	1,314.77		107.77	1,207.00
Clerk of the Board	2,260.65		2,260.65		33.37	2,227.28
County Clerk	214,670.76	120.11	214,790.87		3,209.02	211,581.85
Superintendent of Elections	51,485.32		51,485.32		3,124.29	48,361.03
Financial Administration	6,663.91	336.61	7,000.52	5,600.00	248.95	12,351.57
Information Technology	40,642.26	7,604.59	48,246.85		12,106.85	36,140.00
Board of Taxation	1,500.00		1,500.00			1,500.00
County Assessor	323,152.81		323,152.81		5,728.50	317,424.31
County Counsel	101,586.37		101,586.37		77,954.54	23,631.83
Surrogate	10.39		10.39			10.39
Engineering	16,086.69	481.55	16,568.24		21.02	16,547.22
Economic Development	6,515.82	1,070.00	7,585.82		2,803.98	4,781.84
Planning Board	8,611.04	1,125.00	9,736.04		71.26	9,664.78
Construction Board of Appeals	325.00		325.00			325.00
Consumer Protection	8,396.28		8,396.28			8,396.28
Liability Insurance	453,560.39		453,560.39		13,780.10	439,780.29
Workmen's Compensation Insurance	13,344.38		13,344.38		3,290.00	10,054.38
Group Insurance Plan for Employees	3,792,377.76	3,776.40	3,796,154.16		3,101,213.15	694,941.01
Unemployment Compensation Insurance	160,958.57		160,958.57		23,145.50	137,813.07
Emergency Response Center	61,145.06	13,520.34	74,665.40		40,485.30	34,180.10
Medical Examiner	14,360.75	1,354.10	15,714.85		12,180.00	3,534.85
Sheriff	4,662.75	3,282.79	7,945.54		2,478.30	5,467.24
Prosecutor	18,975.12	2,190.50	21,165.62		20,776.51	389.11
Corrections	1,597,243.04	1,430.42	1,598,673.46		589,333.46	1,009,340.00
Roads and Bridges	10,811.44	238.30	11,049.74		6,299.20	4,750.54
Buildings & Grounds	50,752.02	5,077.78	55,829.80		27,329.22	28,500.58

SCHEDULE OF APPROPRIATION RESERVES

	Balance Dec. 31, 2019	Encumbrances Canceled	Balance After Transfers and Cancelations	Reimbursements	Paid or Charged	Balance Lapsed
Fleet Management	58,079.10	4,707.65	62,786.75	8,205.24	9,401.01	61,590.98
Health	34,186.26	4,303.93	38,490.19	4,875.00	1,377.73	41,987.46
Education & Disability Services	2,802.68	215.00	3,017.68			3,017.68
Senior Services	4,248.97		4,248.97	595.00	4,186.51	657.46
Human Services	148,269.88	329.90	148,599.78		304.98	148,294.80
Veterans Affairs	652.21		652.21		36.39	615.82
Commission on Women	360.50		360.50			360.50
Animal Shelter	12,015.32	147.51	12,162.83		11,718.10	444.73
Social Services Training and Services	656,371.89	25,097.33	681,469.22	396.05	14,797.30	667,067.97
Code Blue Emergency Housing		11,265.00	11,265.00			11,265.00
Park & Recreation	7,989.30	14,441.41	22,430.71		304.89	22,125.82
Golf Course	122,505.58	5,029.22	127,534.80		1,262.65	126,272.15
Reimbursement for Residents Attending Out of County Two-Year School	119,145.65		119,145.65		20,690.82	98,454.83
Reimbursement for Residents Attending Vocational School	25,000.00		25,000.00			25,000.00
Superintendent of Schools	1,755.79		1,755.79		1,227.71	528.08
County Extension Services	19,597.34		19,597.34			19,597.34
Prior Year Bills	4,113.43		4,113.43			4,113.43
Electricity	436,887.67		436,887.67	1,703.47	255,238.56	183,352.58
Street Lighting	7,670.58		7,670.58		4,908.12	2,762.46
Water	8,422.93		8,422.93		4,561.18	3,861.75
Natural Gas	106,751.57		106,751.57	1,248.42	54,975.84	53,024.15
Heating Oil	4,635.96		4,635.96		790.10	3,845.86
Telephone	106,636.69	20.91	106,657.60		33,576.18	73,081.42
Sewer	7,082.17		7,082.17		5,459.83	1,622.34
Gasoline	105,239.31	5,910.21	111,149.52	11,264.98	11,206.24	111,208.26
Contractual Obligation - Logan Township	22,517.75		22,517.75			22,517.75
Contingent	8,548.51	91.99	8,640.50		7,728.00	912.50
Public Employees Retirement System	42,552.56		42,552.56			42,552.56
Social Security	351,028.96		351,028.96		250,855.11	100,173.85
Capital Improvement Fund	9,317.00		9,317.00		9,317.00	
Capital Purchases	2,079.07	3,665.28	5,744.35	1,000.00		6,744.35
	<u>\$ 17,092,636.53</u>	<u>\$ 117,593.86</u>	<u>\$ 17,210,230.39</u>	<u>\$ 88,862.19</u>	<u>\$ 7,417,092.15</u>	<u>\$ 9,882,000.43</u>

Ref.

A

A-17

Ref.

A

\$ 9,317.00  
7,407,775.15  
\$ 7,417,092.15

Due General Capital Fund  
Disbursed

A-4

## SCHEDULE OF ENCUMBRANCES PAYABLE

	Ref.	
Balance December 31, 2019	A	\$ 1,954,470.76
Increased by:		
Charges to 2020 Appropriations	A-3	\$ 3,911,134.53
Charges to Local Grants - Appropriated	A-9	97,423.38
		<hr/>
		4,008,557.91
		<hr/>
		5,963,028.67
Decreased by:		
Payments	A-4	1,836,876.90
Canceled to Appropriation Reserves	A-16	117,593.86
		<hr/>
		1,954,470.76
		<hr/>
Balance December 31, 2020	A	\$ 4,008,557.91
		<hr/>

## SCHEDULE OF GRANT ENCUMBRANCES PAYABLE

	Ref.	
Balance December 31, 2019	A	\$ 9,758,845.37
Increased by:		
Charges to Federal Grants - Appropriated	A-14	\$ 3,034,544.38
Charges to State Grants - Appropriated	A-15	5,016,655.87
		<hr/>
		8,051,200.25
		<hr/>
		17,810,045.62
Decreased by:		
Payments	A-4	7,534,321.57
Canceled:		
Federal Grants - Appropriated	A-14	352,344.51
State Grants - Appropriated	A-15	208,160.37
		<hr/>
		8,094,826.45
		<hr/>
Balance December 31, 2020	A	\$ 9,715,219.17
		<hr/>

EXHIBIT A-19

SCHEDULE OF EMERGENCY AUTHORIZATIONS

	Amount Authorized	Balance Dec. 31, 2020
Covid-19 Emergency Response	\$ 1,500,000.00	\$ 1,500,000.00
Engineering Other Expense	600,000.00	600,000.00
	<u>\$ 2,100,000.00</u>	<u>\$ 2,100,000.00</u>
Ref.	A-3	A

## **TRUST FUND**

## EXHIBIT B-1

## SCHEDULE OF TRUST FUND CASH - TREASURER

	Ref.	
Balance December 31, 2019	B	\$ 28,099,196.02
<b>Increased by Receipts:</b>		
Interest Earned		\$ 1,384.52
Environmental Quality Enforcement	B-3	49,691.00
County Clerk Improvement Fund	B-4	246,188.00
Road Permits	B-5	160,085.00
Weights and Measures	B-6	29,428.00
Motor Vehicle Fines	B-7	703,693.75
Fair Share Contributions	B-8	283,216.78
Unemployment Insurance	B-9	136,438.67
Tax Appeals	B-10	21,180.44
Surrogate's Improvement Fund	B-11	26,204.00
Federal Forfeited Funds	B-12	11,188.32
Forfeited Funds	B-13	8,278.11
Seized Assets	B-14	237,694.44
Farmland Preservation	B-16	12,179,453.45
Sheriff Improvement Account	B-17	7,573.73
Solid Waste Fee	B-19	179,571.48
Uniform Fire Safety	B-20	500.00
Storm Recovery Trust	B-21	5,999.76
Parks and Recreation Donations	B-22	10,810.00
Animal Shelter Donations	B-23	136,140.15
Senior Services Donations	B-24	33,913.93
Human Services Transportation Donations	B-25	497.00
Veterans Affairs Donations	B-26	17,700.00
Emergency Resp/EMS Donations	B-28	881.51
		<u>14,487,712.04</u>
		<u>42,586,908.06</u>

EXHIBIT B-1  
(Continued)

SCHEDULE OF TRUST FUND CASH - TREASURER

	Ref.	
Decreased by Disbursements:		
Encumbrances Payable	B-2	829,195.54
Environmental Quality Enforcement	B-3	35,548.52
County Clerk Improvement Fund	B-4	178,282.23
Road Permits	B-5	121,180.00
Weights and Measures	B-6	49,482.20
Motor Vehicle Fines	B-7	1,100,000.00
Fair Share Contributions	B-8	1,541.19
Unemployment Insurance	B-9	150,513.19
Tax Appeals	B-10	18,047.27
Surrogate's Improvement Fund	B-11	10,129.67
Federal Forfeited Funds	B-12	22,151.00
Forfeited Funds	B-13	56,111.16
Seized Assets	B-14	15,542.00
Farmland Preservation	B-16	8,783,916.83
Accumulated Absences	B-18	58,592.44
Solid Waste Fee	B-19	133,711.63
Uniform Fire Safety Act Penalty	B-20	2,000.00
Snow Removal/Salt Regionalization	B-21	182,739.41
Parks and Recreation Donations	B-22	10,003.50
Animal Shelter Donations	B-23	42,118.12
Senior Services Donations	B-24	13,024.33
Veterans Affairs Donations	B-26	<u>12,336.63</u>
		11,826,166.86
Balance December 31, 2020	B	<u><u>\$ 30,760,741.20</u></u>

## EXHIBIT B-2

## SCHEDULE OF ENCUMBRANCES PAYABLE

	Ref.	
Balance December 31, 2019	B	\$ 1,614,205.11
Increased by:		
Charges		991,448.91
		<hr/>
		2,605,654.02
Decreased by:		
Disbursements	B-1	\$ 829,195.54
Canceled		617,514.68
		<hr/>
		1,446,710.22
Balance December 31, 2020	B	<hr/> <u>\$ 1,158,943.80</u>

EXHIBIT B-3

SCHEDULE OF RESERVE FOR ENVIRONMENTAL QUALITY  
AND ENFORCEMENT FUND

	Ref.		
Balance December 31, 2019	B	\$	67,266.08
Increased by:			
Cash Receipts	B-1	\$	49,691.00
			49,691.00
			116,957.08
Decreased by:			
Cash Disbursements	B-1	35,548.52	
Encumbrances Payable	B-2	21,041.86	
			56,590.38
Balance December 31, 2020	B	\$	60,366.70

EXHIBIT B-4

SCHEDULE OF RESERVE FOR COUNTY CLERK'S IMPROVEMENT FUND

	Ref.		
Balance December 31, 2019	B	\$	167,584.71
Increased by:			
Cash Receipts	B-1	\$	246,188.00
Interest	B-1		367.88
Encumbrances Canceled	B-2		1,885.45
			248,441.33
			416,026.04
Decreased by:			
Cash Disbursements	B-1	178,282.23	
Encumbered	B-2	6,579.44	
			184,861.67
Balance December 31, 2020	B	\$	231,164.37

## EXHIBIT B-5

## SCHEDULE OF RESERVE FOR ROAD PERMIT FUNDS

	Ref.	
Balance December 31, 2019	B	\$ 658,152.00
Increased by:		
Cash Receipts	B-1	\$ 160,085.00
Encumbrances Canceled	B-3	1,000.00
		<u>161,085.00</u>
		<u>819,237.00</u>
Decreased by:		
Cash Disbursements	B-1	121,180.00
Encumbered	B-2	<u>70,400.00</u>
		<u>191,580.00</u>
Balance December 31, 2020	B	<u>\$ 627,657.00</u>

## EXHIBIT B-6

## SCHEDULE OF RESERVE FOR WEIGHTS AND MEASURES

	Ref.	
Balance December 31, 2019	B	\$ 47,794.35
Increased by:		
Cash Receipts	B-1	<u>29,428.00</u>
		<u>77,222.35</u>
Decreased by:		
Revenue Anticipated in Budget	B-1	\$ 45,000.00
Encumbered	B-2	348.62
Cash Disbursements	B-1	<u>4,482.20</u>
		<u>49,830.82</u>
Balance December 31, 2020	B	<u>\$ 27,391.53</u>

EXHIBIT B-7

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	Ref.	
Balance December 31, 2019	B	\$ 1,226,835.67
Increased by:		
Fines Collected	B-1	703,693.75
		<hr/>
		1,930,529.42
Decreased by:		
Revenue Anticipated in Budget	B-1	1,100,000.00
		<hr/>
Balance December 31, 2020	B	\$ 830,529.42
		<hr/>

EXHIBIT B-8

SCHEDULE OF RESERVE FOR FAIR SHARE/DEVELOPERS ESCROW

	Ref.	
Balance December 31, 2019	B	\$ 957,205.20
Increased by:		
Fees Collected	B-1	283,216.78
		<hr/>
		1,240,421.98
Decreased by:		
Cash Disbursements	B-1	1,541.19
		<hr/>
Balance December 31, 2020	B	\$ 1,238,880.79
		<hr/>

EXHIBIT B-9

SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION INSURANCE

	Ref.		
Balance December 31, 2019	B	\$	15,633.14
Increased by:			
Unemployment Withholding	B-1	\$	136,438.67
Interest	B-1		39.84
			<u>136,478.51</u>
			<u>152,111.65</u>
Decreased by:			
Cash Disbursements	B-1		<u>150,513.19</u>
Balance December 31, 2020	B	\$	<u>1,598.46</u>

EXHIBIT B-10

SCHEDULE OF RESERVE FOR COUNTY BOARD OF TAXATION FILING FEES

	Ref.		
Balance December 31, 2019	B	\$	48,998.50
Increased by:			
Fees Collected	B-1	\$	21,180.44
Interest	B-1		123.89
Encumbrances Canceled	B-2		<u>2,020.78</u>
			<u>23,325.11</u>
			<u>72,323.61</u>
Decreased by:			
Cash Disbursements	B-1		18,047.27
Encumbered	B-2		<u>765.04</u>
			<u>18,812.31</u>
B Balance December 31, 2020	B	\$	<u>53,511.30</u>

## EXHIBIT B-11

## SCHEDULE OF RESERVE FOR SURROGATE'S IMPROVEMENT FUND

	Ref.	
Balance December 31, 2019	B	\$ 102,360.58
Increased by:		
Fees Collected	B-1	\$ 26,204.00
Interest	B-1	227.98
		<hr/>
		26,431.98
		<hr/>
		128,792.56
Decreased by:		
Cash Disbursements	B-1	10,129.67
Encumbered	B-2	3,600.00
		<hr/>
		13,729.67
		<hr/>
Balance December 31, 2020	B	\$ <u>115,062.89</u>

## EXHIBIT B-12

## SCHEDULE OF RESERVE FOR FEDERAL FORFEITED FUNDS

	Ref.	
Balance December 31, 2019	B	\$ 41,846.79
Increased by:		
Cash Receipts	B-1	\$ 11,188.32
Interest	B-1	85.84
		<hr/>
		11,274.16
Decreased by:		
Cash Disbursements	B-1	22,151.00
		<hr/>
Balance December 31, 2020	B	\$ <u>30,969.95</u>

## EXHIBIT B-13

## SCHEDULE OF RESERVE FOR FORFEITED FUNDS

	Ref.	
Balance December 31, 2019	B	\$ 18,385.59
Increased by:		
Cash Receipts	B-1	\$ 8,278.11
Encumbrances Canceled	B-2	695.24
Interest	B-1	68.69
Transferred from Seized Assets	B-14	<u>91,823.21</u>
		<u>100,865.25</u>
		<u>119,250.84</u>
Decreased by:		
Cash Disbursements	B-1	56,111.16
Encumbrances Payable	B-2	<u>1,548.03</u>
		<u>57,659.19</u>
Balance December 31, 2020	B	<u>\$ 61,591.65</u>

## EXHIBIT B-14

## SCHEDULE OF RESERVE FOR SEIZED ASSETS

	Ref.	
Balance December 31, 2019	B	\$ 217,796.52
Increased by:		
Cash Receipts	B-1	\$ 237,694.44
Interest	B-1	<u>470.40</u>
		<u>238,164.84</u>
		<u>455,961.36</u>
Decreased by:		
Cash Disbursements	B-1	15,542.00
Transferred to Forfeited Funds	B-13	91,823.21
Transferred to Asset Maintenance Trust Account	B-15	<u>599.08</u>
		<u>107,964.29</u>
Balance December 31, 2020	B	<u>\$ 347,997.07</u>

## SCHEDULE OF RESERVE FOR ASSET MAINTENANCE ACCOUNT

	Ref.	
Balance December 31, 2019	B	\$ 2,104.26
Increased by:		
Transferred from Seized Asset Trust	B-14	599.08
		<hr/>
Balance December 31, 2020	B	\$ <u>2,703.34</u>

## EXHIBIT B-16

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

	Ref.	
Balance December 31, 2019	B	\$ 22,080,172.50
Increased by:		
Tax Levy	B-1	\$ 10,988,869.77
State Aid	B-1	11,395.47
Reimbursements	B-1	1,179,188.21
Encumbrances Canceled	B-2	460,560.46
		<u>12,640,013.91</u>
		<u>34,720,186.41</u>
Decreased by:		
Cash Disbursements	B-1	4,956,893.83
Reserve for Debt Service	B-1	1,475,423.00
Bond Payments	B-1	2,351,600.00
Encumbered	B-2	<u>717,224.48</u>
		<u>9,501,141.31</u>
Balance December 31, 2020	B	<u>\$ 25,219,045.10</u>

EXHIBIT B-17

SCHEDULE OF RESERVE FOR SHERIFF'S IMPROVEMENT FUND

	Ref.	
Balance December 31, 2019	B	\$ 20,285.35
Increased by:		
Cash Receipts	B-1	7,573.73
		<hr/>
		27,859.08
Balance December 31, 2020	B	<u>\$ 27,859.08</u>

EXHIBIT B-18

SCHEDULE OF RESERVE FOR ACCUMULATED ABSENCES

	Ref.	
Balance December 31, 2019	B	\$ 132,002.37
Decreased by:		
Cash Disbursements	B-1	<u>58,592.44</u>
Balance December 31, 2020	B	<u>\$ 73,409.93</u>

EXHIBIT B-19

SCHEDULE OF RESERVE FOR SOLID WASTE MANAGEMENT

	Ref.		
Balance December 31, 2019	B	\$	17,182.91
Increased by:			
Cash Receipts	B-1		179,571.48
			<u>196,754.39</u>
Decreased by:			
Cash Disbursements	B-1	\$	133,711.63
Encumbered	B-2		<u>460.87</u>
			<u>134,172.50</u>
Balance December 31, 2020	B	\$	<u>62,581.89</u>

EXHIBIT B-20

SCHEDULE OF RESERVE FOR UNIFORM FIRE SAFETY ACT PENALTY

	Ref.		
Balance December 31, 2019	B	\$	9,320.01
Increased by:			
Cash Receipts	B-1		500.00
			<u>9,820.01</u>
Decreased by:			
Cash Disbursements	B-1		<u>2,000.00</u>
Balance December 31, 2020	B	\$	<u>7,820.01</u>

EXHIBIT B-21

SCHEDULE OF RESERVE FOR SNOW REMOVAL/SALT REGIONALIZATION

	Ref.		
Balance December 31, 2019	B	\$	337,515.12
Increased by:			
Cash Receipts	B-1	\$	5,999.76
Encumbrances Canceled	B-2		<u>146,320.25</u>
			<u>152,320.01</u>
			<u>489,835.13</u>
Decreased by:			
Cash Disbursements	B-1		182,739.41
Encumbrances	B-2		<u>101,589.52</u>
			<u>284,328.93</u>
Balance December 31, 2020	B	\$	<u>205,506.20</u>

EXHIBIT B-22

SCHEDULE OF RESERVE FOR PARKS AND RECREATION DONATIONS

	Ref.		
Balance December 31, 2019	B	\$	16,106.29
Increased by:			
Cash Receipts	B-1	\$	10,810.00
Encumbrances Canceled	B-2		<u>22.50</u>
			<u>10,832.50</u>
			<u>26,938.79</u>
Decreased by:			
Cash Disbursements	B-1		<u>10,003.50</u>
Balance December 31, 2020	B	\$	<u>16,935.29</u>

## EXHIBIT B-23

## SCHEDULE OF RESERVE FOR ANIMAL SHELTER DONATIONS

	Ref.		
Balance December 31, 2019	B	\$	214,518.64
Increased by:			
Cash Receipts	B-1		136,140.15
			<hr/> 350,658.79
Decreased by:			
Cash Disbursements	B-1	\$	42,118.12
Encumbered	B-2		64,710.16
			<hr/> 106,828.28
Balance December 31, 2020	B	\$	<hr/> 243,830.51

## EXHIBIT B-24

## SCHEDULE OF RESERVE FOR HEALTH AND SENIOR SERVICES DONATIONS

	Ref.		
Balance December 31, 2019	B	\$	37,165.30
Increased by:			
Cash Receipts	B-1		33,913.93
			<hr/> 71,079.23
Decreased by:			
Cash Disbursements	B-1	\$	13,024.33
Encumbered	B-2		590.00
			<hr/> 13,614.33
Balance December 31, 2020	B	\$	<hr/> 57,464.90

EXHIBIT B-25

SCHEDULE OF RESERVE FOR HUMAN SERVICES TRANSPORTATION DONATIONS

	Ref.	
Balance December 31, 2019	B	\$ 13,196.12
Increased by:		
Cash Receipts	B-1	497.00
		<hr/>
		13,693.12
Decreased by:		
Encumbered	B-2	140.89
		<hr/>
Balance December 31, 2020	B	\$ <u>13,552.23</u>

EXHIBIT B-26

SCHEDULE OF RESERVE FOR VETERANS AFFAIRS DONATIONS

	Ref.	
Balance December 31, 2019	B	\$ 22,640.17
Increased by:		
Cash Receipts	B-1	\$ 17,700.00
Encumbrances Canceled	B-2	5,010.00
		<hr/>
		22,710.00
		<hr/>
		45,350.17
Decreased by:		
Cash Disbursements	B-1	12,336.63
Encumbered	B-2	2,450.00
		<hr/>
		14,786.63
		<hr/>
Balance December 31, 2020	B	\$ <u>30,563.54</u>

EXHIBIT B-27

SCHEDULE OF RESERVE FOR DISABILITY SERVICES DONATIONS

	Ref.	
Balance December 31, 2019	B	\$ 5,002.59
Balance December 31, 2020	B	<u>\$ 5,002.59</u>

EXHIBIT B-28

SCHEDULE OF RESERVE FOR EMERGENCY RESPONSE/EMS DONATIONS

	Ref.	
Balance December 31, 2019	B	\$ 4,618.65
Increased by:		
Cash Receipts	B-1	<u>881.51</u>
Balance December 31, 2020	B	<u>\$ 5,500.16</u>

EXHIBIT B-29

SCHEDULE OF RESERVE FOR SHERIFF'S FORFEITED FUNDS

	Ref.	
Balance December 31, 2019	B	\$ 1,081.50
Balance December 31, 2020	B	<u>\$ 1,081.50</u>

EXHIBIT B-30

SCHEDULE OF RESERVE FOR STUDENT SUMMIT DONATIONS

	Ref.	
Balance December 31, 2019	B	\$ 70.00
Balance December 31, 2020	B	<u>\$ 70.00</u>

## SCHEDULE OF RESERVE FOR PROJECT LIFESAVER

	Ref.	
Balance December 31, 2019	B	\$ <u>2,150.00</u>
Balance December 31, 2020	B	<u>\$ 2,150.00</u>

## **GENERAL CAPITAL FUND**

EXHIBIT C-2

SCHEDULE OF GENERAL CAPITAL CASH - TREASURER

	Ref.	
Balance December 31, 2019	C	\$ 52,071,860.27
Increased by:		
Interest on Restricted Funds	C-11	\$ 197,906.88
Grants Receivable	C-4	7,647,101.78
General Obligation Bonds	C-13	15,507,000.00
Reserve for Debt Service	C-12	1,352,374.50
Improvement Authorization Reimbursements	C-9	3,608,309.86
Budget Appropriation:		
Capital Improvement Fund	C-8	<u>845,000.00</u>
		29,157,693.02
		<u>81,229,553.29</u>
Decreased by:		
Interest on Restricted Funds	C-11	197,906.88
Improvement Authorizations	C-9	38,200,992.47
Contracts Payable	C-10	8,752,994.83
Reserve for Debt Service	C-12	<u>1,900,000.00</u>
		49,051,894.18
Balance December 31, 2020	C	<u>\$ 32,177,659.11</u>

## SCHEDULE OF GENERAL CAPITAL FUND CASH

	Balance Dec. 31, 2019	Receipts			Disbursements			Transfers To/(From)	Balance Dec. 31, 2020
		Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous			
Fund Balance	\$ 4,756.39								\$ 4,756.39
Reserve for Debt Service	2,855,945.63			\$ 1,352,374.50		\$ 1,900,000.00			2,308,320.13
Due from Current Fund								\$ (9,317.00)	(9,317.00)
Capital Improvement Fund	8,923.31	\$ 845,000.00						(806,883.00)	47,040.31
Contracts Payable	10,832,536.81					8,752,994.83		7,492,245.25	9,571,787.23
Grants Receivable	(6,887,875.00)			7,647,101.78				(18,776,191.00)	(18,016,964.22)
Reserves for:									
Interest on Restricted Funds					197,906.88		197,906.88		
Date of Ordinance									
3/19/14	Acquisition, Construction, Repair, and Installation of Various Capital Improvements							113,921.52	113,921.52
4/15/15	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	500,000.00						26.25	500,026.25
4/15/15	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for the Gloucester County College	41,196.79			\$ 40,675.49				521.30
4/20/16	Acquisition, Construction, Repair, and Installation of Various Capital Improvements	1,231,044.79			31,044.79				1,200,000.00
4/20/16	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for the Gloucester County College	107,019.32							107,019.32
4/5/17	Acquisition, Construction, Repair and Installation of Various Capital Improvements	534,800.07		8,929.92	496,967.78			81,208.04	127,970.25
4/5/17	Building Renovations and Additions at the Gloucester County College - Chapter 12	52,738.51			35,634.07				17,104.44
4/16/17	Building Renovations and Additions at the Gloucester County College - Building Our Future	41,712.28							41,712.28
3/28/18	Acquisition, Construction, Repair and Installation of Various Capital Improvements	3,398,122.82			1,456,557.42			(1,549,566.35)	391,999.05
3/28/18	Building Renovations and Additions at Rowan College at Gloucester County	5,273,530.07			4,647,470.84				626,059.23
3/28/18	Building Renovations and Additions at Rowan College at Gloucester County - Chapter 12	1,326,041.80			1,326,041.80				
03/20/19	Acquisitions, Construction, Repair and Installation of Various Capital Improvements								
03/20/19	Various Capital Equipment and Real Property	13,251,366.68		1,222,155.59	7,525,041.48			(1,492,635.32)	5,455,845.47
03/20/19	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for Rowan College of Gloucester County	13,000,000.00			4,804,070.50				8,195,929.50
03/20/19	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for Rowan College of Gloucester County - Chapter 12	6,500,000.00			6,500,000.00				
2/190/2020	Acquisitions, Construction, Repair and Installation of Various Capital Improvements							14,947,191.61	21,493,927.66
		\$ 52,071,860.27	\$ 845,000.00	\$ 15,507,000.00	2,377,224.35	\$ 11,337,488.30		\$ 10,850,901.71	\$ 32,177,659.11
Ref.		C	C-8	C-13	C-2	C-9	C-2		C

## EXHIBIT C-4

## SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2019	2020 Award	Receipts	Balance Dec. 31, 2020
ISTEA 2014	\$ 212,667.98		\$ 98,746.46	\$ 113,921.52
ISTEA 2015	500,000.00			500,000.00
ISTEA 2016	1,200,000.00			1,200,000.00
ISTEA 2017	236,332.26		51,519.60	184,812.66
ISTEA 2018	1,600,000.00			1,600,000.00
ISTEA 2019	1,700,000.00		876,569.81	823,430.19
ISTEA 2020		\$ 3,900,000.00		3,900,000.00
Transportation Trust	1,438,874.76	14,876,191.00	6,620,265.91	9,694,799.85
	<u>\$ 6,887,875.00</u>	<u>\$ 18,776,191.00</u>	<u>\$ 7,647,101.78</u>	<u>\$ 18,016,964.22</u>
Ref.	C	C-9	C-2	C

EXHIBIT C-5

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

	Ref.	
Balance December 31, 2019	C	\$ 228,985,380.89
Increased by:		
2020 General Obligation Bonds	C-13	\$ 15,507,000.00
2020 GCIA Loan Revenue	C-17	<u>27,875,000.00</u>
		43,382,000.00
		<u>272,367,380.89</u>
Decreased by Payments for:		
Budget Appropriations	C-13	18,547,000.00
Open Space Trust Fund	C-13	1,595,000.00
Budget Appropriations	C-15	619,193.62
Budget Appropriations	C-17	<u>2,595,000.00</u>
		23,356,193.62
Balance December 31, 2020	C	<u>\$ 249,011,187.27</u>

## EXHIBIT C-6

## SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Date of Ordinance	Improvement Description	2020 Authorization	Funded	Balance Dec. 31, 2020
02/19/20	Acquisitions, Construction, Repair, and Installation of Various Capital Improvements, Various Capital Equipment and Real Property	\$ 15,507,800.00	\$ 15,507,000.00	\$ 800.00
02/19/20	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for Rowan College of Gloucester County	3,600,000.00		3,600,000.00
02/19/20	Various Capital Improvements, Acquisition of Various Capital Equipment, and Real Property for Rowan College of Gloucester County - Chapter 12	3,400,000.00		3,400,000.00
		<u>\$ 22,507,800.00</u>	<u>\$ 15,507,000.00</u>	<u>\$ 7,000,800.00</u>
	Ref.	C-9	C-14	C

EXHIBIT C-7

SCHEDULE OF DEFERRED CHARGES - STATE OF NEW JERSEY

	Ref.	
Balance December 31, 2019	C	\$ 11,012,500.00
Decreased by:		
Serial Bonds Paid by State School Building Aid Fund	C-13	<u>1,165,000.00</u>
Balance December 31, 2020	C	<u>\$ 9,847,500.00</u>

EXHIBIT C-8

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Ref.	
Balance December 31, 2019	C	\$ 8,923.31
Increased by:		
2019 Budget Appropriation		9,317.00
2020 Budget Appropriation	C-2	<u>845,000.00</u>
		863,240.31
Decreased by:		
Appropriations to Finance Improvement Authorizations	C-9	<u>816,200.00</u>
Balance December 31, 2020	C	<u>\$ 47,040.31</u>

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Ordinance		Balance Dec 31, 2019		2020 Authorizations	Paid or Charged	Encumbered	Reimbursement	Contract Payable Canceled	Balance Dec 31, 2020	
	Date	Amount	Funded						\$	113,921.52	Funded Unfunded
Building Renovations at the Gloucester County College	3/19/14	\$ 4,250,000.00							\$	113,921.52	\$ 113,921.52
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	4/15/15	16,453,031.00	\$ 500,000.00						26.25	500,026.25	
Building Renovations at the Gloucester County College	4/15/15	3,200,000.00	41,196.79			\$ 40,675.49				521.30	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	6/7/16	11,930,730.00	1,231,044.79			31,044.79				1,200,000.00	
Building Renovations at the Gloucester County College	6/7/16	3,000,000.00	107,019.32							107,019.32	
Acquisition, Construction, Repair and Installation of Various Capital Improvements	4/5/17	16,908,795.00	534,800.07			496,967.78	\$ 30,784.14	\$ 8,929.92	111,992.18	127,970.25	
Building Renovations and Additions at the Gloucester County College - Chapter 12	4/5/17	2,900,000.00	52,738.51			35,634.07				17,104.44	
Building Renovations and Additions at the Gloucester County College - Building Our Future	4/16/17	2,500,000.00	41,712.28							41,712.28	
Acquisition, Construction, Repair, and Installation of Various Capital Improvements	3/28/18	19,294,247.00	3,398,122.82			1,456,557.42	1,732,250.22		182,683.87	391,999.05	
Building Renovations and Additions at Rowan College at Gloucester County	3/28/18	9,000,000.00	5,273,530.07			4,647,470.84				626,059.23	
Building Renovations and Additions at Rowan College at Gloucester County - Chapter 12	3/28/18	3,200,000.00	1,326,041.80			1,326,041.80					
Acquisition, Construction, Repair and Installation of Various Capital Improvements	3/20/19	28,950,719.00	13,251,366.68			7,525,041.48	2,143,637.46	1,222,155.59	651,002.14	5,455,845.47	
Building Renovations and Additions at Rowan College at Gloucester County	3/20/19	13,000,000.00	13,000,000.00			4,804,070.50				8,195,929.50	
Building Renovations and Additions at Rowan College at Gloucester County - Chapter 12	3/20/19	6,500,000.00	6,500,000.00			6,500,000.00					
Acquisition, Construction, Repair and Installation of Various Capital Improvements	2/19/20	35,100,191.00		\$ 35,100,191.00		11,337,488.30	4,645,199.39	2,377,224.35		21,493,927.66	\$ 800.00
Building Renovations and Additions at Rowan College at Gloucester County - Chapter 12	2/19/20	3,400,000.00				3,400,000.00					3,400,000.00
Building Renovations and Additions at Rowan College at Gloucester County	2/19/20	3,600,000.00				3,600,000.00					3,600,000.00
			\$ 45,257,573.13	\$ 42,100,191.00		\$ 38,200,992.47	\$ 8,551,871.21	\$ 3,608,309.86	\$ 1,059,625.96	\$ 38,272,036.27	\$ 7,000,800.00
	Ref.		C	Ref.		C-2	C-10	C-2	C-10	C	C
Capital Improvement Fund Grants			C-8	\$ 816,200.00							
Deferred Charges to Future Taxation			C-4	18,776,191.00							
Unfunded			C-6	22,507,800.00							
				\$ 42,100,191.00							

## EXHIBIT C-10

## SCHEDULE OF CONTRACTS PAYABLE

	Ref.	
Balance December 31, 2019	C	\$ 10,832,536.81
Increased by:		
2020 Contracts	C-9	<u>8,551,871.21</u>
		19,384,408.02
Decreased by:		
Disbursed	C-2	\$ 8,752,994.83
Contracts Canceled	C-9	<u>1,059,625.96</u>
		<u>9,812,620.79</u>
Balance December 31, 2020	C	<u>\$ 9,571,787.23</u>

EXHIBIT C-11

SCHEDULE OF RESERVE FOR INTEREST ON RESTRICTED FUNDS

	Ref.	
Increased by:		
Interest Earned	C-2	\$ 197,906.88
Decreased by:		
Interest Transferred	C-2	<u>197,906.88</u>

EXHIBIT C-12

SCHEDULE OF RESERVE FOR DEBT SERVICE

	Ref.	
Balance December 31, 2019	C	\$ 2,855,945.63
Increased by:		
Reimbursements	C-2	<u>1,352,374.50</u>
		4,208,320.13
Decreased by:		
Payment to Current Fund as Anticipated Revenue	C-2	<u>1,900,000.00</u>
Balance December 31, 2020	C	<u>\$ 2,308,320.13</u>

## SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds			Interest Rate	Balance Dec. 31, 2019	Increased	Decreased	Balance Dec. 31, 2020
			Outstanding	December 31, 2020	Date					
General Obligation Refunding Bonds 2011	12/14/11	\$ 6,495,000.00			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%	\$ 8,175,000.00		\$ 1,495,000.00
										\$ 6,680,000.00
General Obligation Bonds 2012	6/20/12	12,986,000.00			3-1-21/22	900,000.00	2.50%			
					3-1-23	1,000,000.00	2.50%			
					3-1-24/27	1,000,000.00	3.00%	7,700,000.00		900,000.00
										6,800,000.00
County College Bonds 2012 (County Share)	6/20/12	3,775,500.00			3-1-21	400,000.00	2.25%			
					3-1-22	400,000.00	2.50%	1,200,000.00		400,000.00
										800,000.00
County College Bonds 2012 (State Share)	6/20/12	3,775,500.00			3-1-21	400,000.00	2.25%			
					3-1-22	400,000.00	2.50%	1,200,000.00		400,000.00
										800,000.00
General Obligation Bonds 2013	6/28/13	25,580,000.00			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%	16,020,000.00		1,900,000.00
										14,120,000.00
General Obligation Bonds 2014	6/11/14	4,974,000.00			3-1-21	600,000.00	2.00%			
					3-1-22	625,000.00	2.25%			
					3-1-23	650,000.00	2.375%	2,475,000.00		600,000.00
										1,875,000.00
County College Bonds 2013 (County Share)	6/11/14	2,125,000.00			3-1-21	250,000.00	2.00%			
					3-1-22	250,000.00	2.25%			
					3-1-23/24	25,000.00	2.50%	1,250,000.00		250,000.00
										1,000,000.00
County College Bonds 2013 (State Share)	6/11/14	2,125,000.00			3-1-21	250,000.00	2.00%			
					3-1-22	250,000.00	2.25%			
					3-1-23/24	25,000.00	2.50%	1,250,000.00		250,000.00
										1,000,000.00
County College Bonds 2014 Building Our Future	6/11/14	4,997,000.00			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%	2,950,000.00		550,000.00
										2,400,000.00
General Obligation Bonds 2015	6/25/15	4,301,000.00			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%	2,710,000.00		425,000.00
										2,285,000.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds			Balance Dec. 31, 2019	Increased	Decreased	Balance Dec. 31, 2020
			Outstanding	December 31, 2020	Interest Rate				
County College Bonds 2015 (County 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%	1,227,500.00			97,500.00 1,130,000.00
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%	1,227,500.00			97,500.00 1,130,000.00
2016 General Obligation Refunding Bonds of 2006 & 2009	5/24/16	24,585,000.00	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%	11,075,000.00			3,515,000.00 7,560,000.00
General Obligation Bonds 2016	5/24/16	5,445,000.00	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%	4,110,000.00			475,000.00 3,635,000.00
County College Bonds 2016 (County Share)	5/24/16	1,500,000.00	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%	1,250,000.00			90,000.00 1,160,000.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds			Balance Dec. 31, 2019	Increased	Decreased	Balance Dec. 31, 2020
			Date	Amount	Rate				
County College Bonds 2016 (State Share)	5/24/16	1,500,000.00	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%	1,250,000.00			90,000.00 1,160,000.00
General Obligation Bonds 2017	5/31/17	8,377,000.00	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%	7,085,000.00			700,000.00 6,385,000.00
County College Bonds 2017 (County Share)	5/31/17	1,450,000.00	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%	1,305,000.00			82,500.00 1,222,500.00
County College Bonds 2017 (State Share)	5/31/17	1,450,000.00	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%	1,305,000.00			82,500.00 1,222,500.00

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds			Balance Dec. 31, 2019	Increased	Decreased	Balance Dec. 31, 2020				
			Outstanding December 31, 2020		Interest Rate								
			Date	Amount									
County College Bonds 2017, Building our Future	5/31/17	2,500,000.00	3-1-21	240,000.00	2.00%								
			3-1-22	245,000.00	2.00%								
			3-1-23	250,000.00	2.00%								
			3-1-24	260,000.00	2.00%								
			3-1-25	265,000.00	2.00%								
			3-1-26	270,000.00	2.50%								
			3-1-27	280,000.00	2.50%	2,050,000.00		240,000.00	1,810,000.00				
General Obligation Refunding Bonds, Series 2017 Refunding 2007	5/4/17	7,380,000.00	7-1-21	1,845,000.00	1.63%	3,700,000.00		1,855,000.00	1,845,000.00				
General Obligation Refunding Bonds, Series 2017B Refunding 2009	08/09/17	19,915,000.00	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%	19,730,000.00		1,595,000.00	18,135,000.00				
2018 General Obligation Bonds	5/16/18	17,427,000.00	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%	16,660,000.00		990,000.00	15,670,000.00				
2018 County College Bonds (County Share)	5/16/18	1,600,000.00	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%	1,530,000.00		90,000.00	1,440,000.00				

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds			Balance Dec. 31, 2019	Increased	Decreased	Balance Dec. 31, 2020				
			Outstanding December 31, 2020		Interest Rate								
			Date	Amount									
2018 County College Bonds (State Share)	5/16/18	1,600,000.00	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%	1,530,000.00			90,000.00 1,440,000.00				
2019 General Obligation Bonds	5/2/19	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%	30,492,000.00			1,447,000.00 29,045,000.00				
2019 County College Bonds (County Share)	5/2/19	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%	3,250,000.00			155,000.00 3,095,000.00				

SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturities of Bonds			Balance Dec. 31, 2019	Increased	Decreased	Balance Dec. 31, 2020
			Outstanding	December 31, 2020	Interest Rate				
2019 County College Bonds (State Share)	5/2/19	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%	3,250,000.00			155,000.00 3,095,000.00
General Obligation Refunding Bonds, Series 2019	11/6/19	14,880,000.00	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			2,290,000.00 12,590,000.00
General Obligation Refunding Bonds, Series 2020	6/25/20	15,507,000.00	3-1-21	1,527,000.00	0.05%				
			3-1-22	1,625,000.00	0.05%				
			3-1-23	1,660,000.00	0.25%				
			3-1-24	1,695,000.00	0.25%				
			3-1-25	1,730,000.00	0.25%				
			3-1-26	1,765,000.00	0.25%				
			3-1-27	1,800,000.00	0.50%				
			3-1-28	1,835,000.00	3.00%				
			3-1-29	1,870,000.00	3.00%		\$ 15,507,000.00		15,507,000.00
						Ref. C	\$ 171,837,000.00	\$ 15,507,000.00	\$ 21,307,000.00
							C-14		\$ 166,037,000.00
									C

Paid by Budget Appropriation  
Paid by Trust Fund  
Deferred Charges State of New Jersey

Ref.	
C-5	\$ 18,547,000.00
C-5	1,595,000.00
C-7	1,165,000.00
	\$ 21,307,000.00

## SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Date of Ordinance	Improvement Description	2020 Authorization	Issued	Balance Dec. 31, 2020
02/19/20	Reconstruction and/or Renovations to Various County Parks	\$ 760,000.00	\$ 760,000.00	
02/19/20	Reconstruction and/or Renovations to Various County Buildings	123,500.00	123,500.00	
02/19/20	Construction, Reconstruction and/or Repair to Various County Roadways	8,730,500.00	8,730,500.00	
02/19/20	Construction, Reconstruction and/or Repair to Various County Intersections	95,000.00	95,000.00	
02/19/20	Acquisition of Computer and Phone Equipment	1,931,350.00	1,931,000.00	\$ 350.00
02/19/20	Acquisition of Communication Systems and Equipment	1,684,350.00	1,684,000.00	350.00
02/19/20	Acquisition of Emergency Medical Services Equipment	1,651,100.00	1,651,000.00	100.00
02/19/20	Acquisition of Heavy Equipment	532,000.00	532,000.00	
02/19/20	Construction of Allied Health Center at Rowan College of South Jersey, Together with the Acquisition of all Materials and Equipment	3,400,000.00		3,400,000.00
02/19/20	Construction of Allied Health Center at Rowan College of South Jersey, Together with the Acquisition of all Materials and Equipment	3,600,000.00		3,600,000.00
		<u>\$ 22,507,800.00</u>	<u>\$ 15,507,000.00</u>	<u>\$ 7,000,800.00</u>

Ref.

C-9

C-6

EXHIBIT C-15

SCHEDULE OF INFRASTRUCTURE LOANS PAYABLE

	Ref.	
Balance December 31, 2019	C	\$ 1,250,880.89
Decreased by:		
Principal Payments	C-5	<u>619,193.62</u>
Balance December 31, 2020	C	<u>\$ 631,687.27</u>

EXHIBIT C-16

SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASE

	Ref.	
Balance December 31, 2019	C	\$ 28,630,000.00
Decreased by:		
Principal Payments		<u>3,495,000.00</u>
Balance December 31, 2020	C	<u>\$ 25,135,000.00</u>

EXHIBIT C-17

SCHEDULE OF GLOUCESTER COUNTY IMPROVEMENT  
AUTHORITY LOAN PAYABLE

	Ref.	
Balance December 31, 2019	C	\$ 66,910,000.00
Increased by:		
2020 GCSSSD Revenue Loan	C-5	27,875,000.00
		<hr/>
		94,785,000.00
Decreased by:		
Principal Payments	C-5	2,595,000.00
		<hr/>
Balance December 31, 2020	C	<u>\$ 92,190,000.00</u>

**COUNTY CLERK**

EXHIBIT G-1

COMPARATIVE BALANCE SHEET

	Ref.	Balance	
		Dec. 31, 2020	Dec. 31, 2019
<b>ASSETS</b>			
Cash		\$ 31,548.77	\$ 304,492.86
<b>LIABILITIES, RESERVES, AND FUND BALANCE</b>			
Due Current Fund		\$ 1,186.00	\$ 16,450.00
Reserve for County Clerk Fees	E-2	\$ 30,362.77	\$ 288,042.86
		\$ 31,548.77	\$ 304,492.86

EXHIBIT G-2

SCHEDULE OF RESERVE FOR COUNTY CLERK FEES

	Ref.	
Balance December 31, 2019	E-1	\$ 288,042.86
Increased by:		
Cash Deposits		11,814,406.31
		12,102,449.17
Decreased by:		
Payments		12,072,086.40
Balance December 31, 2020	E-1	\$ 30,362.77

**PART II**  
**LETTER OF COMMENTS AND RECOMMENDATIONS**  
**YEAR ENDED DECEMBER 31, 2020**

## **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 2019 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