

COUNTY OF CUMBERLAND

STATE OF NEW JERSEY

REPORT OF AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2017**



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COUNTY OF CUMBERLAND

PART I

REPORT OF AUDIT OF FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
DECEMBER 31, 2017**

INDEPENDENT AUDITOR'S REPORT

The Honorable Director and
Members of the County Board of Chosen Freeholders
County of Cumberland
Bridgeton, New Jersey 08302

Report on the Financial Statements

We have audited the accompanying statements of assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the County of Cumberland, in the State of New Jersey, as of December 31, 2017 and 2016, and the related statements of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis, statement of expenditures - regulatory basis, and statement of general fixed asset group of accounts - regulatory basis for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County'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 financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions 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 standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in compliance with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 County'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 County'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 Accounting Principles Generally Accepted in the United States of America

As described in note 1 to the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of 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 the State 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 Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the “*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*” 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 the County of Cumberland, in the State of New Jersey, as of December 31, 2017 and 2016, or the results of its operations and changes in fund balance for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to previously present fairly, in all material respects, the assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the County of Cumberland, in the State of New Jersey, as of December 31, 2017 and 2016, and the results of its operations and changes in fund balance - regulatory basis of such funds for the years then ended, and the revenues - regulatory basis and expenditures - regulatory basis of the various funds, and general fixed asset group of accounts - regulatory basis, for the year ended December 31, 2017, in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in note 1.

Emphasis of Matter

Prior Period Restatement

As discussed in note 21 to the financial statements, during the year ended December 31, 2017, the general fixed asset group of accounts for the year ended December 31, 2016 has been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

Other Matters

Other Information

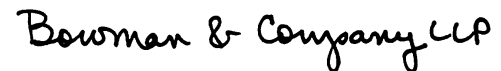
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The supplemental statements and schedules presented for the various funds, as listed in the table of contents, are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by 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 State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, and are also not a required part of the basic financial statements.

The supplemental statements and schedules presented for the various funds and the schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate 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 statements and schedules described in the previous paragraph are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2018 on our consideration of the County of Cumberland's, in the State of New Jersey, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the County of Cumberland's 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 Cumberland's internal control over financial reporting and compliance.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
August 3, 2018

**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

The Honorable Director and
Members of the County Board of Chosen Freeholders
County of Cumberland
Bridgeton, New Jersey 08302

We have audited, in accordance with the 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 as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, of the County of Cumberland, State of New Jersey, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 3, 2018. That report indicated that the County of Cumberland's financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America, but were prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Our report on the financial statements included an emphasis of matter paragraph describing the restatement of the prior period financial statements resulting from the correction of a misstatement.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Cumberland's internal 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 Cumberland's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Cumberland'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 of Cumberland'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and which are described in the accompanying *Schedule of Findings and Questioned Costs* as findings no.: 2017-001 and 2017-002.

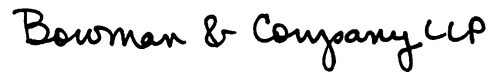
The County of Cumberland's Response to Findings

The County of Cumberland's response to the findings identified in our audit is described in the accompanying *Schedule of Findings and Questioned Costs*. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and federal and state awarding agencies and pass-through entities, in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
August 3, 2018

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
 As of December 31, 2017 and 2016

<u>Assets</u>	<u>Ref.</u>	<u>2017</u>	<u>2016</u>
Cash.....	SA-1	\$ 33,650,711.20	\$ 29,300,225.19
Cash - Change Funds.....	SA-2	340.00	240.00
Total Cash.....		33,651,051.20	29,300,465.19
Shared Service Receivable			
East Point Lighthouse.....	SA-3	108,981.85	503,324.57
Receivables with Full Reserves			
Commodity Billing Receivable - Gasoline.....	SA-4	15,718.64	24,719.66
Due Grant Fund.....	SD-3	2,232,807.97	2,097,104.60
Added and Omitted Taxes.....	SA-6	379,130.18	389,664.25
Revenue Accounts Receivable	SA-7	117,792.88	134,319.34
Due General Capital Fund.....	D		5,075.20
Total Receivables with Full Reserves.....		2,745,449.67	2,650,883.05
Total Assets.....		\$ 36,505,482.72	\$ 32,454,672.81

Liabilities, Reserves and Fund Balance

Liabilities

Appropriation Reserves.....	A-3, SA-8	\$ 6,834,526.44	\$ 8,410,139.96
Encumbrances.....	A-3, SA-8	4,424,071.66	2,079,289.33
Accounts Payable.....	SA-10	50,073.00	98,010.42
Due General Capital Fund.....	D	4,128.83	

Reserves

Reserve - Fuel Facility Charges.....	SA-9	6,785.05	3,454.07
Reserve - East Point Lighthouse.....	SA-11	12,011.56	243,014.03
Board of Health.....	SA-12	2,587,817.23	2,601,585.29
County Library.....	SA-12	297,828.55	291,832.00

Total Cash Liabilities.....		14,217,242.32	13,727,325.10
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Reserve for Accounts Receivable.....	A	2,745,449.67	2,650,883.05
Fund Balance.....	A-1	19,542,790.73	16,076,464.66

Total Liabilities, Reserves and Fund Balance.....		\$ 36,505,482.72	\$ 32,454,672.81
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The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Operations And Changes In Fund Balance - Regulatory Basis
 For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>Revenue and Other Realized Income</u>		
Fund Balance Utilized.....	\$ 5,400,000.00	\$ 5,000,000.00
Miscellaneous Revenues Anticipated		
Current Tax Levy.....	94,760,000.00	92,715,000.00
Operations.....	26,811,599.52	27,750,398.77
Federal and State Grants.....	60,701,145.64	59,809,387.64
Non Budget Revenue (MRNA).....	86,334.38	61,005.87
Unexpended Balance of Appropriation Reserves.....	6,842,093.87	4,927,602.19
Deferred Charge Emergency Appropriation		
Funded by Capital Improvement Authorization.....	139,000.00	
Canceled Grants.....	135,703.37	316,224.83
Prior Year Revenue Refund.....	(1,250.00)	(10,366.00)
Prior Year Adjustment.....	(261.30)	
Total Revenue and Realized Income.....	<u>194,874,365.48</u>	<u>190,569,253.30</u>
<u>Expenditures</u>		
Budget Appropriations		
Current Fund Salaries.....	38,948,705.00	39,211,000.00
Current Fund Other Expenses.....	59,642,602.00	61,885,523.00
Current Fund Capital & Debt.....	18,770,882.00	16,096,168.98
Federal and State Grants.....	68,521,270.64	67,569,895.64
Prior Period Expense - Accounts Payable Canceled.....	(883.20)	
Prior Period Expense - Pension.....	4,097.12	147,392.99
Total Expenditures.....	<u>185,886,673.56</u>	<u>184,909,980.61</u>
Interfunds Liquidated / (Created).....	<u>(121,365.85)</u>	<u>(307,036.50)</u>
Statutory Excess.....	8,866,326.07	5,352,236.19
Decreased by Fund Balance Utilized.....	<u>(5,400,000.00)</u>	<u>(5,000,000.00)</u>
Excess in Revenue.....	3,466,326.07	352,236.19
Fund Balance, Beginning of Year.....	<u>16,076,464.66</u>	<u>15,724,228.47</u>
Fund Balance, End of Year.....	<u>\$ 19,542,790.73</u>	<u>\$ 16,076,464.66</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue - Regulatory Basis
For the Year Ended December 31, 2017

	Anticipated		<u>Realized</u>	Excess (Deficit)
	<u>Budget</u>	NJS <u>40A:4-87</u>		
Surplus Anticipated.....	\$ 5,400,000.00	\$ -	\$ 5,400,000.00	\$ -
<u>Section A - Local Revenue</u>				
Added & Omitted Taxes.....	389,664.00		389,664.25	0.25
Interest on Investments.....	364,563.00		559,416.42	194,853.42
Overhead Reimbursement				
Health Board.....	330,000.00		330,000.00	
Federal Grants.....	32,000.00		32,693.71	693.71
State Courts.....	914,666.00		918,469.82	3,803.82
Fringe Benefits				
Grants and County Agencies.....	9,700,000.00		10,606,510.21	906,510.21
Retirees and COBRA.....	970,000.00		1,047,288.90	77,288.90
Constitutional Officers				
County Clerk - 1 (Prior Rates).....	716,000.00		959,600.75	243,600.75
County Clerk - 2 (result of 2001 fee increase)....	334,000.00		342,308.00	8,308.00
County Clerk - Priority Funding.....	49,000.00		60,062.25	11,062.25
County Clerk - Adjuster.....	33,000.00		27,294.75	(5,705.25)
Surrogate - 1 (Prior Rates).....	89,000.00		85,952.45	(3,047.55)
Surrogate - 2 (result of 2001 fee increase).....	74,000.00		70,372.99	(3,627.01)
Sheriff - 1 (Prior Rates).....	146,000.00		227,355.52	81,355.52
Sheriff - 2 (result of 2001 fee increase).....	75,000.00		124,120.22	49,120.22
Elections.....	198,000.00		197,419.83	(580.17)
Prosecutor - Discovery.....	12,000.00		12,624.65	624.65
Fire Academy.....	3,000.00		8,275.00	5,275.00
Corrections - Other than Shared Services				
E-Monitoring.....	40,000.00		46,176.96	6,176.96
Social Security Reimbursement.....	30,000.00		32,800.00	2,800.00
Bail Forfeitures.....	45,000.00		21,968.50	(23,031.50)
Housing of Gloucester Prisoners.....	2,116,500.00		2,284,256.66	167,756.66
Housing of State Prisoners.....	25,000.00		16,802.00	(8,198.00)
Public Works - Motor Vehicles Fine Fund.....	150,000.00		150,000.00	
Public Works - Street Opening Permits.....	35,000.00		39,975.80	4,975.80
First Step Clinic.....	55,000.00		55,000.00	
Veteran Cemetery.....	29,000.00		36,693.00	7,693.00

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue - Regulatory Basis
For the Year Ended December 31, 2017

	Anticipated		<u>Realized</u>	Excess <u>(Deficit)</u>
	<u>Budget</u>	NJSA <u>40A:4-87</u>		
<u>Section B - State Aid</u>				
Debt Service - College Bonds.....	\$ 2,481,483.00		\$ 2,793,857.88	\$ 312,374.88
Debt Service - TEC Bonds.....	2,625,749.00		2,625,750.00	1.00
State Salary Subsidies				
Constitutional Officers - Prosecutor.....	65,000.00		65,000.00	
Constitutional Officers - Clerk.....	10,400.00		10,400.00	
Constitutional Officers - Surrogate.....	10,400.00		10,400.00	
Constitutional Officers - Sheriff.....	10,400.00		10,400.00	
Office On Aging.....	58,000.00		58,000.00	
Mental Health Board.....	12,000.00		12,000.00	
<u>Section E - Special Items with Director's Written Approval</u>				
Improvement Authority - 5% Contribution.....	454,172.00		454,172.00	
East Point Lighthouse.....	200,000.00		200,000.00	
Debt - Contribution from Surrogate Trust Fund.....	10,000.00		10,000.00	
Debt - Reserve to Pay Bonds & Notes				
Cumberland Manor Bonds.....	154,814.00		154,814.00	
Reserve to pay Bonds and Notes.....	1,240,677.00		1,240,677.00	
Bond Ordinance canceled in 2017.....	483,026.00		483,026.00	
Sub-total.....	24,771,514.00		26,811,599.52	2,040,085.52

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue - Regulatory Basis
For the Year Ended December 31, 2017

	Anticipated		<u>Realized</u>	Excess (Deficit)
	<u>Budget</u>	NJSA <u>40A:4-87</u>		
<u>Section D - Public & Private Revenue</u>				
<u>with Offsetting Appropriations:</u>				
Social Service Programs				
Supplemental Security Income.....	\$ 500,526.00		\$ 388,726.00	\$ (111,800.00)
Supplemental Security Income.....	1,501,578.00		1,501,578.00	
Temporary Assistance for Needy Families....	3,839,732.00		3,839,732.00	
General Assistance.....	14,858,406.00		14,858,406.00	
Miscellaneous Social Services Revenue.....	1,282,938.00		1,282,938.00	
Social Services Surplus.....	997,360.00		997,360.00	
Total Grants Appropriated -				
Federal and State Grants.....	9,929,338.00	\$ 27,903,067.64	37,832,405.64	
<hr/>				
Sub-total.....	32,909,878.00	27,903,067.64	60,701,145.64	(111,800.00)
<hr/>				
Current Fund Total Miscellaneous.....	57,681,392.00	27,903,067.64	87,512,745.16	1,928,285.52
<hr/>				
County Purpose Tax.....	94,760,000.00		94,760,000.00	
Non-Budget Revenue.....			86,334.38	
<hr/>				
Total General Revenues.....	\$ 157,841,392.00	\$ 27,903,067.64	\$ 187,759,079.54	\$ 1,928,285.52
<hr/>				
			Federal & State Grants.....	\$ 37,832,405.64
			Social Service Programs.....	22,480,014.00
			East Point Lighthouse.....	200,000.00
			Interest Earned on Capital Investment.....	23,119.53
			Cash.....	26,977,205.99
			Total Miscellaneous Revenue.....	<u>\$ 87,512,745.16</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenue - Regulatory Basis
 For the Year Ended December 31, 2017

Schedule of Non-Budget Revenue

Miscellaneous.....	\$ 1,134.53
Employee ID Replacement Fee.....	175.00
Rent - South Jersey Drug Treatment.....	3,600.00
Auction Proceeds.....	46,340.83
Prior Year Refunds.....	2,573.78
Photocopies (OPRA).....	9.26
Billboard Lease.....	567.00
Election Board - Printing Voter Labels.....	258.08
Construction Board of Appeals.....	100.00
Prosecutor.....	44.33
Corrections	
Inmate Medical Co-Pay.....	28,334.22
Vending Machines.....	872.77
Copy And Notary Charges.....	1,121.83
Inmate Transaction Fee.....	1,202.75
	86,334.38
Total.....	\$ 86,334.38

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2017

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Operating Expenses - Salaries</u>					
General Government					
Freeholders.....	\$ 145,000.00	\$ 145,000.00	\$ 141,253.50		\$ 3,746.50
County Clerk.....	516,000.00	516,000.00	469,394.91		46,605.09
Administration & Finance.....	1,472,000.00	1,472,000.00	1,432,809.49		39,190.51
Technology.....	327,000.00	327,000.00	317,554.84		9,445.16
Board of Taxation.....	172,000.00	172,000.00	172,000.00		
Board of Elections.....	392,000.00	392,000.00	275,508.44		116,491.56
Legal.....	196,000.00	196,000.00	170,707.86		25,292.14
Adjuster.....	144,000.00	144,000.00	134,447.43		9,552.57
Buildings & Grounds.....	1,812,000.00	1,812,000.00	1,634,750.68		177,249.32
Fringe Benefits & Payroll Taxes					
Terminal Leave - Sick & Vacation.....	50,000.00	50,000.00	50,000.00		
Salary Adjustments.....	25,000.00	15,150.00			15,150.00
Land Use Administration - Planning.....	604,000.00	604,000.00	567,356.92		36,643.08
Judiciary and Corrections					
Surrogate.....	375,000.00	375,000.00	325,408.74		49,591.26
Sheriff.....	4,266,000.00	4,266,000.00	4,125,833.93		140,166.07
Prosecutor.....	8,273,000.00	8,273,000.00	7,617,335.25		655,664.75
Juvenile Detention.....	276,000.00	276,000.00	190,905.60		85,094.40
County Jail.....	13,899,000.00	13,899,000.00	13,116,630.36		782,369.64
Public Safety					
Weights & Measures.....	125,000.00	129,500.00	125,250.71		4,249.29
Emergency Communications (911).....	1,505,000.00	1,505,000.00	1,409,588.89		95,411.11
Emergency Management.....	199,000.00	199,000.00	171,029.76		27,970.24
Fire Academy.....	75,000.00	75,000.00	52,423.00		22,577.00

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2017

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Operating Expenses - Salaries (Cont'd)</u>					
Public Works					
Roads & Bridges.....	\$ 1,834,000.00	\$ 1,834,000.00	\$ 1,636,388.28		\$ 197,611.72
Traffic Engineer.....	142,000.00	142,000.00	131,672.25		10,327.75
Engineering.....	517,000.00	519,000.00	503,707.56		15,292.44
Mosquito Control.....	477,000.00	477,000.00	442,505.98		34,494.02
Health & Human/Social Services					
Aging & Disabled.....	305,000.00	305,000.00	175,836.33		129,163.67
Drug & Alcohol Treatment.....	157,000.00	157,000.00	118,758.43		38,241.57
Veterans Affairs.....	101,000.00	104,755.00	102,262.94		2,492.06
Recreation, Culture, Heritage & Education					
Recreation.....	44,000.00	45,000.00	43,897.05		1,102.95
Rutgers Agriculture Extension.....	378,000.00	378,000.00	366,577.17		11,422.83
County School Superintendent.....	142,000.00	144,300.00	141,483.02		2,816.98
<hr/>					
Sub-Total Operations - Salaries.....	38,945,000.00	38,948,705.00	36,163,279.32		2,785,425.68
<hr/>					
<u>Operating Expenses - Other</u>					
General Government					
Freeholders.....	83,000.00	83,000.00	58,698.02	\$ 2,219.68	22,082.30
County Clerk.....	71,915.00	71,915.00	43,843.78	8,065.44	20,005.78
Administration & Finance.....	360,000.00	360,000.00	316,594.72	26,398.98	17,006.30
Technology.....	205,000.00	220,000.00	84,135.24	123,361.55	12,503.21

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2017

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Operating Expenses - Other (Cont'd)</u>					
General Government (Cont'd)					
Auditor.....	\$ 120,000.00	\$ 120,000.00			\$ 120,000.00
Election Expenses.....	575,000.00	575,000.00	\$ 373,282.61	\$ 168,396.36	33,321.03
Board of Taxation.....	12,450.00	12,450.00	9,215.30	118.60	3,116.10
Board of Elections.....	20,150.00	20,150.00	12,729.37	1,894.59	5,526.04
Legal.....	160,000.00	160,000.00	23,277.95	16,863.61	119,858.44
Adjuster.....	147,000.00	147,000.00	22,326.40	3,853.79	120,819.81
Central Expenses - Facilities					
Other Insurance.....	2,000,000.00	2,000,000.00	2,000,000.00		
Buildings & Grounds.....	718,000.00	718,000.00	556,839.01	84,828.82	76,332.17
Switchboard.....	575,000.00	575,000.00	463,967.91	50,169.61	60,862.48
Postage.....	105,000.00	105,000.00	97,794.69	1,005.80	6,199.51
Utilities - Heat, Electric, Water, etc.....	1,900,000.00	1,900,000.00	1,301,222.59	157,000.13	441,777.28
Gasoline.....	350,000.00	350,000.00	239,264.89	480.00	110,255.11
Fringe Benefits & Payroll Taxes					
Workers Compensation.....	1,200,000.00	1,200,000.00	1,200,000.00		
Employee Health Insurance.....	13,630,000.00	13,545,000.00	11,456,631.52	150,627.06	1,937,741.42
Retiree Health Insurance.....	3,600,000.00	3,630,000.00	3,624,918.43		5,081.57
Employee Insurance Waivers.....	300,000.00	340,000.00	323,331.17		16,668.83
Education Fund, Tuition Reimburse.....	100,000.00	100,000.00	32,481.15		67,518.85
Pension - DCRP.....	40,000.00	40,000.00	35,331.98		4,668.02
Pension - Public Employees.....	4,988,700.00	4,988,700.00	4,988,700.00		
Pension - Police & Fire.....	3,391,991.00	3,391,991.00	3,391,991.00		
Social Security.....	4,530,000.00	4,530,000.00	4,212,367.80		317,632.20
NJ Unemployment.....	470,000.00	470,000.00	453,046.56		16,953.44

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2017

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Operating Expenses - Other (Cont'd)</u>					
Land Use Administration					
Planning.....	\$ 110,000.00	\$ 110,000.00	\$ 84,334.59	\$ 11,698.68	\$ 13,966.73
Agriculture Development.....	20,000.00	20,000.00			20,000.00
Soil Conservation.....	15,000.00	15,000.00			15,000.00
Board of Construction Appeals.....	20,000.00	20,000.00	5,195.10	42.40	14,762.50
Judiciary and Corrections					
Surrogate.....	23,000.00	23,000.00	10,355.03	1,788.35	10,856.62
Sheriff.....	355,250.00	355,250.00	264,146.40	57,093.93	34,009.67
Medical Examiner.....	925,000.00	925,000.00	727,204.73	196,382.27	1,413.00
Prosecutor.....	509,600.00	509,600.00	393,620.80	106,307.25	9,671.95
Juvenile Detention - Shared Service.....	1,380,000.00	1,380,000.00	1,104,582.76	72,231.37	203,185.87
Juvenile Detention.....	23,294.00	23,294.00	12,781.99	1,557.53	8,954.48
County Jail - Corrections.....	4,390,546.00	4,390,546.00	3,697,427.91	681,070.71	12,047.38
Public Safety					
Weights & Measures.....	4,725.00	4,725.00	2,731.25	1,993.75	
Emergency Communications (911).....	139,875.00	139,875.00	109,572.98	22,575.24	7,726.78
Emergency Management.....	19,425.00	19,425.00	17,219.17	1,973.18	232.65
Fire Academy.....	29,100.00	29,100.00	9,912.78	18,958.25	228.97
Volunteer Fire Police.....	11,000.00	11,000.00	11,000.00		
Public Works					
Roads & Bridges.....	586,950.00	586,950.00	406,037.16	180,089.89	822.95
Traffic Engineer.....	118,600.00	118,600.00	6,394.67	105,092.04	7,113.29
Engineering.....	54,400.00	54,400.00	39,726.03	11,110.95	3,563.02
Mosquito Control.....	70,000.00	70,000.00	59,289.96	10,418.09	291.95
Lighting of Streets & Bridges.....	55,000.00	55,000.00	38,464.43	698.54	15,837.03

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2017

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Operating Expenses - Other (Cont'd)</u>					
Health & Human/Social Services					
Aging & Disabled.....	\$ 35,000.00	\$ 35,000.00	\$ 10,973.62	\$ 2,953.82	\$ 21,072.56
Drug & Alcohol Treatment.....	31,655.00	31,655.00	21,644.89	6,148.36	3,861.75
Mental Health Board.....	7,400.00	7,400.00	2,397.41	270.12	4,732.47
First Step Clinic.....	20,000.00	20,000.00	7,747.84		12,252.16
Social Service Agency Contributions.....	295,725.00	295,725.00	267,372.00	28,315.00	38.00
Veterans Affairs.....	40,000.00	36,295.00	21,328.86	11,285.11	3,681.03
Recreation, Culture, Heritage & Education					
Recreation.....	44,500.00	44,500.00	36,658.47	5,721.04	2,120.49
County Library.....	1,000,000.00	1,000,000.00	1,000,000.00		
County College.....	6,402,660.00	6,402,660.00	6,402,660.00		
Out of County College Tuition.....	50,000.00	50,000.00	13,533.71		36,466.29
Rutgers Agriculture Extension.....	98,500.00	98,500.00	42,130.75	47,081.60	9,287.65
Vocational & Technical High School.....	2,390,000.00	2,390,000.00	2,390,000.00		
County School Superintendent.....	30,225.00	30,225.00	20,525.96	1,744.95	7,954.09
Special Services School District.....	200,000.00	200,000.00	200,000.00		
Unclassified					
Contingency.....	50,000.00	50,000.00	12,238.19	18,620.72	19,141.09
Matching Funds for Grants.....	65,503.00	6,671.00			6,671.00
Purchase of Vehicles.....	430,000.00	430,000.00	142,111.05	286,564.50	1,324.45
Sub-Total Operations - Other Expenses.....	59,705,139.00	59,642,602.00	52,913,312.58	2,685,071.66	4,044,217.76

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2017

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Public and Private Programs</u>					
State Assumed Social Service Programs					
State Institutions, Mental Diseases.....	\$ 862,775.00	\$ 862,775.00	\$ 857,892.00		\$ 4,883.00
Social Service Programs					
Social Service Board, County Share.....	5,434,316.00	5,434,316.00	5,434,316.00		
Social Service Board, NJ Share.....	17,138,704.00	17,138,704.00	17,138,704.00		
SSI - County.....	500,526.00	500,526.00	500,526.00		
SSI - Division of Social Services.....	1,501,578.00	1,501,578.00	1,501,578.00		
TANF - County.....	132,905.00	132,905.00	132,905.00		
TANF - Division of Social Services.....	3,839,732.00	3,839,732.00	3,839,732.00		
Federal and State Grants (NJSA 40A:4-87 \$27,903,067.64+).....	9,929,338.00	37,832,405.64	37,832,405.64		
Matching Funds for Grants.....	1,219,497.00	1,278,329.00	1,278,329.00		
Sub-Total Operations -					
Public and Private Programs.....	40,559,371.00	68,521,270.64	68,516,387.64		4,883.00
Total Operations.....	139,209,510.00	167,112,577.64	157,592,979.54	\$ 2,685,071.66	6,834,526.44

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2017

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Capital, Debt and Other Charges</u>					
Capital Improvement Fund.....	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00		
East Point Lighthouse Restoration.....	200,000.00	200,000.00	200,000.00		
County Clerk Office Building.....	1,600,000.00	1,600,000.00		\$ 1,600,000.00	
Jail - Body Scanner (NJSA 40A:4-46 \$139,000.00+).....		139,000.00		139,000.00	
Unfunded Deferred Charge.....	15,000.00	15,000.00	15,000.00		
Bond Principal - College Bonds (County).....	1,965,000.00	1,965,000.00	1,965,000.00		
Bond Principal - College Bonds (NJ).....	2,060,000.00	2,060,000.00	2,060,000.00		
Bond Principal - TEC Bonds.....	1,745,000.00	1,745,000.00	1,745,000.00		
Bond Principal - Other Bonds.....	5,185,000.00	5,185,000.00	5,185,000.00		
Green Acres Loans.....	101,499.00	101,499.00	101,499.00		
Interest on Bonds - College Bonds (County).....	486,683.00	486,683.00	486,683.00		
Interest on Bonds - College Bonds (NJ).....	421,483.00	421,483.00	421,483.00		
Interest on Bonds - TEC Bonds.....	2,700,156.00	2,700,156.00	2,700,156.00		
Interest on Bonds - Other Bonds.....	1,521,661.00	1,521,661.00	1,521,661.00		
Interest on Notes.....	230,400.00	230,400.00	230,400.00		
Total Capital, Debt and Other Charges.....	18,631,882.00	18,770,882.00	17,031,882.00	1,739,000.00	
Total Appropriations.....	\$ 157,841,392.00	\$ 185,883,459.64	\$ 174,624,861.54	\$ 4,424,071.66	\$ 6,834,526.44

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2017

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
Total Appropriations Brought Forward.....	\$ 157,841,392.00	\$ 185,883,459.64	\$ 174,624,861.54	\$ 4,424,071.66	\$ 6,834,526.44
Original Budget		\$ 157,841,392.00			
Amended by NJS A 40A:4-87.....		27,903,067.64			
Amended by Emergency Appropriation.....		<u>139,000.00</u>			
Total Budget Adjustments.....		<u>\$ 185,883,459.64</u>			
Cash Disbursed			\$ 114,469,555.89		
Commodity Billing Receivable - Gasoline.....			(357,113.99)		
Transfer to Reserve, East Point Lighthouse.....			200,000.00		
Federal and State Grants Appropriated.....			37,832,405.64		
Social Service Programs.....			<u>22,480,014.00</u>		
Total.....			<u>\$ 174,624,861.54</u>		

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
TRUST FUNDS

Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
As of December 31, 2017 and 2016

	<u>Ref.</u>	<u>2017</u>	<u>2016</u>
<u>Assets</u>			
Trust Fund - Other:			
Cash.....	SB-1	\$ 8,086,762.34	\$ 6,465,356.06
Trust Fund - County Farmland and Open Space Preservation:			
Cash.....	SB-1	283,663.31	544,345.13
Due NJ DEP - Green Acres.....	B-2	300,000.00	
Trust Fund - Audio-Visual Aid:			
Cash.....	SB-1	21,275.34	21,275.34
		<u>\$ 8,691,700.99</u>	<u>\$ 7,030,976.53</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Trust Fund - Other:			
Miscellaneous Trust Reserves:			
Finance:			
Terminal Leave, Accumulated Sick Time.....	SB-3	\$ 1,212,130.55	\$ 1,252,831.58
Insurance - Property and Equipment.....	SB-3	437,011.20	395,267.89
Insurance - Liability.....	SB-3	482,234.40	155,467.44
Insurance - Workers Compensation.....	SB-3	556,639.74	344,180.10
Tax Board - Appeals.....	SB-3	119,693.75	114,078.82
Surrogate.....	SB-3	63,373.45	65,039.78
Planning:			
Performance Guarantees.....	SB-3	316,594.02	316,594.02
Sub-division Site Inspection Escrow.....	SB-3	37,935.29	25,196.29
Donations - Cultural and Heritage.....	SB-3	15,873.88	29,277.47
Weights and Measures Fund.....	SB-3	88,043.83	84,622.84
911 Emergency Communications - Donations.....	SB-3	6,414.92	6,414.92
Sheriff:			
Sheriff.....	SB-3	16,605.00	10,228.56
Law Enforcement Trust / Forfeited Funds.....	SB-3	83,419.12	3,013.51

(Continued)

COUNTY OF CUMBERLAND
TRUST FUNDS

Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
As of December 31, 2017 and 2016

	<u>Ref.</u>	<u>2017</u>	<u>2016</u>
<u>Liabilities, Reserves and Fund Balance (Cont'd)</u>			
Trust Fund - Other (Cont'd):			
Miscellaneous Trust Reserves (Cont'd):			
Sheriff (Cont'd):			
Attorney Identification Card Program.....	SB-3	\$ 1,344.75	\$ 1,503.00
Donations - K-9.....	SB-3	5,749.01	5,334.94
Donations - Community Programs.....	SB-3	26,664.46	20,134.21
Corrections - County Jail:			
Commissions, Commissary and Telephone.....	SB-3	232,133.53	228,429.72
Last Chance Program.....	SB-3	4,175.50	4,175.50
Public Works - Motor Vehicle Fines.....	SB-3	1,279,713.13	580,885.31
Aging and Disabled:			
Homeless.....	SB-3	85,351.00	34,756.00
Older Americans Act.....	SB-3	788,513.97	715,981.97
Drug and Alcohol - First Step Program.....	SB-3		
Veterans Cemetery - Donations.....	SB-3	1,625.00	1,625.00
Employment Training - Transportation.....	SB-3	147,283.79	138,438.15
Library - Donations.....	SB-3	3,778.94	3,763.94
Prosecutor's Law Enforcement.....	SB-4	968,422.41	781,404.38
County Clerk.....	SB-5	535,891.55	594,718.45
Payroll Withholding Liabilities			
Reserve Balances.....	SB-2	23,460.13	23,687.29
Encumbrances.....	SB-2	546,686.02	528,304.98
Trust Fund - County Farmland and Open Space Preservation:			
Farmland and Open Space Preservation.....	SB-6	283,663.31	544,345.13
Loan Payable - Trust for Public Land.....	B-1	300,000.00	
Trust Fund - Audio-Visual Aid:			
Schools, Audio Visual Aids			
Fund Balance.....	B	21,275.34	21,275.34
		<u>\$ 8,691,700.99</u>	<u>\$ 7,030,976.53</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
 TRUST FUND - COUNTY FARMLAND AND OPEN SPACE PRESERVATION
 Statement of Revenues - Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Revenue</u>			Excess or <u>Deficit</u>
	<u>Anticipated Budget</u>	<u>Budget After Modifications</u>	<u>Realized</u>	
Amount to be Raised by Taxation.....	\$ 873,749.00	\$ 873,749.00	\$ 873,749.00	
Added & Omitted Taxes.....		3,863.86	3,863.86	
State Grants.....		955,255.46	955,255.46	
Municipal Share.....		24,852.45	24,852.45	
Reserved Balance.....	544,345.13	544,345.13	544,345.13	
Total - All Trust Funds.....	\$ 1,418,094.13	\$ 2,402,065.90	\$ 2,402,065.90	\$ -
			Cash Receipts.....	\$ 1,557,720.77
			Due NJ DEP - Green Acres.....	300,000.00
			Reserved Funds.....	544,345.13
				<u><u>\$ 2,402,065.90</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
 TRUST FUND - COUNTY FARMLAND AND OPEN SPACE PRESERVATION
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Appropriation</u>			Balance <u>Canceled</u>
	<u>Anticipated Budget</u>	<u>Budget After Modifications</u>	<u>Paid or Charged</u>	
Acquisition of Farmland.....	\$ 1,418,094.13	\$ 2,402,065.90	\$ 2,118,402.59	\$ 283,663.31
			Cash Disbursed.....	\$ 1,818,402.59
			Loan Payable -	
			Trust for Public Land.....	300,000.00
				<u><u>\$ 2,118,402.59</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND

Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
As of December 31, 2017 and 2016

	<u>Ref.</u>	<u>2017</u>	<u>2016</u>
<u>Assets</u>			
Cash.....	SC-1	\$ 16,044,828.86	\$ 24,135,811.22
Due Current Fund (Vo-TEC HS Interest).....	A	4,128.83	
Deferred Charges to Future Taxation			
Funded.....	SC-3	121,664,243.80	130,115,117.39
Unfunded.....	SC-4	20,217,295.72	14,262,500.00
Total.....		<u>\$ 157,930,497.21</u>	<u>\$ 168,513,428.61</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Due Current Fund (Vo-TEC HS Interest).....	A		\$ 5,075.20
Outstanding Debt:			
Bond Anticipation Notes Payable.....	SC-5	\$ 17,600,000.00	11,520,000.00
Serial Bonds Payable.....	SC-6	60,990,000.00	67,600,000.00
Green Acres Loan Payable.....	SC-7	209,243.80	305,117.39
Obligations under Capital Loan Agreement....	SC-8	60,465,000.00	62,210,000.00
Improvement Authorizations:			
Funded.....	SC-9	4,776,058.28	10,985,334.06
Unfunded.....	SC-9	8,178,721.91	7,237,614.45
Reserve for Encumbrances.....	SC-10	3,888,940.90	6,534,518.13
Capital Improvement Fund.....	SC-11	200,622.35	120,622.35
Reserve to Retire Debt.....	SC-12	1,022,253.83	1,240,676.89
Reserve to Retire Debt, Manor.....	SC-13	599,656.14	754,470.14
Total.....		<u>\$ 157,930,497.21</u>	<u>\$ 168,513,428.61</u>
Bonds & Notes Authorized not Issued.....	SC-14	<u>\$ 2,617,295.72</u>	<u>\$ 2,742,500.00</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
As of December 31, 2017 and 2016

	<u>Ref.</u>	<u>2017</u>	<u>2016</u>
<u>Assets</u>			
Cash.....	SD-1	\$ 2,187,544.22	\$ 2,166,693.89
Cash - Division of Social Services.....	SD-2	7,928,118.67	6,481,414.34
Grant Billings Receivable.....	SD-3	382,259.09	651,195.68
Grant Awards Receivable.....	SD-3	34,652,972.13	23,982,186.99
		<hr/>	<hr/>
Total Assets.....		\$ 45,150,894.11	\$ 33,281,490.90
		<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities, Reserves and Fund Balance</u>			
Due Current Fund.....	SD-4	\$ 2,232,807.97	\$ 2,097,104.60
Unappropriated Reserves.....	SD-5	155,169.16	366,412.94
Appropriated Reserves			
Other Grant Programs.....	SD-6	27,712,199.09	12,361,415.54
Encumbrances.....	SD-6	7,122,599.22	11,975,143.48
Division of Social Services:			
Due State of New Jersey -			
Temporary Assistance to Needy Families (TANF).....	SD-7	10,480.63	11,516.14
Child Support.....	SD-7	7,497.67	12,116.26
Accounts Payable.....	D-2	228,418.22	757,577.66
Payroll Liabilities.....	SD-2	87,118.76	87,118.76
Advance Payable - Reach.....	D-2	55,000.00	55,000.00
Unemployment Trust Fund.....	SD-2	461,812.51	468,082.87
Appropriated Grant Reserves.....	SD-7	2,641,163.66	1,677,062.66
Reserve for Clearing Fund.....	SD-8	346,141.06	262,560.23
Reserve for Child Support and Paternity Fund.....	SD-9	98,155.06	143,510.81
Restricted Reach Account.....	SD-10	(197.56)	(5,948.00)
Restricted Fund Balance.....	D-2	3,992,528.66	3,012,816.95
		<hr/>	<hr/>
Total Liabilities.....		\$ 45,150,894.11	\$ 33,281,490.90
		<hr/> <hr/>	<hr/> <hr/>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statements Of Operations And Changes In Fund Balance - Regulatory Basis
For the Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>Revenue and Other Realized Income</u>		
Grant Awards Realized		
Original Budget.....	\$ 9,929,338.00	\$ 6,581,510.00
Amendments.....	27,903,067.64	14,959,201.64
Total Grant Awards Realized.....	<u>37,832,405.64</u>	<u>21,540,711.64</u>
<u>Expenditures</u>		
Grant Awards Appropriated		
Original Budget.....	9,929,338.00	6,581,510.00
Amendments.....	27,903,067.64	14,959,201.64
Local Matching Share Appropriated		
Original Budget.....	1,219,497.00	1,119,621.00
Amendments.....	58,832.00	70,757.00
Total Grant Awards Appropriated with Match.....	<u>39,110,734.64</u>	<u>22,731,089.64</u>
Deficit.....	(1,278,329.00)	(1,190,378.00)
Received from Current Fund Appropriation.....	<u>1,278,329.00</u>	<u>1,190,378.00</u>
Excess (Deficit) in Revenue.....	-	-
Fund Balance, Beginning of Year.....		
Fund Balance, End of Year.....	<u>\$ -</u>	<u>\$ -</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statements Of Operations And Changes In Fund Balance - Division of Social Services- Regulatory Basis
 For the Year Ended December 31, 2017

	<u>Budget</u>	<u>Transfers</u>	<u>Actual</u>	<u>Difference</u>
<u>Anticipated Revenue</u>				
Surplus Anticipated.....	\$ 997,360.00		\$ 997,360.00	
County Appropriation.....	5,434,316.00		5,434,316.00	
State & Federal Allocation.....	14,858,406.00		15,420,888.00	\$ 562,482.00
Heating/Energy Assistance.....	14,561.00		14,561.00	
IVES Incentives.....	77,558.00		4,081.99	(73,476.01)
Food Stamps.....	318,478.00		94,482.55	(223,995.45)
Medicaid.....	125,052.00		433,502.00	308,450.00
Medically Needed Program.....	21,000.00			(21,000.00)
Medical Outstationing.....	299,672.00		250,000.00	(49,672.00)
Child Support Program.....	425,575.00		765,701.85	340,126.85
Interest Earned.....	342.00		4,279.74	3,937.74
TOP Refunds.....	700.00			(700.00)
Total Revenue.....	22,573,020.00	-	23,419,173.13	846,153.13
<u>Appropriations</u>				
Salaries.....	12,500,000.00		12,042,122.20	457,877.80
Consulting Services.....	151,200.00		114,579.39	36,620.61
Employee Benefits.....	7,661,000.00		7,387,243.96	273,756.04
Travel.....	29,000.00		14,678.08	14,321.92
Office Expense.....	415,000.00		315,228.33	99,771.67
Equipment.....	19,000.00		9,874.55	9,125.45
Facilities.....	1,166,622.00	\$ (11,000.00)	1,056,175.33	99,446.67
Development.....	53,100.00	11,000.00	61,209.00	2,891.00
Miscellaneous Matchable.....	45,700.00		13,459.77	32,240.23
Food Stamps.....	700.00			700.00
Audit.....	45,000.00		45,000.00	
Child Support Program.....	56,000.00		35,529.72	20,470.28
Technology.....	160,000.00		80,197.21	79,802.79
Miscellaneous Not Matchable.....	270,698.00		266,803.88	3,894.12
Total Appropriations.....	22,573,020.00		21,442,101.42	1,130,918.58
Results of Operations.....	-	-	1,977,071.71	1,977,071.71
Less Surplus Utilized.....	(997,360.00)		(997,360.00)	
Actual Operations.....	(997,360.00)	-	979,711.71	1,977,071.71
Balance December 31, 2016.....	3,012,816.95		3,012,816.95	
Balance December 31, 2017.....	\$ 2,015,456.95	\$ -	\$ 3,992,528.66	\$ 1,977,071.71
Cash Disbursed.....			\$ 21,213,683.20	
Accounts Payable.....			228,418.22	
Total Expended.....			\$ 21,442,101.42	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
GENERAL FIXED ASSETS ACCOUNT GROUP
Statement of Changes in General Fixed Assets - Regulatory Basis
For the Year Ended December 31, 2017

	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Prior Period</u> <u>Adjustment</u>	<u>(Restated)</u> <u>Balance</u> <u>Dec. 31, 2016</u>	<u>2017</u> <u>Additions</u>	<u>2017</u> <u>Deletions</u>	<u>2017</u> <u>Transfers</u>	<u>Balance</u> <u>Dec. 31, 2017</u>
General Fixed Assets:							
Building	\$ 52,318,461.17		\$ 52,318,461.17	\$ 465,019.15		\$ 4,393,726.40	\$ 57,177,206.72
Land	2,976,255.22		2,976,255.22				2,976,255.22
Equipment	7,197,188.21		7,197,188.21	614,095.86			7,811,284.07
Vehicle (Truck/Heavy Equipment)	9,952,995.01		9,952,995.01	920,874.98	\$ 380,576.70		10,493,293.29
Computers	2,130,447.33		2,130,447.33	378,274.33			2,508,721.66
Vehicles	4,379,792.55	\$ (1,891,976.10)	2,487,816.45	481,720.90	307,727.25		2,661,810.10
Work In Progress	4,393,726.40		4,393,726.40			(4,393,726.40)	-
Total General Fixed Assets	\$ 83,348,865.89	\$ (1,891,976.10)	\$ 81,456,889.79	\$ 2,859,985.22	\$ 688,303.95	\$ -	\$ 83,628,571.06

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF CUMBERLAND
Notes to Financial Statements
For the Year Ended December 31, 2017

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Financial Reporting Entity - The County of Cumberland, New Jersey (the "County"), formerly part of Salem County, New Jersey was established in 1748. The County, approximately 500 square miles in area, is in the southwestern corner of the State of New Jersey and has over 40 miles of Delaware Bay coastline. The Counties of Salem, Gloucester, Atlantic and Cape May border the County on, respectively, the northwest, north, northeast and southeast, with the Delaware Bay forming the southern border of the County. The population of the County, according to the 2010 census, was 156,898.

The County operates under the freeholder form of government. The Board of Chosen Freeholders of the County (the "Board") consists of seven Freeholder members elected at-large for three-year terms on a staggered basis. Each year, the Board elects one of the Freeholders to serve as Freeholder Director. The Freeholder Director appoints Freeholders to be in charge of various committees. The Board, operating through the committee system, is charged with both executive and legislative responsibilities for: (i) formulating policies; (ii) developing new programs; (iii) appointing members of the various County commissions, authorities and boards; (iv) approving the County's operating and capital budgets; and (v) appropriating the funds required to maintain County services.

The County Administrator, appointed by the Board, oversees the daily governmental operations of the County. Each major department is headed by an administrator who acts as liaison to the Freeholder overseeing such department's operations. Financial matters are under the supervision of the County's Chief Financial Officer, who is appointed by the Board.

Component Units - The financial statements of the component units of the County are not presented in accordance with Governmental Accounting Standards Board (GASB) Statements No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34*, and GASB Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*. If the provisions of the aforementioned GASB Statements had been complied with, the financial statements of the following component units would have been either blended or discretely presented with the financial statements of the County, the primary government:

Cumberland County Board of Health
309 Buck Street
Millville, New Jersey 08332

Cumberland County Library
800 East Commerce Street
Bridgeton, New Jersey 08302

Cumberland County College
College Drive
P.O. Box 517
Vineland, New Jersey 08360

Cumberland County Improvement Authority
2 North High Street
Millville, New Jersey 08332

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Component Units (Cont'd)**

Cumberland County Technical Education Center
3400 College Drive
Vineland, New Jersey 08360

Cumberland County Insurance Commission
164 West Broad Street
Bridgeton, New Jersey 08302

Annual financial reports may be inspected directly at the offices of these component units during regular business hours.

Measurement Focus, Basis of Accounting and Financial Statement Presentation - The financial statements of the County contain all funds and account groups in accordance with the *Requirements of Audit* (the "*Requirements*") as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. The principles and practices established by the *Requirements* 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. Generally, the financial statements are presented using the flow of current financial resources measurement focus and modified accrual basis of accounting with minor exceptions as mandated by these *Requirements*. In addition, the prescribed accounting principles previously referred to differ in certain respects from accounting principles generally accepted in the United States of America applicable to local government units. The more significant differences are explained in this note.

In accordance with the *Requirements*, the County accounts for its financial transactions through the use of separate funds and an account group which are described as follows:

Current Fund - The current fund accounts for resources and expenditures for governmental operations of a general nature, including federal and state grant funds.

Trust Funds - The various trust funds account for receipts, custodianship, and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - The general capital fund accounts for receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the current fund.

Federal, State and Other Grant Fund - The federal, state, and other grant fund accounts for resources and expenditures restricted by various outside agencies.

General Fixed Asset Group of Accounts - The general fixed asset group of accounts is utilized to account for property, land, buildings, and equipment that have been acquired by other governmental funds.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Budgets and Budgetary Accounting - The County must adopt an annual budget for its current fund and its county farmland and open space preservation fund in accordance with N.J.S.A. 40A:4 et seq. N.J.S.A. 40A:4-5 requires the governing body to introduce and approve the annual county budget no later than January 26 each year. At introduction, the governing body shall fix the time and place for a public hearing on the budget and must advertise the time and place at least ten days prior to the hearing in a newspaper published and circulating in the county. The public hearing must not be held less than twenty-eight days after the date the budget was introduced. After the hearing has been held, the governing body may, by majority vote, adopt the budget or may amend the budget in accordance with N.J.S.A. 40A:4-9. Amendments to adopted budgets, if any, are detailed in the statements of revenues and expenditures.

An extension of the statutory dates for introduction, approval, and adoption of the county budget may be granted by the Director of the Division of Local Government Services, with the permission of the Local Finance Board.

Budgets are adopted on the same basis of accounting utilized for the preparation of the County's financial statements.

Cash, Cash Equivalents and Investments - Cash and cash equivalents include petty cash, change funds and cash on deposit with public depositories. All certificates of deposit are recorded as cash regardless of the date of maturity. Investments are stated at cost; therefore, unrealized gains or losses on investments have not been recorded.

New Jersey governmental units are required by N.J.S.A. 40A:5-14 to deposit public funds in a bank or trust company having its place of business in the State of New Jersey and organized under the laws of the United States or of the State of New Jersey or in the New Jersey Cash Management Fund. N.J.S.A. 40A:5-15.1 provides a list of investments which may be purchased by New Jersey governmental units. In addition, other State statutes permit investments in obligations issued by local authorities and other state agencies.

N.J.S.A. 17:9-41 et seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Governmental Unit Deposit Protection Act ("GUDPA"), a multiple financial institutional collateral pool, which was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. Public depositories include State or federally chartered banks, savings banks or associations located in or having a branch office in the State of New Jersey, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the amount of their deposits to the governmental units.

The cash management plan adopted by the County requires it to deposit funds in public depositories protected from loss under the provisions of the Act.

Interfunds - Interfund receivables and payables that arise from transactions between funds are recorded by all funds affected by such transactions in the period in which the transaction is executed. 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.

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 statements of assets, liabilities, reserves and fund balance.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

General Fixed Assets - Accounting for governmental fixed assets, as required by N.J.A.C. 5:30-5.6, differs in certain respects from accounting principles generally accepted in the United States of America. In accordance with the regulations, all local units, including municipalities, must maintain a general fixed assets reporting system that establishes and maintains a physical inventory of nonexpendable, tangible property as defined and limited by the U.S. Office of Management and *Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Part 200, §200.12), except that the useful life of such property is at least five years. The County has adopted a capitalization threshold of \$5,000.00, the maximum amount allowed by the Circular. Generally, assets are valued at historical cost; however, assets acquired prior to December 31, 1985 are valued at actual historical cost or estimated historical cost. No depreciation of general fixed assets is recorded. Donated general fixed assets are recorded at acquisition value as of the date of the transaction. Interest costs relative to the acquisition of general fixed assets are recorded as expenditures when paid. Public domain ("infrastructure") general fixed assets consisting of certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized. Expenditures for construction in progress are recorded in the capital funds until such time as the construction is completed and put into operation. The County is required to maintain a subsidiary ledger detailing fixed assets records to control additions, retirements, and transfers of fixed assets. In addition, a statement of general fixed asset group of accounts, reflecting the activity for the year, must be included in the County's basic financial statements.

The regulations require that general fixed assets, whether constructed or acquired through purchase, grant or gift be included in the aforementioned inventory. In addition, property management standards must be maintained that include accurate records indicating asset description, source, ownership, acquisition cost and date, the percentage of Federal participation (if any), and the location, use, and condition of the asset. Periodically, physical inventories must be taken and reconciled with these records. Lastly, all fixed assets must be adequately controlled to safeguard against loss, damage, or theft.

Deferred Charges - The recognition of certain expenditures is deferred to future periods. These expenditures, or deferred charges, are generally overexpenditures of legally adopted budget appropriations or emergency appropriations made in accordance with N.J.S.A. 40A:4-46 et seq. Deferred charges are subsequently raised as items of appropriation in budgets of succeeding years.

Fund Balance - Fund balances included in the current fund and the federal, state and other grant fund represent amounts available for anticipation as revenue in future years' budgets, with certain restrictions.

Revenues - Revenues are recorded when received in cash except for certain amounts which are due from other governmental units. Revenue from federal and state grants is realized when anticipated as such in the County's budget. Receivables for property taxes are recorded with offsetting reserves on the statement of assets, liabilities, reserves and fund balance of the County's current fund; accordingly, such amounts are not recorded as revenue until collected. Other amounts that are due to the County which are susceptible to accrual are also recorded as receivables with offsetting reserves and recorded as revenue when received.

County Taxes - Every municipality in the county is responsible for levying, collecting, and remitting county taxes for the County of Cumberland. County taxes are determined on a calendar year by the County Board of Taxation based upon the ratables required to be certified to them on January 10 of each year. Operations for every municipality is charged the amount due to the County for the year, based upon the ratables certified to the County Board of Taxation by January 10 of the current year. In addition, operations is charged for the County share of added and omitted taxes certified to the County Board of Taxation by October 10 of the current year, and due to be paid to the County by February 15 of the following year.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Expenditures - Expenditures are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when paid. However, for charges to amounts appropriated for "other expenses", an amount is encumbered through the issuance of a numerically controlled purchase order or when a contract is executed in accordance with N.J.A.C. 5:30-5.2. When encumbered charges are paid, the amount encumbered is simultaneously liquidated in its original amount. Encumbrances are offset by an account entitled reserve for encumbrances. The reserve is classified as a cash liability under New Jersey municipal accounting. At December 31, this reserve represents the portion of appropriation reserves that has been encumbered and is subject to the same statutory provisions as appropriation reserves.

Appropriations for principal and interest payments on outstanding general capital bonds, loans and notes are provided on the cash basis.

Appropriation Reserves - Appropriation reserves covering unexpended appropriation balances are automatically created at year-end 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 year. Lapsed appropriation reserves are recorded as income.

Long-Term Debt - Long-term debt, relative to the acquisition of capital assets, is recorded as a liability in the general capital fund. Where an improvement is a "local improvement", i.e. assessable upon completion, long-term debt associated with that portion of the cost of the improvement to be funded by assessments is transferred to the trust fund upon the confirmation of the assessments or when the improvement is fully and permanently funded.

Compensated Absences and Postemployment Benefits - Compensated absences for vacation, sick leave and other compensated absences are recorded and provided for in the annual budget in the year in which they are paid, on a pay-as-you-go basis. Likewise, no accrual is made for postemployment benefits, if any, which are also funded on a pay-as-you-go basis.

Pensions - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Police and Firemen's Retirement System (PFRS) and the Public Employees' Retirement System (PERS), and additions to/deductions from PFRS' and PERS' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 2: CASH AND CASH EQUIVALENTS

Custodial Credit Risk Related to Deposits - Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits might not be recovered. Although the County does not have a formal policy regarding custodial credit risk, N.J.S.A. 17:9-41 et seq. requires that governmental units shall deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). Under the Act, the first \$250,000.00 of governmental deposits in each insured depository is protected by the Federal Deposit Insurance Corporation (FDIC). Public funds owned by the municipality in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled agency funds such as salary withholdings, bail funds, or funds that may pass to the municipality relative to the happening of a future condition. Such funds are classified as uninsured and uncollateralized.

As of December 31, 2017, the County's entire bank balance of \$65,917,494.54 was insured by FDIC and GUDPA.

Note 3: PROPERTY TAXES

The following is a five-year comparison of certain statistical information relative to property taxes and property tax collections for the current and previous four calendar years:

Comparative Tax Information

<u>Year</u>	<u>Net Valuation on which County Taxes are Apportioned</u>	<u>Board of Health Tax Rate</u>	<u>Farmland Preservation Tax Rate</u>	<u>County Tax Rate</u>
2017	\$8,737,489,589.00	\$0.0524	\$0.0100	\$1.0969
2016	8,832,912,324.00	0.0514	0.0100	1.0589
2015	8,689,785,077.00	0.0510	0.0100	1.0440
2014	8,941,462,565.00	0.0489	0.0100	0.9823
2013	9,264,006,672.00	0.0473	0.0100	0.9279

Comparison of Tax Levies and Collections

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
2017	\$ 94,760,000.00	\$ 94,760,000.00	100.00%
2016	92,715,000.00	92,715,000.00	100.00%
2015	89,695,000.00	89,695,000.00	100.00%
2014	86,997,488.00	86,997,488.00	100.00%
2013	85,426,646.00	85,426,646.00	100.00%

Note 4: FUND BALANCES APPROPRIATED

The following schedules detail the amount of fund balances available at the end of the current year and four previous years and the amounts utilized in the subsequent year's budgets:

Current Fund

<u>Year</u>	<u>Balance December 31,</u>	<u>Utilized in Budget of Succeeding Year</u>	<u>Percentage of Fund Balance Used</u>
2017	\$ 19,542,790.73	\$ 5,680,000.00	29.06%
2016	16,076,464.66	5,400,000.00	33.59%
2015	15,724,228.47	5,000,000.00	31.80%
2014	13,859,180.05	4,800,000.00	34.63%
2013	15,007,563.61	4,400,000.00	29.32%

Note 5: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances were recorded on the various statements of assets, liabilities, reserves and fund balance as of December 31, 2017:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
Current	\$ 2,232,807.97	\$ 4,128.83
Federal, State and Other Grant		2,232,807.97
General Capital	4,128.83	
	<u>\$ 2,236,936.80</u>	<u>\$ 2,236,936.80</u>

The interfund receivables and payables above predominately resulted from collections and payments made by certain funds on behalf of other funds. During the year 2018, the County expects to liquidate such interfunds, depending upon the availability of cash flow.

Note 6: PENSION PLANS

A substantial number of the County's employees participate in one of the following defined benefit pension plans: the Public Employees' Retirement System ("PERS") and the Police and Firemen's Retirement System ("PFRS"), which are administered by the New Jersey Division of Pensions and Benefits. In addition, several County employees participate in the Defined Contribution Retirement Program ("DCRP"), which is a defined contribution pension plan. This Plan is administered by Prudential Financial for the New Jersey Division of Pensions and Benefits. Each Plan has a Board of Trustees that is primarily responsible for its administration. The Division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

State of New Jersey
Division of Pensions and Benefits
P.O. Box 295
Trenton, New Jersey 08625-0295
<http://www.state.nj.us/treasury/pensions/financial-reports.shtml>

General Information about the Pension Plans**Plan Descriptions**

Public Employees' Retirement System - The Public Employees' Retirement System is a cost-sharing multiple-employer defined benefit pension plan which was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A. The PERS's designated purpose is to provide retirement, death, disability and medical benefits to certain qualified members. Membership in the PERS is mandatory for substantially all full-time employees of the County, provided the employee is not required to be a member of another state-administered retirement system or other state pensions fund or local jurisdiction's pension fund. The PERS's Board of Trustees is primarily responsible for the administration of the PERS.

Note 6: PENSION PLANS (CONT'D)**General Information about the Pension Plans (Cont'd)****Plan Descriptions (Cont'd)**

Police and Firemen's Retirement System - The Police and Firemen's Retirement System is a cost-sharing multiple-employer defined benefit pension plan which was established as of July 1, 1944, under the provisions of N.J.S.A. 43:16A. The PFRS's designated purpose is to provide retirement, death, disability and medical benefits to certain qualified members. Membership in the PFRS is mandatory for substantially all full-time police and firemen of the County. The PFRS's Board of Trustees is primarily responsible for the administration of the PFRS.

Defined Contribution Retirement Program - The Defined Contribution Retirement Program is a multiple-employer defined contribution pension fund established on July 1, 2007 under the provisions of Chapter 92, P.L. 2007, and Chapter 103, P.L. 2007 (N.J.S.A. 43:15C-1 et. seq.). The DCRP is a tax-qualified defined contribution money purchase pension plan under Internal Revenue Code (IRC) § 401(a) et seq., and is a "governmental plan" within the meaning of IRC § 414(d). The DCRP provides retirement benefits for eligible employees and their beneficiaries. Individuals covered under DCRP are employees enrolled in PERS on or after July 1, 2007, who earn salary in excess of established "maximum compensation" limits; employees enrolled in PFRS after May 21, 2010, who earn salary in excess of established "maximum compensation" limits; employees otherwise eligible to enroll in PERS on or after November 2, 2008, who do not earn the minimum annual salary for tier 3 enrollment but who earn salary of at least \$5,000.00 annually; and employees otherwise eligible to enroll in PERS after May 21, 2010 who do not work the minimum number of hours per week required for tiers 4 or 5 enrollment, but who earn salary of at least \$5,000.00 annually.

Vesting and Benefit Provisions

Public Employees' Retirement System - The vesting and benefit provisions are set by N.J.S.A. 43:15A and 43:3B. The PERS provides retirement, death and disability benefits. All benefits vest after 10 years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of the PERS.

The following represents the membership tiers for PERS:

Tier Definition

- 1 Members who were enrolled prior to July 1, 2007
- 2 Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
- 3 Members who were eligible to enroll on or after November 2, 2008 and prior to May 21, 2010
- 4 Members who were eligible to enroll after May 21, 2010 and prior to June 28, 2011
- 5 Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 with 25 years or more of service credit before age 62, and tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Note 6: PENSION PLANS (CONT'D)**General Information about the Pension Plans (Cont'd)****Vesting and Benefit Provisions (Cont'd)**

Police and Firemen's Retirement System - The vesting and benefit provisions are set by N.J.S.A. 43:16A. The PFRS provides retirement, death and disability benefits. All benefits vest after 10 years of service, except disability benefits, which vest after four years of service.

The following represents the membership tiers for PFRS:

Tier Definition

- 1 Members who were enrolled prior to May 22, 2010
- 2 Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
- 3 Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation for each year of creditable service up to 30 years plus 1% for each year of service in excess of 30 years. Members may seek special retirement after achieving 25 years of creditable service, in which benefits would equal 65% (tiers 1 and 2 members) and 60% (tier 3 members) of final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years. Members may elect deferred retirement benefits after achieving ten years of service, in which case benefits would begin at age 55 equal to 2% of final compensation for each year of service.

Defined Contribution Retirement Program - Eligible members are provided with a defined contribution retirement plan intended to qualify for favorable Federal income tax treatment under IRC Section 401(a), a noncontributory group life insurance plan and a noncontributory group disability benefit plan. A participant's interest in that portion of his or her defined contribution retirement plan account attributable to employee contributions shall immediately become and shall at all times remain fully vested and non-forfeitable. A participant's interest in that portion of his or her defined contribution retirement plan account attributable to employer contributions shall be vested and non-forfeitable on the date the participant commences the second year of employment or upon his or her attainment of age 65, while employed by an employer, whichever occurs first.

Contributions

Public Employees' Retirement System - The contribution policy is set by N.J.S.A. 43:15A and requires contributions by active members and contributing employers. Members contribute at a uniform rate. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years beginning in July 2012. The member contribution rate was 7.20% in State fiscal year 2017. The phase-in of the additional incremental member contribution rate takes place in July of each subsequent State fiscal year. The rate for members who are eligible for the Prosecutors Part of PERS (Chapter 366, P.L. 2001) was 10% in State fiscal year 2017. Employers' contribution are based on an actuarially determined amount, which includes the normal cost and unfunded accrued liability.

The County's contractually required contribution rate for the year ended December 31, 2017 was 13.01% of the County's covered payroll. This amount was actuarially determined as the amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, including an additional amount to finance any unfunded accrued liability.

Note 6: PENSION PLANS (CONT'D)**General Information about the Pension Plans (Cont'd)****Contributions (Cont'd)**

Public Employees' Retirement System (Cont'd) - Based on the most recent PERS measurement date of June 30, 2017, the County's contractually required contribution to the pension plan for the year ended December 31, 2017 is \$4,187,092.16, and is payable by April 1, 2018. Due to the basis of accounting described in note 1, no liability has been recorded in the financial statements for this amount. Based on the PERS measurement date of June 30, 2016, the County's contractually required contribution to the pension plan for the year ended December 31, 2016 was \$4,245,947.00, which was paid on April 1, 2017. Employee contributions to the Plan during the year ended December 31, 2017 were \$2,409,750.15.

Police and Firemen's Retirement System - The contribution policy is set by N.J.S.A. 43:16A and requires contributions by active members and contributing employers. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate was 10% in State fiscal year 2017. Employers' contributions are based on an actuarially determined amount, which includes the normal cost and unfunded accrued liability.

Special Funding Situation Component - Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: 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 amounts contributed on behalf of the local participating employers under this legislation is considered to be a *special funding situation* as defined by GASB Statement No. 68, and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the Plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to disclose in the notes to the financial statements of the local participating employers related to this legislation.

The County's contractually required contribution rate for the year ended December 31, 2017 was 27.59% of the County's covered payroll. This amount was actuarially determined as the amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Based on the most recent PFRS measurement date of June 30, 2017, the County's contractually required contribution to the pension plan for the year ended December 31, 2017 is \$3,503,648.00, and is payable by April 1, 2018. Due to the basis of accounting described in note 1, no liability has been recorded in the financial statements for this amount. Based on the PFRS measurement date of June 30, 2016, the County's contractually required contribution to the pension plan for the year ended December 31, 2016 was \$3,391,991.00, which was paid on April 1, 2017. Employee contributions to the Plan during the year ended December 31, 2017 were \$1,280,470.08.

The amount of contractually required contribution for the State of New Jersey's proportionate share, associated with the County, for the year ended December 31, 2017 was 2.70% of the County's covered payroll.

Note 6: PENSION PLANS (CONT'D)**General Information about the Pension Plans (Cont'd)****Contributions (Cont'd)**

Police and Firemen's Retirement System (Cont'd) - Based on the most recent PFRS measurement date of June 30, 2017, the State's contractually required contribution, on-behalf of the County, to the pension plan for the year ended December 31, 2017 is \$342,309.00, and is payable by April 1, 2018. Based on the PFRS measurement date of June 30, 2016, the State's contractually required contribution, on-behalf of the County, to the pension plan for the year ended December 31, 2016 was \$255,711.00, which was paid on April 1, 2017.

Defined Contribution Retirement Program - The contribution policy is set by N.J.S.A. 43:15C-3 and requires contributions by active members and contributing employers. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, Plan members are required to contribute 5.5% of their annual covered salary. In addition to the employee contributions, the County contributes 3% of the employees' base salary, for each pay period, to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period.

For the year ended December 31, 2017, employee contributions totaled \$82,950.16, and the County's contributions were \$37,662.42. There were no forfeitures during the year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Public Employees' Retirement System - At December 31, 2017, the County's proportionate share of the PERS net pension liability was \$105,213,221.00. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016. The total pension liability was calculated through the use of updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2017. 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. For the June 30, 2017 measurement date, the County's proportion was 0.4519778596%, which was a decrease of (0.0259617460%) from its proportion measured as of June 30, 2016.

At December 31, 2017, the County's proportionate share of the PERS pension expense, calculated by the Plan as of the June 30, 2017 measurement date is \$6,328,001.00. This expense is not recognized by the County because of the regulatory basis of accounting as described in note 1; however, as previously mentioned, for the year ended December 31, 2017, the County's contribution to PERS was \$4,245,947.00, and was paid on April 1, 2017.

Police and Firemen's Retirement System - At December 31, 2017, the County's and State of New Jersey's proportionate share of the PFRS net pension liability were as follows:

County's Proportionate Share of Net Pension Liability	\$ 61,116,862.00
State of New Jersey's Proportionate Share of Net Pension Liability Associated with the County	<u>6,845,604.00</u>
	<u>\$ 67,962,466.00</u>

Note 6: PENSION PLANS (CONT'D)**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont'd)**

Police and Firemen's Retirement System (Cont'd) - The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016. The total pension liability was calculated through the use of updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2017. 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 and the State of New Jersey, actuarially determined. For the June 30, 2017 measurement date, the County's proportion was 0.3958841726%, which was a decrease of (0.0201371845%) from its proportion measured as of June 30, 2016. Likewise, at June 30, 2017, the State of New Jersey's proportion, on-behalf of the County, was 0.3958841726%, which was a decrease of (0.0201371845%) from its proportion, on-behalf of the County, measured as of June 30, 2016.

At December 31, 2017, the County's proportionate share of the PFRS pension expense, calculated by the Plan as of the June 30, 2017 measurement date is \$6,716,186.00. This expense is not recognized by the County because of the regulatory basis of accounting as described in note 1; however, as previously mentioned, for the year ended December 31, 2017, the County's contribution to PFRS was \$3,391,991.00, and was paid on April 1, 2017.

At December 31, 2017, the State's proportionate share of the PFRS pension expense, associated with the County, calculated by the Plan as of the June 30, 2017 measurement date is \$837,372.00. This on-behalf expense is not recognized by the County because of the regulatory basis of accounting as described in note 1.

Deferred Outflows of Resources and Deferred Inflows of Resources - At December 31, 2017, the County had deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources			Deferred Inflows of Resources		
	PERS	PFRS	Total	PERS	PFRS	Total
Differences between Expected and Actual Experience	\$ 2,477,408.19	\$ 396,490.00	\$ 2,873,898.19	\$ -	\$ 358,705.00	\$ 358,705.00
Changes of Assumptions	21,196,838.73	7,536,390.00	28,733,228.73	21,119,126.10	10,009,155.00	31,128,281.10
Net Difference between Projected and Actual Earnings on Pension Plan Investments	716,431.17	1,166,253.00	1,882,684.17	-	-	-
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	2,067,387.69	4,855,917.00	6,923,304.69	6,834,841.32	2,795,786.00	9,630,627.32
County Contributions Subsequent to the Measurement Date	2,093,546.00	1,751,824.00	3,845,370.00	-	-	-
	<u>\$ 28,551,611.78</u>	<u>\$ 15,706,874.00</u>	<u>\$ 44,258,485.78</u>	<u>\$ 27,953,967.42</u>	<u>\$ 13,163,646.00</u>	<u>\$ 41,117,613.42</u>

\$2,093,546.00 and \$1,751,824.00 for PERS and PFRS, respectively, included in deferred outflows of resources, will be included as a reduction of the net pension liability in the year ending December 31, 2018. These amounts were based on an estimated April 1, 2019 contractually required contribution, prorated from the pension plans' measurement date of June 30, 2017 to the County's year end of December 31, 2017.

Note 6: PENSION PLANS (CONT'D)**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont'd)**

Deferred Outflows of Resources and Deferred Inflows of Resources (Cont'd) - The County will amortize the above other deferred outflow of resources and deferred inflows of resources related to pensions over the following number of years:

	PERS		PFRS	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience				
Year of Pension Plan Deferral:				
June 30, 2014	-	-	-	-
June 30, 2015	5.72	-	-	5.53
June 30, 2016	5.57	-	-	5.58
June 30, 2017	5.48	-	5.59	-
Changes of Assumptions				
Year of Pension Plan Deferral:				
June 30, 2014	6.44	-	6.17	-
June 30, 2015	5.72	-	5.53	-
June 30, 2016	5.57	-	5.58	-
June 30, 2017	-	5.48	-	5.59
Net Difference between Projected and Actual Earnings on Pension Plan Investments				
Year of Pension Plan Deferral:				
June 30, 2014	-	5.00	-	5.00
June 30, 2015	-	5.00	-	5.00
June 30, 2016	5.00	-	5.00	-
June 30, 2017	5.00	-	5.00	-
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions				
Year of Pension Plan Deferral:				
June 30, 2014	6.44	6.44	6.17	6.17
June 30, 2015	5.72	5.72	5.53	5.53
June 30, 2016	5.57	5.57	5.58	5.58
June 30, 2017	5.48	5.48	5.59	5.59

Note 6: PENSION PLANS (CONT'D)**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Cont'd)**

Deferred Outflows of Resources and Deferred Inflows of Resources (Cont'd) - Other amounts included as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in future periods as follows:

Year Ending Dec 31,	<u>PERS</u>	<u>PFRS</u>	<u>Total</u>
2018	\$ 1,160,933.00	\$ 1,797,241.00	\$ 2,958,174.00
2019	2,421,695.00	3,067,685.00	5,489,380.00
2020	1,373,831.00	488,066.00	1,861,897.00
2021	(3,761,112.00)	(3,001,989.00)	(6,763,101.00)
2022	(2,691,248.64)	(1,559,599.00)	(4,250,847.64)
	<u>\$ (1,495,901.64)</u>	<u>\$ 791,404.00</u>	<u>\$ (704,497.64)</u>

Actuarial Assumptions

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016. The total pension liability was calculated through the use of updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

	<u>PERS</u>	<u>PFRS</u>
Inflation Rate	2.25%	2.25%
Salary Increases:		
Through 2026	1.65% - 4.15% Based on Age	2.10% - 8.98% Based on Age
Thereafter	2.65% - 5.15% Based on Age	3.10% - 9.98% Based on Age
Investment Rate of Return	7.00%	7.00%
Mortality Rate Table	RP-2000	RP-2000
Period of Actuarial Experience		
Study upon which Actuarial		
Assumptions were Based	July 1, 2011 - June 30, 2014	July 1, 2010 - June 30, 2013

Note 6: PENSION PLANS (CONT'D)**Actuarial Assumptions (Cont'd)**

For PERS, preretirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the Plan actuary's modified MP-2014 projection scale. Postretirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members and a one-year static projection based on mortality improvement Scale AA. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the Plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

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

For PERS and PFRS, in accordance with State statute, the long-term expected rate of return on Plan investments (7.00% at June 30, 2017) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension Plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PERS's and PFRS's target asset allocation as of June 30, 2017 are summarized in the table on the following page.

Note 6: PENSION PLANS (CONT'D)Actuarial Assumptions (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Estate	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%
	<u>100.00%</u>	

Discount Rate - The discount rate used to measure the total pension liability at June 30, 2017 was 5.00% for PERS and 6.14% for PFRS. For both PERS and PFRS, the respective single blended discount rates were based on the long-term expected rate of return on pension Plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rates assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 40% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make projected future benefit payments of current Plan members through 2040 for PERS and through 2057 for PFRS; therefore, the long-term expected rate of return on Plan investments was applied to projected benefit payments through 2040 for PERS and through 2057 for PFRS, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liabilities.

Note 6: PENSION PLANS (CONT'D)**Sensitivity of County's Proportionate Share of Net Pension Liability to Changes in the Discount Rate**

Public Employees' Retirement System (PERS) - The following presents the County's proportionate share of the net pension liability at June 30, 2017, the Plan's measurement date, calculated using a discount rate of 5.00%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rates used:

	PERS		
	1% Decrease <u>(4.00%)</u>	Current Discount Rate <u>(5.00%)</u>	1% Increase <u>(6.00%)</u>
County's Proportionate Share of the Net Pension Liability	<u>\$ 130,524,142.00</u>	<u>\$ 105,213,221.00</u>	<u>\$ 84,126,088.00</u>

Police and Firemen's Retirement System (PFRS) - As previously mentioned, PFRS has a special funding situation, where the State of New Jersey pays a portion of the County's annual required contribution. As such, the net pension liability as of June 30, 2017, the Plan's measurement date, for the County and the State of New Jersey, calculated using a discount rate of 6.14%, as well as using a discount rate that is 1% lower or 1% higher than the current rates used is as follows:

	PFRS		
	1% Decrease <u>(5.14%)</u>	Current Discount Rate <u>(6.14%)</u>	1% Increase <u>(7.14%)</u>
County's Proportionate Share of the Net Pension Liability	\$ 80,526,499.00	\$ 61,116,862.00	\$ 45,169,638.00
State of New Jersey's Proportionate Share of Net Pension Liability associated with the County	<u>9,019,647.02</u>	<u>6,845,604.00</u>	<u>5,059,380.45</u>
	<u>\$ 89,546,146.02</u>	<u>\$ 67,962,466.00</u>	<u>\$ 50,229,018.45</u>

Pension Plan Fiduciary Net Position

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the respective fiduciary net position of the PERS and PFRS and additions to/deductions from PERS and PFRS' respective fiduciary net position have been determined on the same basis as they are reported by PERS and PFRS. Accordingly, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. For additional information about PERS and PFRS, please refer to the Plan's Comprehensive Annual Financial Report (CAFR) which can be found at <http://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

Note 6: PENSION PLANS (CONT'D)**Supplementary Pension Information**

In accordance with GASBS 68, the following information is also presented for the PERS and PFRS Pension Plans. These schedules are presented to illustrate the requirements to show information for 10 years; however, until a full 10-year trend is compiled, this presentation will only include information for those years for which information is available.

Schedule of the County's Proportionate Share of the Net Pension Liability - Public Employees' Retirement System (PERS) (Last Five Years)

	<u>Measurement Date Ended June 30,</u>		
	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's Proportion of the Net Pension Liability	0.4519778596%	0.4779396056%	0.4639708353%
County's Proportionate Share of the Net Pension Liability	\$ 105,213,220.54	\$ 141,552,002.84	\$ 104,152,155.50
County's Covered Payroll (Plan Measurement Period)	\$ 31,175,573.00	\$ 32,826,692.00	\$ 32,222,136.00
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	337.49%	431.21%	323.23%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	48.10%	40.14%	47.93%
	<u>Measurement Date Ended June 30,</u>		
	<u>2014</u>	<u>2013</u>	
County's Proportion of the Net Pension Liability	0.4652980263%	0.4901143591%	
County's Proportionate Share of the Net Pension Liability	\$ 87,116,516.36	\$ 93,670,591.99	
County's Covered Payroll (Plan Measurement Period)	\$ 32,433,104.00	\$ 32,965,480.00	
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	268.60%	284.15%	
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.08%	48.72%	

Note 6: PENSION PLANS (CONT'D)**Supplementary Pension Information (Cont'd)*****Schedule of the County's Contributions - Public Employees' Retirement System (PERS) (Last Five Years)***

	<u>Year Ended December 31,</u>		
	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's Contractually Required Contribution	\$ 4,187,092.16	\$ 4,245,947.19	\$ 3,988,904.83
County's Contribution in Relation to the Contractually Required Contribution	<u>(4,187,092.16)</u>	<u>(4,245,947.19)</u>	<u>(3,988,904.83)</u>
County's Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (Calendar Year)	\$ 32,192,036.00	\$ 31,191,762.00	\$ 32,655,433.00
County's Contributions as a Percentage of Covered Payroll	13.01%	13.61%	12.22%
	<u>Year Ended December 31,</u>		
	<u>2014</u>	<u>2013</u>	
County's Contractually Required Contribution	\$ 3,835,849.82	\$ 3,692,911.59	
County's Contribution in Relation to the Contractually Required Contribution	<u>(3,835,849.82)</u>	<u>(3,692,911.59)</u>	
County's Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	
County's Covered Payroll (Calendar Year)	\$ 32,256,793.00	\$ 32,133,023.00	
County's Contributions as a Percentage of Covered Payroll	11.89%	11.49%	

Note 6: PENSION PLANS (CONT'D)**Supplementary Pension Information (Cont'd)*****Schedule of the County's Proportionate Share of the Net Pension Liability - Police and Firemen's Retirement System (PFRS) (Last Five Years)***

	<u>Measurement Date Ended June 30,</u>		
	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's Proportion of the Net Pension Liability	0.3958841726%	0.4160213571%	0.3927864532%
County's Proportionate Share of the Net Pension Liability	\$ 61,116,862.00	\$ 79,470,721.00	\$ 65,424,532.00
State's Proportionate Share of the Net Pension Liability associated with the County	<u>6,845,604.00</u>	<u>6,673,569.00</u>	<u>5,737,512.00</u>
Total	<u>\$ 67,962,466.00</u>	<u>\$ 86,144,290.00</u>	<u>\$ 71,162,044.00</u>
County's Covered Payroll (Plan Measurement Period)	\$ 12,663,888.00	\$ 13,208,504.00	\$ 12,318,944.00
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	482.61%	601.66%	531.09%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	58.60%	52.01%	56.31%
	<u>Measurement Date Ended June 30,</u>		
	<u>2014</u>	<u>2013</u>	
County's Proportion of the Net Pension Liability	0.3606708197%	0.3494647436%	
County's Proportionate Share of the Net Pension Liability	\$ 45,369,044.00	\$ 46,458,185.00	
State's Proportionate Share of the Net Pension Liability associated with the County	<u>4,885,484.00</u>	<u>4,330,467.00</u>	
Total	<u>\$ 50,254,528.00</u>	<u>\$ 50,788,652.00</u>	
County's Covered Payroll (Plan Measurement Period)	\$ 11,270,164.00	\$ 10,914,296.00	
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	402.56%	425.66%	
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	62.41%	58.70%	

Note 6: PENSION PLANS (CONT'D)**Supplementary Pension Information (Cont'd)*****Schedule of the County's Contributions - Police and Firemen's Retirement System (PFRS) (Last Five Years)***

	<u>Year Ended December 31,</u>		
	<u>2017</u>	<u>2016</u>	<u>2015</u>
County's Contractually Required Contribution	\$ 3,503,648.00	\$ 3,391,991.00	\$ 3,192,768.00
County's Contribution in Relation to the Contractually Required Contribution	<u>(3,503,648.00)</u>	<u>(3,391,991.00)</u>	<u>(3,192,768.00)</u>
County's Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (Calendar Year)	\$ 12,698,331.00	\$ 12,742,588.00	\$ 13,311,422.00
County's Contributions as a Percentage of Covered Payroll	27.59%	26.62%	23.99%
	<u>Year Ended December 31,</u>		
	<u>2014</u>	<u>2013</u>	
County's Contractually Required Contribution	\$ 2,770,201.00	\$ 2,549,617.00	
County's Contribution in Relation to the Contractually Required Contribution	<u>(2,770,201.00)</u>	<u>(2,549,617.00)</u>	
County's Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	
County's Covered Payroll (Calendar Year)	\$ 12,329,444.00	\$ 11,466,250.00	
County's Contributions as a Percentage of Covered Payroll	22.47%	22.24%	

Note 6: PENSION PLANS (CONT'D)**Other Notes to Supplementary Pension Information*****Public Employees' Retirement System (PERS)***

Changes in Benefit Terms - None

Changes in Assumptions - For 2017, the discount rate changed to 5.00% and the long-term rate of return changed to 7.00%. For 2016, the discount rate changed to 3.98%, the long-term expected rate of return changed to 7.65% from 7.90%, demographic assumptions were revised in accordance with the results of the July 1, 2011 - June 30, 2014 experience study and the mortality improvement scale incorporated the Plan actuary's modified MP-2014 projection scale. Further, salary increases were assumed to increase between 1.65% and 4.15% (based on age) through fiscal year 2026 and 2.65% and 5.15% (based on age) for each fiscal year thereafter. For 2015, the discount rate changed to 4.90%. In addition, the social security wage base was set at \$118,500.00 for 2015, increasing 4.00% per annum, compounded annually and the 401(a)(17) pay limit was set at \$265,000.00 for 2015, increasing 3.00% per annum, compounded annually. For 2014, the discount rate was 5.39%.

Police and Firemen's Retirement System (PFRS)

Changes in Benefit Terms - In 2017, Chapter 26, P.L. 2016 increased the accidental death benefit payable to children if there is no surviving spouse to 70% of final compensation.

Changes in Assumptions - For 2017, the discount rate changed to 6.14% and the long-term rate of return changed to 7.00%. For 2016, the discount rate changed to 5.55%, the long-term expected rate of return changed to 7.65% from 7.90%, and the mortality improvement scale incorporated the Plan actuary's modified 2014 projection scale. Further, salary increases were assumed to increase between 2.10% and 8.98% (based on age) through fiscal year 2026 and 3.10% and 9.98% (based on age) for each fiscal year thereafter. For 2015, the discount rate changed to 5.79% and demographic assumptions were revised in accordance with the results of the July 1, 2010 - June 30, 2013 experience study. For 2014, the discount rate was 6.32%.

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

As disclosed in Note 1, the County prepares its financial statements on a regulatory basis of accounting as prescribed by the Division of Local Government Services. Under this regulatory basis of accounting, the County is required to disclose the impact of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The regulatory basis of accounting does not permit the inclusion of any liability associated with GASB Statement No. 45 in the County's financial statements.

Plan Description - The County's defined benefit postemployment healthcare plan, the Cumberland County Postemployment Benefits Plan (the "County Plan"), allows retiring employees, and their eligible dependents, who are at least 55 years of age with 25 or more years of service credit (20 years for veterans) with Cumberland County and who retire from active employment, working a minimum of 20 hours per week, with Cumberland County under the NJ State Pension Program, and employees retiring on accidental disability pension, to receive health and prescription benefits. Eligible retirees contribute 20% of the premium.

The County Plan also allows employees retiring into a state recognized pension plan with at least 10 years of service credit with Cumberland County, or employees retiring on ordinary disability to purchase health and prescription benefits by paying the full premium. Firefighters who retire with at least 25 years of service are eligible under the 20% (rather than 100%) Co-Pay Plan, regardless of age. The

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)

Plan Description (Cont'd) – County Plan was amended to include employees and retirees from the Division of Social Services (DoSS) as eligible for postemployment medical, dental and prescription drug coverage under this plan effective January 1, 2016. However, future DoSS retirees are not eligible for dental coverage. This change increased the unfunded actuarial accrued liability by \$80,259,008. Upon the eligible retiree's enrollment in Medicare, the County plan benefits become secondary.

The County Plan is a single-employer postemployment healthcare plan administered by the County. The benefit provisions of the plan may be established or amended by the respective employer entity; for the County Plan that authority rests with the Board of Chosen Freeholders. The plan does not issue a separate financial report.

Funding Policy - The contribution requirement of the County is established by policy of the Board of Chosen Freeholders and reflected in the various union contracts. The Board may amend its policy, subject to contract inclusion, as deemed necessary. The required contribution is based on projected pay-as-you-go financing requirements. For the years 2017, 2016 and 2015, the County contributed \$2,704,161.00, \$3,040,539.00, and \$1,739,736.81, respectively to the County plan for current premiums. Various factors, as stipulated in employee contracts, dictate whether plan members are required to make contributions to the plan. For the years 2017, 2016 and 2015, employee contributions to the plan were \$772,347.00, \$796,663.53, and \$478,336.74, respectively.

Annual OPEB Cost - For year ended December 31, 2017, the County's annual OPEB cost (expense) of \$21,869,412.00 for the plan was equal to the ARC plus certain adjustments because the County's actual contributions in prior years differed from the ARC. The County's annual required contribution (ARC), the interest on the net OPEB obligation, the adjustment to the ARC, the increase or decrease in the net OPEB obligation, the net OPEB obligation, and the percentage of annual OPEB cost contributed to the plan for years 2017, 2016, and 2015 are as follows:

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Annual Required Contribution (ARC)	\$ 26,297,379.00	\$ 20,104,732.00	\$ 15,931,359.00
Interest on the Net OPEB Obligation	2,588,104.00	1,890,259.00	2,306,687.00
Adjustment to the ARC	<u>(7,016,071.00)</u>	<u>(5,957,835.00)</u>	<u>(5,528,730.00)</u>
Annual OPEB Cost	21,869,412.00	16,037,156.00	12,709,316.00
Pay-as-You Go Cost (Existing Retirees)	<u>(4,930,695.00)</u>	<u>(5,377,389.00)</u>	<u>(3,004,291.00)</u>
Increase (Decrease) in the Net OPEB Obligation	16,938,717.00	10,659,767.00	9,705,025.00
Net OPEB Obligation, January 1	<u>86,270,127.00</u>	<u>75,610,360.00</u>	<u>65,905,335.00</u>
Net OPEB Obligation, December 31	<u>\$ 103,208,844.00</u>	<u>\$ 86,270,127.00</u>	<u>\$ 75,610,360.00</u>
Percentage of Annual OPEB Cost Contributed	22.5%	33.5%	23.6%

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)

Funded Status and Funding Progress - The funded status of the plan as of the three past actuarial valuation dates is as follows:

	<u>December 31, 2016</u>	<u>December 31, 2015</u>	<u>December 31, 2013</u>
Actuarial Accrued Liability (AAL)	\$ 292,199,257.00	\$ 216,406,584.00	\$ 154,530,727.00
Actuarial Value of Plan Assets	<u>-</u>	<u>-</u>	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 292,199,257.00</u>	<u>\$ 216,406,584.00</u>	<u>\$ 154,530,727.00</u>
Funded Ratio (Actuarial Value of Plan Assets / AAL)	0.0%	0.0%	0.0%
Covered Payroll (Active Plan Members)	\$ 39,080,000.00	\$ 39,216,000.00	\$ 38,664,000.00
UAAL as a Percentage of Covered Payroll	747.7%	551.8%	399.7%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, as shown above, presents multiyear trend information that shows whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions - The projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)

Actuarial Methods and Assumptions (Cont'd) - In the December 31, 2016 actuarial valuation, the projected unit credit actuarial cost method was used. Under this method, an actuarial accrued liability is determined as the actuarial present value of the portion of projected benefits which is allocated to service before the current plan year. In addition, a normal cost is determined as the actuarial present value of the portion of projected benefits which is allocated to service in the current plan year for each active participant under the assumed retirement age. The UAAL is being amortized (straight-line) for thirty (30) years on an open basis. The actuarial assumptions included the following:

- *Mortality.*
 - Pre-retirement – RP-2014 Employee Mortality Table with a one-year age setback
 - Post-retirement – RP-2014 Healthy Annuitant Mortality Table with a one-year age setback
 - Disabled lives – RP-2014 Disabled Retiree Mortality Table
- *Turnover.* NJ State Pensions Ultimate Withdrawal Rates - prior to benefits eligibility.
- *Assumed Retirement Age.* At first eligibility after completing 25 years of service.
- *Full Attribution Period.* Service to assumed retirement age.
- *Annual Discount Rate.* Future costs have been discounted at the rate of 3.0% compounded annually for GASB 45 purposes.
- *Rates of Retirement, Rates of Withdrawal, and Rates of Disability.* The same table used to value the Public Employees' Retirement System of New Jersey - Local liability.
- *Medical and Prescription Drug Trend.* 10% in 2017, reducing by 1% per annum, leveling at 5% per annum in 2022 and later years.
- *Medical Cost Aging Factor.* NJSHBP Medical Morbidity Rates
- *Retiree Contributions.* 20% of the annual premium coverage is required from eligible retirees.

Note 8: COMPENSATED ABSENCES

Under the existing policy of the County, full-time employees are entitled to fifteen paid sick leave days each year. Unused sick leave may be accumulated and carried forward to the subsequent year. The County of Cumberland compensates employees for unused sick leave upon retirement. The current policy for most employee contracts provides one compensated day for every two days accumulated up to a maximum of \$9,000.00. Other employee contracts with the County, which include the Prosecutor's Office and Department of Corrections, follow the same compensation for the days, but their maximum payout range is between \$12,000.00 and \$17,500.00 which is based on a range of 15 to 25+ years employed by the County.

Employees may also carry forward five vacation days to the subsequent year. Additional days may be carried forward with approval up to a maximum of twelve. However, an employee may not have more than twenty-five vacation days accrued at any one time. These accumulated vacation days are paid with the employee's last paycheck upon termination or retirement. Part-time employees who do not have scheduled hours are not entitled to compensated absences.

The County does not record accrued expenses related to compensated absences. However, it is estimated that, at December 31, 2017, accrued benefits for compensated absences are valued at \$3,277,592.77. The charges for accumulated sick leave will be included in the year the employee retires. The charges for accrued vacation benefits will be included in the year the employee retires or terminates employment with the County. The County has established a Reserve for Accumulated Sick Leave in the Trust Fund to set aside funds for future payments of compensated absences. At December 31, 2017 the balance of fund was \$1,212,130.55.

Note 9: DEFERRED COMPENSATION SALARY ACCOUNT

The County offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457, which has been approved by the Director of the Division of Local Government Services. The Plan, available to all full time employees at their option, permits employees to defer a portion of their salary to future years. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency.

Amounts deferred under Section 457 plans must be held in trust for the exclusive benefit of participating employees and not be accessible by the County or its creditors. Since the County does not have a fiduciary relationship with the Plan, the balances and activities of the Plan are not reported in the County's financial statements.

Note 10: LEASE OBLIGATIONS

At December 31, 2017, the County had lease agreements in effect for the following:

Capital:

None

Operating:

Land and Building (6 sites)

Copiers (approximately 76 units)

Operating Leases - Future minimum lease payments under operating lease agreements are as follows:

<u>Year</u>	<u>Amount</u>
2018	\$ 1,491,377.62
2019	1,499,353.86
2020	1,384,873.64
2021	1,384,908.72
2022	1,403,985.15
2023-2027	4,252,730.22
2028-2032	2,478,844.92
2033-2037	1,576,474.56

Rental payments under operating leases for the year 2017 were \$1,476,671.39.

Note 11: CAPITAL DEBT**General Improvement Bonds**

County College Bonds, Series 2002 - On August 1, 2002, the County issued \$6,300,000.00 of County College Bonds, with interest rates ranging from 3.25% to 4.20%. The Bonds were issued to permanently finance various capital improvements in and for the County and the County College. The final maturity of the bonds was August 1, 2017.

General Improvement Bonds, Series 2007 - On November 20, 2007, the County issued \$28,300,000.00 of General Improvement Bonds, with interest rates ranging from 3.50% to 5.00%. The Bonds were issued to permanently finance various capital improvement ordinances, specifically 2005-2, 2006-3, and 2007-2. The final maturity of the bonds is November 1, 2018.

General Improvement Bonds, Series 2009 - On December 29, 2009, the County issued \$18,567,000.00 of General Improvement Bonds, with interest rates ranging from 2.50% to 5.00%. The bonds were issued to fund various capital ordinances, specifically 2008-3 and 2009-1. The final maturity of the bonds is December 15, 2019.

County College Bonds, Series 2012 - On June 29, 2012, the County issued \$8,500,000.00 of County College Bonds, with interest rates ranging from 2.750% to 3.125%. The Bonds were issued to provide for the permanent financing of capital improvement ordinance 2012-4 and for the acquisition of related capital equipment at and for certain facilities of Cumberland County College. The final maturity of the bonds is March 15, 2027.

General Obligation Refunding Bonds, Series 2012 - On September 21, 2012, the County issued \$2,465,000.00 of General Obligation Refunding Bonds, with interest rates ranging from 2.00% to 4.00%. The Bonds were issued to refund all of the County's \$2,500,000.00 General Improvement Bonds, Series 2002 maturing on August 1 in the years 2013 through and including 2017. The final maturity of the bonds was August 1, 2017.

General Obligation Bonds, Series 2014 - On June 26, 2014, the County issued \$19,550,000.00 General Obligation Bonds, consisting of \$16,675,000.00 of General Improvement Bonds and \$2,875,000.00 of County College Bonds, with interest rates ranging from 2.00% to 5.00%. The bonds funded various capital ordinances, specifically 2012-5, 2013-6, 2014-4, and 2014-6. The final maturity of the bonds is February 15, 2026.

County College Bonds, Series 2015 - On June 29, 2015, the County issued \$3,200,000.00 of County College Bonds, with interest rates ranging from 2.50% to 3.00%. The bonds funded capital ordinance 2013-2, as supplemented by 2014-16. The final maturity of the bonds is February 15, 2030.

Refunding Bonds, Series 2015 - On September 16, 2015, the County issued \$12,910,000.00 of General Improvement Refunding Bonds and \$3,850,000.00 of County College Refunding Bonds, with interest rates ranging from 1.00% to 4.00%. The Bonds were issued to advance refund several bond issues including \$2,400,000.00 of the outstanding principal amount of the County's General Improvement Bonds, Series 2006, \$4,000,000.00 of the outstanding principal amount of the County's College Bonds, Series 2006, and \$10,600,000.00 of the outstanding principal amount of the County's General Improvement Bonds, Series 2007. The final maturity of the bonds is August 15, 2023.

Refunding Bonds, Series 2015 - On September 16, 2015, the County issued \$4,150,000.00 of State Aid County College Refunding Bonds, with interest rates ranging from 1.50% to 2.50%. The Bonds were issued to advance refund \$4,000,000.00 of the outstanding principal amount of the County's State Aid County College Bonds, Series 2006. The final maturity of the bonds is August 15, 2021.

Note 11: CAPITAL DEBT (CON'T)**General Improvement Bonds (Con't)**

County College Bonds, Series 2016 - On March 24, 2016, the County issued \$3,000,000.00 of General Obligation Bonds (County College Bond Series), with interest rates ranging from 3.00% to 3.50%. The bonds funded capital ordinance 2015-7, as amended by 2015-9. The final maturity of the bonds is February 15, 2031.

Refunding Bonds, Series 2016 - On July 13, 2016, the County issued \$7,400,000.00 of General Improvement Refunding Bonds, with interest rates ranging from 2.00% to 5.00%. The Bonds were issued to advance refund \$7,467,000.00 of the outstanding principal amount of the County's General Improvement Bonds, Series 2009. The final maturity of the bonds is December 15, 2024.

County College Bonds, Series 2017 – On June 1, 2017, the County issued \$2,600,000.00 of General Obligation Bonds (County College Bond Series), with interest rates ranging from 2.00% to 4.00%. The bonds funded capital ordinance 2016-4. The final maturity of the bonds is May 15, 2027.

The following schedule represents the remaining debt service, through maturity, for the general improvement bonds:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 8,835,000.00	\$ 2,145,313.70	\$ 10,980,313.70
2019	7,735,000.00	1,796,630.76	9,531,630.76
2020	7,860,000.00	1,518,493.76	9,378,493.76
2021	8,135,000.00	1,233,218.76	9,368,218.76
2022	6,775,000.00	945,581.26	7,720,581.26
2023-2027	19,900,000.00	1,607,231.26	21,507,231.26
2028-2031	1,750,000.00	102,500.00	1,852,500.00
	<u>\$ 60,990,000.00</u>	<u>\$ 9,348,969.50</u>	<u>\$ 70,338,969.50</u>

General Debt – County Capital Loan Agreement

See Note 16 for information regarding the County Capital Loan Agreement for County Guaranteed Revenue Bonds, Series 2014. The following schedule represents the remaining debt service, through maturity, for the County Capital Loan Agreement:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 1,795,000.00	\$ 2,647,806.25	\$ 4,442,806.25
2019	1,850,000.00	2,593,956.25	4,443,956.25
2020	1,925,000.00	2,519,956.25	4,444,956.25
2021	2,000,000.00	2,442,956.25	4,442,956.25
2022	2,100,000.00	2,342,956.25	4,442,956.25
2023-2027	12,190,000.00	10,030,281.25	22,220,281.25
2028-2032	15,175,000.00	7,036,581.25	22,211,581.25
2033-2037	16,730,000.00	4,069,250.00	20,799,250.00
2038-2039	6,700,000.00	502,500.00	7,202,500.00
	<u>\$ 60,465,000.00</u>	<u>\$ 34,186,243.75</u>	<u>\$ 94,651,243.75</u>

Note 11: CAPITAL DEBT (CON'T)**General Debt - New Jersey Green Acres Loans**

On December 22, 2000, the County entered into a loan agreement with the New Jersey Department of Environmental Protection to provide \$915,773.00, at an interest rate of 2.00%. The proceeds were used to fund the Sunset Lake Dam project. Semiannual debt payments are due June 22nd and December 22nd through June 22, 2019.

On April 3, 2002, the County entered into a loan agreement with the New Jersey Department of Environmental Protection to provide \$632,742.87, at an interest rate of 2.00%. The proceeds were used to fund the East Lake Dam project. Semiannual debt payments are due January 3rd and July 3rd through July 3, 2020.

The following schedule represents the remaining debt service, through maturity, for the New Jersey Green Acres loans:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 97,800.65	\$ 3,698.29	\$ 101,498.94
2019	70,033.09	1,732.51	71,765.60
2020	41,410.06	622.18	42,032.24
	<u>\$ 209,243.80</u>	<u>\$ 6,052.98</u>	<u>\$ 215,296.78</u>

Note 11: CAPITAL DEBT (CON'T)

The following schedule represents the County's summary of debt for the current and two previous years:

	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Issued</u>			
General:			
Bonds, Loans and Notes	\$ 78,799,243.80	\$ 79,425,117.39	\$ 78,871,101.89
Authorized by Another Public Body			
Guaranteed by the County -- Capital Loan Agreement	60,465,000.00	62,210,000.00	63,890,000.00
Bonds Issued by Another Public Body			
Guaranteed by the County -- Bonds and Notes	41,304,243.00	33,145,000.00	35,145,000.00
Total Issued	<u>180,568,486.80</u>	<u>174,780,117.39</u>	<u>177,906,101.89</u>
<u>Authorized but not Issued</u>			
General:			
Bonds, Loans and Notes	2,617,295.72	2,742,500.00	3,607,127.58
Total Issued and Authorized but not Issued	<u>183,185,782.52</u>	<u>177,522,617.39</u>	<u>181,513,229.47</u>
<u>Deductions</u>			
General:			
Bonds Issued by Another Public Body			
Public Body Guaranteed by the County	41,304,243.00	33,145,000.00	35,145,000.00
Funds Temporarily Held to Pay Bonds	1,621,909.97	754,470.14	885,862.14
Bonds Issued and Bonds Authorized but not Issued for Capital Projects for County Colleges		14,074,000.00	14,501,500.00
Accounts Receivable from Other Public Authorities	55,034,850.00	36,747,384.79	44,399,716.60
Total Deductions	<u>97,961,002.97</u>	<u>84,720,854.93</u>	<u>94,932,078.74</u>
Net Debt	<u>\$ 85,224,779.55</u>	<u>\$ 92,801,762.46</u>	<u>\$ 86,581,150.73</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 indicated a statutory net debt of .978%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	\$ 183,185,782.52	\$ 97,961,002.97	\$ 85,224,779.55

Net debt \$85,224,779.55 divided by the equalized valuation basis per N.J.S.A.40A:2-2, as amended, \$8,714,607,350.00, equals .978%.

A revised Annual Debt Statement was filed by the Chief Financial Officer.

Note 11: CAPITAL DEBT (CON'T)**Borrowing Power Under N.J.S.A. 40A:2-6 as Amended**

2% of Equalized Valuation Basis	\$ 174,292,147.00
Less: Net Debt	<u>85,224,779.55</u>
Remaining Borrowing Power	<u><u>\$ 89,067,367.45</u></u>

Note 12: DEFEASED DEBT

In 2016, the County defeased certain general obligation bonds by placing the proceeds of new bonds in a separate irrevocable trust fund. The investments and fixed interest earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt is considered defeased and therefore removed as a liability from the County's financial statements. As of December 31, 2017, the total amount of defeased debt outstanding, but removed from the County's financial statements, is \$7,467,000.00.

Note 13: ARBITRAGE REBATE

The Tax Reform Act of 1986 placed restriction on investments of the proceeds of certain tax-exempt bonds issued after December 31, 1986. Specifically, investment earnings which are above arbitrage bond yield are required to be rebated to the United States Treasury Department within sixty days of the end of the fifth bond year. A bond year is defined, at the option of the issuing entity, as either the date of the first anniversary of bond settlement or the issuing entity's year end.

The County has multiple bonds outstanding as of December 31, 2017 that are subject to rebate calculations. Rebate calculations on these bonds are required to be made at least once every five years. The County prepares rebate calculations for purposes of determining any contingent liability for rebate in accordance with the requirements. As of December 31, 2017, the County has determined that no arbitrage rebate liability exists. The amount of contingent liability for rebate may change as a result of future events; and the County has not recorded an arbitrage rebate amount that is required to be paid or accrued at December 31, 2017.

Note 14: CHANGE ORDERS

During the year 2017, the County amended contracts by approving the following change orders that resulted in the total amount of change orders executed for these projects to exceed the originally awarded contract price by more than twenty percent (20%):

Ordinance

<u>Number</u>	<u>Project Description</u>
2017-144	Providing Various Social Services for the Homeless and the Social Services Block Grant Homeless Assistance Program
2017-145	Providing Various Social Services for the Homeless and the Social Services Block Grant Homeless Assistance Program
2017-146	Providing Various Social Services for the Homeless and the Social Services Block Grant Homeless Assistance Program
2017-405	East Point Light House Phase II
2017-265	Providing Job Search and Other Work Activities Program for Cape May County by Means of Cumberland County Department of Workforce Development
2017-322	Providing Transportation Services for Children and Families
2017-323	Providing Affordable Childcare and Supportive Family Services for Children and Families
2017-324	Providing Affordable Childcare and Supportive Family Services for Children and Families
2017-325	Providing Affordable Childcare and Supportive Family Services for Children and Families
2017-326	Providing Affordable Childcare and Supportive Family Services for Children and Families
2017-327	Providing Affordable Childcare and Supportive Family Services for Children and Families
2017-328	Providing Affordable Childcare and Supportive Family Services for Children and Families
2017-336	Providing Various Social Services for the Homeless and the Social Services Block Grant Homeless Assistance Program
2017-337	Providing Various Social Services for the Homeless and the Social Services Block Grant Homeless Assistance Program
2017-338	Providing Various Social Services for the Homeless and the Social Services Block Grant Homeless Assistance Program
2017-339	Providing Various Social Services for the Homeless and the Social Services Block Grant Homeless Assistance Program
2017-340	Providing Various Social Services for the Homeless and the Social Services Block Grant Homeless Assistance Program
2017-360	Providing Organizational Development and Change Management Training Services for the Cumberland County Division of Social Services
2017-380	Rehabilitation of Bridge, Mauricetown Bypass (CR 670) over Maurice River
2017-406	Community Support Services for the 2016-2018 Area Plan
2017-448	Providing Drug and Alcohol Treatment Services for the Cumberland County Alcohol and Drug Abuse Services Office
2017-494	Providing Various Services for the Cumberland County Youth Services Advisory Council
2017-684	Providing Various Services for the Cumberland County Youth Services Advisory Council

Note 14: CHANGE ORDERS (CONT'D)

N.J.A.C. 5:30-11.3 (a) 9 and 10 states that the total number of change orders executed for a particular contract shall not cause the originally awarded contract price to be exceeded by more than twenty percent (20%) unless otherwise authorized, and that if proposed change orders do exceed that twenty percent limitation, no work shall be performed or purchases made until the procedures of N.J.A.C. 5:30-11.9 have been completed.

N.J.A.C. 5:30-11.9 delineates the required procedures for change orders, which exceed the twenty percent (20%) limitation. The County has complied with all provisions of N.J.A.C. 5:30-11.9.

Note 15: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Surety Bonds - The County maintains commercial insurance coverage for surety bonds for selected employees and officials.

Joint Insurance Pool - The County is a member of the Cumberland County Insurance Commission (the "Commission"). The Commission is operated in accordance with regulations of the Division of Local Governmental Services of the Department of Community Affairs for the purpose of securing significant savings in insurance cost as well as providing stability in coverage. It is governed by three County officials who serve as commissioners and are appointed by the Board. Coverage in excess of the Commission's self-insured retention limit is provided through the Commission's membership in the New Jersey Counties Excess Joint Insurance Fund established in March 2010. The Commission provides its members with the following coverage:

General Liability, Auto Liability and Law Enforcement Liability
Worker's Compensation / Employer's Liability
Property, including Equipment Breakdown

Through membership in the New Jersey Counties Excess Joint Insurance Fund, the Commission offers the following ancillary insurance coverage to its members:

Public Officials Liability/ Employment	Volunteer Accident
Practices Liability	Above / Underground Storage Tank
Crime	Auto and Excess Auto Liability – CATS
Employed Lawyers Liability	Disability – Volunteer Fire Instructors
Medical Professional Liability	Professional Liability – Trainers
Pollution Liability	Cyber Liability
Non-Owned Aircraft Liability	

Contributions to the Commission, including a reserve for contingencies, are payable in two installments and are based on actuarial assumptions determined by the Commission's actuary. The Commissioner of Insurance may order additional assessments to supplement the Commission's claim, loss retention or administrative accounts to assure the payment of the Commission's obligations.

The Commission provides coverage on a self-insured basis and secures excess insurance in a form and an amount from an insurance company acceptable to the Commissioner of Insurance. The Commission publishes its own financial report for the year ended December 31, 2017, which can be obtained from:

Cumberland County Insurance Commission
164 West Broad Street
Bridgeton, New Jersey 08302

Note 15: RISK MANAGEMENT (CON'T)

Self-Insurance Plan - The County is self-insured for all claims incurred prior to October 3, 2012, which is the date of initial membership in the Commission. Subsequent to that date, all claims are processed and paid through the Commission. It has established the Reserve for Workers' Compensation in the Trust -- Other Fund to account for and finance its related uninsured risks of loss up to \$250,000.00 per any one accident. Inservco acts as administrator of the plan. The County purchases insurance for claims in excess of \$250,000.00 through the Commission. Settled claims have not exceeded this commercial coverage in any of the past three years.

At December 31, 2017, the balance estimated to be payable for the workers' compensation insurance was \$984,366.49, which is the amount that the records of the administrator of the plan show as potential claims reported. The balance estimated to be payable for the County general liability was \$90,125.00, which is the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported at December 31, 2017. The estimated payable for workers' compensation and county general liability insurance do not include any provision for claims incurred but not reported.

Any additional funds required for claims in excess of the amounts reserved and recorded as a liability will be paid and charged to the 2017 or future budgets. At December 31, 2017, the balances of the reserves are as follows:

<u>Insurance Plan</u>	<u>Amount</u>
Reserve for Workers' Compensation Insurance--Trust Fund	\$556,639.74
Reserve for General Liability Insurance--Trust Fund	482,234.40
Reserve for Automobile and Contractors Equipment Physical Damage Insurance -- Trust Fund	437,011.20

Note 16: COUNTY GUARANTEES

The following information applies to the Cumberland County Improvement Authority ("CCIA") and it should be noted that the CCIA does not have the power to levy or collect taxes. The debt issued by the CCIA is neither a debt nor a liability of the State, the County (except to the extent of any deficiency agreement or guarantee), nor any political subdivision of the State, except the Cumberland County Improvement Authority.

Cumberland County Improvement Authority

The Cumberland County Improvement Authority is a public body corporate and politic of the State of New Jersey and was created by a resolution of the County Board of Chosen Freeholders ("the County Board"). The CCIA operates under the supervision of a five member Board who are appointed for five year staggered terms by the County Board. The CCIA has from time to time issued its revenue bonds for projects involving the County and for which the County has a repayment obligation or guaranty.

Note 16: COUNTY GUARANTEES (CONT'D)

**Cumberland County Improvement Authority
Outstanding Debt Issued Under a Lease/Loan Agreement with the County
Or Guaranteed by the County
As of December 31, 2017**

<u>Purpose</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Amount Outstanding</u>	<u>Amount Guaranteed by County</u>
(1) County Guaranteed Lease Revenue Bonds, Series 2014	2.00-5.00%	5-29-14	5-1-39	\$16,810,000.00	\$16,810,000.00
(2) County Guaranteed Revenue Bonds, Series 2014	2.00-5.00%	10-30-14	9-1-39	\$62,210,000.00	\$62,210,000.00
(3) County Guaranteed Solid Waste System Revenue Refunding Bonds, Series 2015A	3.00-5.00%	6-4-15	1-1-26	\$14,595,000.00	\$14,595,000.00
(4) New Jersey Environmental Infrastructure Trust Bonds, Series 2017A	3.00-5.00%	5-25-17	9-1-36	\$2,510,000.00	\$2,510,000.00
(4) New Jersey Environmental Infrastructure Fund Loan, Series 2017B	No Interest	5-25-17	9-1-36	\$7,648,515.00	\$7,389,243.00

2006 Agreement

On June 29, 2006, the Cumberland County Board of Chosen Freeholders by ordinance, authorized the guarantee ("2006 Guaranty Agreement") of the punctual payment of the principal of and the interest on the Solid Waste System Revenue Bonds, Series 2006 (the "Bonds") of the Cumberland County Improvement Authority (the "Authority") to be issued in the aggregate principal amount not exceeding \$25,000,000.00 pursuant to a resolution of the Authority to provide for the financing of (i) the construction of (a) a Commercial Convenience Center, (b) the Phase II improvements of the Leachate System Improvements, (c) Stage 1 of the Aerobic/Anaerobic Landfill RD & D Project, and (d) an Equipment Storage Maintenance Building; (ii) the renovation of the Administration Building at the Solid Waste Complex; (iii) the relocation of the MSF Floor Improvements and Tire Shredder; (iv) funding the Bond Reserve Fund to ensure that the amount on deposit therein after the issuance of the Series 2006 Bonds equals the Bond Reserve Requirement, (v) paying capitalized interest on the 2006 Bonds; and (vi) paying the costs of issuance of the 2006 Bonds. Any of the Bonds that are no longer considered outstanding under the resolution of the Authority authorizing the Bonds shall not be considered outstanding for the purpose of this guarantee.

The ordinance further states that: "The principal amount of the Series 2006 Bonds included in the gross debt of the County shall be deducted from the gross debt of the County under and for all the purposes of the Local Bond Law (a) from and after the time of issuance of the Bonds until the end of the fiscal year beginning next after the completion of the Refunding Project to be financed from the proceeds of the Bonds and (b) in any Annual Debt Statement filed pursuant to the Local Bond Law as of the end of such fiscal year or any subsequent fiscal year if the revenues or other receipts or moneys of the Authority in such year are sufficient to pay its expenses of operation and maintenance in such year and all amounts payable in such year on account of the principal of and the interest on all such Bonds, all bonds of the County issued as provided under N.J.S.A. 40:37A-79 and all bonds of the Authority issued under the County Improvement Authorities Law."

The Series 2006 Solid Waste System Revenue Bonds were part of a refunding in 2015. See item (4) below regarding the 2015 agreement.

Note 16: COUNTY GUARANTEES (CONT'D)**(1) 2014 Agreement**

On May 29, 2014, the Cumberland County Board of Chosen Freeholders by ordinance, authorized the guarantee ("2014 Guaranty Agreement") of the punctual payment of the principal of and the interest on the County-Guaranteed Lease Revenue Bonds (Board of Social Services/Employment and Training Facilities Project), Series 2014 (the "Series 2014 Bonds") of the Authority to be issued in the aggregate principal amount not exceeding \$18,500,000.00 pursuant to a resolution of the Authority to provide for the financing of (i) the construction of a new facility for the Cumberland County Center for Workforce and Economic Development to be located on property in the City of Vineland currently owned by Cumberland County College; (ii) the acquisition and renovation of an existing facility in the City of Vineland for the Cumberland County Board of Social Services; (iii) the completion of such other improvements and work and acquisition of equipment and materials as may be necessary or appropriate for the completion of the capital improvements described above; (iv) capitalized interest on the Series 2014 Bonds (as hereinafter defined); and (v) the costs and expenses incurred by the Authority and the County in connection with the issuance and delivery of the Series 2014 Bonds, including the payment of a municipal bond insurance premium, if any (collectively, the "2014 Project". Any of the Bonds that are no longer considered outstanding under the resolution of the Authority authorizing the Bonds shall not be considered outstanding for the purpose of this guarantee.

The ordinance further states that: "The principal amount of the Series 2014 Bonds included in the gross debt of the County shall be deducted from the gross debt of the County under and for all the purposes of the Local Bond Law (a) from and after the time of issuance of the Bonds until the end of the fiscal year beginning next after the completion of the Refunding Project to be financed from the proceeds of the Bonds and (b) in any Annual Debt Statement filed pursuant to the Local Bond Law as of the end of such fiscal year or any subsequent fiscal year if the revenues or other receipts or moneys of the Authority in such year are sufficient to pay its expenses of operation and maintenance in such year and all amounts payable in such year on account of the principal of and the interest on all such Bonds, all bonds of the County issued as provided under N.J.S.A. 40:37A-79 and all bonds of the Authority issued under the County Improvement Authorities Law."

(2) 2014 Agreement

In October 2014, the Authority issued its County General Obligation Revenue Bonds (Technical High School Project), Series 2014, in the initial aggregate principal amount of \$63,890,000.00 (the "Series 2014 Bonds"), to make a loan to the County to finance the purchase of real property and the construction and equipping of a Technical High School. The payment of the principal and the interest on the Series 2014 Bonds is guaranteed by the County pursuant to a guaranty agreement executed and delivered by the County and the Authority in connection with the issuance of the Series 2014 Bonds.

(3) 2015 Agreement

In June 2015, the Cumberland County Board of Chosen Freeholders by ordinance, authorized the issuance of refunding bonds by the Cumberland County Improvement Authority and the issuance of a guaranty up to \$17,000,000.00 principal amount by the County for such refunding bonds. The Authority has previously issued its Cumberland County Improvement Authority County Guaranteed Solid Waste System Revenue Bonds, Series 2006 (the "Existing Bonds") under a bond resolution and the County has guaranteed the payment of principal and interest on the Existing Bonds (the "Existing County Guaranty") and the Authority now wishes to authorize the issuance of Additional Bonds in the form of refunding bonds under the Bond Resolution for the purpose of (i) advance refunding all or a portion of the Existing Bonds and (ii) paying the costs associated with the issuance of the Refunding Bonds.

Note 16: COUNTY GUARANTEES (CONT'D)**(3) 2015 Agreement (Cont'd)**

The ordinance further states that: "The principal amount of the Refunding Bonds included in the gross debt of the County shall be deducted from the gross debt of the County under and for all the purposes of the Local Bond Law (a) from and after the time of issuance of the Bonds until the end of the fiscal year beginning next after the completion of the Refunding Project to be financed from the proceeds of the Bonds and (b) in any Annual Debt Statement filed pursuant to the Local Bond Law as of the end of such fiscal year or any subsequent fiscal year if the revenues or other receipts or moneys of the Authority in such year are sufficient to pay its expenses of operation and maintenance in such year and all amounts payable in such year on account of the principal of and the interest on all such Bonds, all bonds of the County issued as provided under N.J.S.A. 40:37A-79 and all bonds of the Authority issued under the County Improvement Authorities Law."

(4) 2017 Agreement

In May 2017, the Authority issued indebtedness in connection with financing involving the New Jersey Environmental Infrastructure Trust to finance a solid waste project (the "Series 2017A NJEIT Bonds" and the "Series 2017B NJEIT Bonds"). The Authority's Series 2017A NJEIT Bonds were issued in the principal amount of \$2,510,000.00, with interest rates ranging from 3.00% to 5.00% and serial maturities ranging from \$90,000.00 in 2018 to \$175,000.00 in 2036. The Series 2017B NJEIT Bonds were issued in the principal amount of \$7,648,515.00 at zero interest with an initial principal payment of \$259,272.00 in 2017 and annual principal payments in the amount of \$388,908.00 from 2018 through 2036. As of December 31, 2017, \$2,510,000.00 principal amount of the Series 2017A NJEIT Bonds remained outstanding and \$7,389,243.00 principal amount of the Series 2017B NJEIT Bonds remained outstanding.

Non-Guaranteed CCIA Debt

On September 2, 2009, the Cumberland County Freeholder Board consented to the Cumberland County Improvement Authority undertaking the Project and issuing the Loan Unit Program Bonds, Series 2009 in an amount not to exceed \$60,000,000.00 for (i) purchase of general obligation bonds of the City of Vineland which were previously authorized to finance the costs of the acquisition and installation of a new simple cycle turbine generator at the Howard M. Down Generating Station and (ii) the financing of the Project through the issuance of the Authority's Local Unit Program Bonds (Vineland Municipal Electric Utility Project), Series 2009, in the aggregate principal amount not to exceed \$60,000,000.00 (the "Local Unit Program Bonds, Series 2009").

The amounts outstanding under the Series 2009 Bonds and Local Unit Program Bonds are not covered under the County Guaranty.

Note 17: FARMLAND PRESERVATION TRUST

The Board of Chosen Freeholders authorized the Farmland and Open Space Preservation Trust Fund referendum on the November, 1994 ballot. With a 58% majority, voters authorized the dedication of one cent of the County tax rate for Farmland and Open Space Preservation. The revenue is to be used for the acquisition of lands and interests in lands for conservation of farmland or open space. In proposing the issue, the Freeholders earmarked the first three to five years of revenue exclusively for farmland preservation. Future changes to the tax rate or levy must be authorized by referendum. All revenue received is accounted for in a Trust Fund dedicated by rider (N.J.S.A. 40A:4-39) for the purpose stated. Interest earned on the investment of these funds is credited to the Farmland Preservation Trust Fund. As of December 31, 2017, the Reserve for Farmland Preservation had a balance of \$583,663.31.

Note 18: CONTINGENCIES

Grantor Agencies - Amounts received or receivable from grantor agencies could be subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the County expects such amount, if any, to be immaterial.

Litigation - The County is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the County, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements. The County has procured insurance coverage covering all pending claims which is deemed to be adequate to meet any contingent liabilities arising from pending litigation or claims.

Note 19: CONCENTRATIONS

The County depends on financial resources flowing from, or associated with, both the federal government and the State of New Jersey. As a result of this dependency, the County is subject to changes in specific flows of intergovernmental revenues based on modifications to federal and State laws and federal and State appropriations.

Note 20: TAX ABATEMENTS

Municipalities within the County are authorized to enter into property tax abatement agreements for commercial and industrial structures under N.J.S.A. 40A:21-1 (Chapter 441, P.L. 1991) known as the "Five Year Exemption and Abatement Law". Under this law, municipalities may grant property tax abatements for a period of five years from the date of completion of construction for the purpose of encouraging the construction of new commercial and industrial structures. The first calendar year following completion, 0 percent of taxes are due, and each subsequent calendar the percentage of taxes due increases by 20 percent. During the 6th calendar year, 100 percent of taxes are assessed and due. The property owner agrees that the payment in lieu of taxes shall be made to the municipality in quarterly installments on those dates when real estate tax payments are due. Failure to make timely payments shall result in interest being assessed at the highest rate permitted for unpaid taxes and a real property tax lien on the land. The County receives 100% of its tax levy from each of the municipalities within the County and does not have any reduction in revenue as a result of these tax abatement programs.

The 2017 Equalization Tables for Cumberland County indicated 6 of 14 municipalities abated property taxes under this program. The total assessed value for properties participating in this program was \$80,957,000.00 and the total assessed value abated was \$50,203,500.00.

Note 21: RESTATEMENT OF GENERAL FIXED ASSETS ACCOUNT GROUP

Because of a correction of an error related to vehicle inventory, the general fixed assets account group as of December 31, 2016 has been restated.

The cumulative effect on the financial statements as reported for December 31, 2016 is as follows:

	Balance		(Restated)
	<u>Dec. 31, 2016</u>	<u>Prior Period</u>	<u>Balance</u>
		<u>Adjustment</u>	<u>Dec. 31, 2016</u>
General Fixed Assets:			
Building	\$ 52,318,461.17		\$ 52,318,461.17
Land	2,976,255.22		2,976,255.22
Equipment	7,197,188.21		7,197,188.21
Vehicle (Truck/Heavy Equipment)	9,952,995.01		9,952,995.01
Computers	2,130,447.33		2,130,447.33
Vehicles	4,379,792.55	\$ (1,891,976.10)	2,487,816.45
Work In Progress	4,393,726.40		4,393,726.40
Total General Fixed Assets	\$ 83,348,865.89	\$ (1,891,976.10)	\$ 81,456,889.79

Note 22: SUBSEQUENT EVENTS

Authorization of Debt - Subsequent to December 31, the County authorized additional bonds and notes as follows:

<u>Purpose</u>	<u>Adoption</u>	<u>Authorization</u>
Construction of an addition to the Vocational Technical High School of Cumberland County	07/24/18	\$ 26,200,000.00

County Guaranty of Debt - On July 24, 2018 the County introduced Ordinance 2018-4 authorizing the guaranty by the County of Cumberland, State of New Jersey, of County Guaranteed Lease Revenue Bonds, Series 2018, to be issued by the Cumberland County Improvement Authority in an aggregate principal amount not to exceed \$65,000,000.00 in bonds issued for the purpose of financing the construction of a new county correctional facility.

SUPPLEMENTAL EXHIBITS

SUPPLEMENTAL EXHIBITS

CURRENT FUND

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Change Funds and Petty Cash
 For the Year Ended December 31, 2017

	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Advanced</u>	<u>Returned</u>	<u>Balance</u> <u>Dec. 31, 2017</u>
Change Funds:				
County Clerk.....	\$ 100.00	\$ 100.00		\$ 200.00
Meals on Wheels.....	100.00			100.00
Surrogate.....	40.00			40.00
Petty Cash Funds:				
Administration				
Freeholders.....		100.00	\$ 100.00	
Legal.....		500.00	500.00	
Treasurer.....		50.00	50.00	
Tax Board.....		100.00	100.00	
Board of Elections.....		50.00	50.00	
County Clerk.....		500.00	500.00	
Planning.....		25.00	25.00	
Buildings & Grounds.....		75.00	75.00	
County Surrogate.....		100.00	100.00	
Prosecutor.....		1,000.00	1,000.00	
Sheriff				
Subpoenas.....		3,000.00	3,000.00	
Extradition.....		3,000.00	3,000.00	
Sheriff - Other.....		300.00	300.00	
Corrections				
Corrections, Inmates.....		5,000.00	5,000.00	
Corrections - Other.....		300.00	300.00	
Office on Aging & Disabled.....		200.00	200.00	
Drug & Alcohol Clinic.....		200.00	200.00	
Veterans Affairs.....		50.00	50.00	
Rutgers, 4-H Extension.....		100.00	100.00	
Library.....		200.00	200.00	
	<u>\$ 240.00</u>	<u>\$ 14,950.00</u>	<u>\$ 14,850.00</u>	<u>\$ 340.00</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Shared Service Receivable
 For the Year Ended December 31, 2017

Balance December 31, 2016.....	\$	503,324.57
Increased by:		
2017 Receipt per N.J.S.A. 40A:4-87		200,000.00
		703,324.57
Decreased by:		
Collections.....		594,342.72
Balance December 31, 2017.....	\$	108,981.85

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Commodity Billing Receivable - Gasoline
 For the Year Ended December 31, 2017

Balance December 31, 2016.....	\$	24,719.66
Increased by:		
2017 Billings.....		379,074.34
		403,794.00
Decreased by:		
Collections.....		388,075.36
Balance December 31, 2017.....	\$	15,718.64

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Taxes Receivable
 For the Year Ended December 31, 2017

	<u>County Taxes</u>
2017 Levy.....	\$ 94,760,000.00
Decreased by:	
Collections.....	<u>\$ 94,760,000.00</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Added and Omitted Taxes
 For the Year Ended December 31, 2017

Balance Dec. 31, 2016	\$ 389,664.25
Increased by:	
Levy per Certification of the County Board of Taxation for Added and Omitted 2016 Taxes Due February 15, 2018.....	<u>379,130.18</u>
	768,794.43
Decreased by:	
Anticipated as Revenue.....	<u>389,664.25</u>
Balance Dec. 31, 2017	<u>\$ 379,130.18</u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue Accounts Receivable
For the Year Ended December 31, 2017

	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Accrued</u>	<u>Realized as</u> <u>Revenue</u>	<u>Balance</u> <u>Dec. 31, 2017</u>
Collections Realized as Revenue in 2017 County Budget:				
Miscellaneous Revenues Anticipated:				
County Clerk.....	\$ 129,845.50	\$ 1,286,880.65	\$ 1,301,908.75	\$ 114,817.40
Surrogate.....	4,075.02	154,599.77	156,325.44	2,349.35
Sheriff.....		351,475.74	351,475.74	
Interest on Investments:				
Treasurer.....		559,416.42	559,416.42	
Clerk.....	28.86	1,069.82	1,098.68	
Surrogate.....	3.73	38.23	38.98	2.98
Sheriff.....	366.23	5,894.72	5,637.80	623.15
Prosecutor - Discovery.....		12,624.65	12,624.65	
Board of County Patients in State and Other Institutions --				
County Adjuster.....		27,294.75	27,294.75	
	<u>\$ 134,319.34</u>	<u>\$ 2,399,294.75</u>	<u>\$ 2,415,821.21</u>	<u>\$ 117,792.88</u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2016 Appropriation Reserves
For the Year Ended December 31, 2017

	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Operating Expenses - Salaries</u>				
General Government				
Freeholders.....	\$ 3,604.10		\$ 2,724.85	\$ 879.25
County Clerk.....	40,670.42		20,934.84	19,735.58
Adjuster.....	43,982.78		2,967.36	41,015.42
Board of Elections.....	110,077.49		4,322.41	105,755.08
Administration & Finance.....	66,368.08		32,336.70	34,031.38
Technology.....	13,206.61		10,254.46	2,952.15
Board of Taxation.....	6,520.53		4,228.82	2,291.71
Legal.....	12,020.86		3,371.66	8,649.20
Buildings & Grounds.....	162,233.61		67,001.08	95,232.53
Land Use Administration - Planning.....	69,701.04		8,224.94	61,476.10
Judiciary and Corrections				
Surrogate.....	18,398.17		11,050.97	7,347.20
Sheriff.....	402,036.52		75,544.02	326,492.50
Prosecutor.....	643,404.11		141,762.64	501,641.47
Juvenile Detention.....	52,213.13		6,439.09	45,774.04
County Jail.....	1,885,106.36		304,995.83	1,580,110.53
Public Safety				
Weights & Measures.....	1,404.28	\$ 2,850.00	4,120.51	133.77
Emergency Communications (911).....	212,784.17		60,498.76	152,285.41
Emergency Management.....	7,690.05		4,671.50	3,018.55
Fire Academy.....	3,720.54		181.75	3,538.79
Public Works				
Roads & Bridges.....	150,448.53		87,593.71	62,854.82
Traffic Engineer.....	7,607.11	1,500.00	8,531.36	575.75
Engineering.....	96,091.40		17,582.80	78,508.60
Mosquito Control.....	21,912.58		17,556.61	4,355.97
Health & Human/Social Services				
Aging & Disabled.....	55,067.71		(305.72)	55,373.43
Drug & Alcohol Treatment.....	90,497.21		25,488.28	65,008.93
Veterans Affairs.....	1,381.71	3,650.00	4,945.44	86.27

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2016 Appropriation Reserves
For the Year Ended December 31, 2017

	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Operating Expenses - Salaries (Cont'd)</u>				
Recreation, Culture, Heritage & Education				
Recreation.....	\$ 1,488.41		\$ 786.36	\$ 702.05
Rutgers Agriculture Extension.....	12,914.44	\$ 4,300.00	17,189.25	25.19
County School Superintendent.....	14,529.75		7,227.45	7,302.30
Sub-Total Operations - Salaries.....	4,207,081.70	12,300.00	952,227.73	3,267,153.97
<u>Operating Expenses - Other</u>				
General Government				
Freeholders.....	19,026.38		23,609.50	17,537.74
Adjuster.....	193,214.74		3,063.65	191,679.83
Burial of Indigents.....	5,350.00		3,450.00	7,300.00
County Clerk.....	27,742.74		13,753.67	29,598.39
Board of Elections.....	618.70		3,017.59	1,442.91
Election Expenses.....	28,180.96		272,068.26	35,515.64
Administration & Finance.....	23,658.99		39,636.13	4,697.88
Technology.....	5,069.43		210,820.25	5,000.04
Auditor.....	121,000.00		113,750.00	7,250.00
Board of Taxation.....	1,790.62		125.29	1,915.91
Legal.....	55,352.94		3,186.03	55,370.93
Central Expenses - Facilities				
Other Insurance.....				
Buildings & Grounds.....	670.39		217,283.57	9,597.32
Switchboard.....	35,711.20		112,120.93	37,159.41
Postage.....	4,777.54		0.01	4,777.55
Utilities - Heat, Electric, Water, etc....	515,805.38		255,623.62	447,545.92
Gasoline.....	28,789.45	(31,300.00)	82,845.74	38,643.71

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2016 Appropriation Reserves
For the Year Ended December 31, 2017

	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Operating Expenses - Other (Cont'd)</u>				
Fringe Benefits & Payroll Taxes				
Workers Compensation.....				
Employee Health Insurance.....	\$ 1,189,434.18		\$ 4,777.06	\$ 1,186,636.88
Retiree Health Insurance.....	139,365.85		4,139.18	136,846.61
Employee Insurance Waivers.....	149,770.62		2,203.00	147,567.62
Education Fund, Tuition Reimburse...	30,216.00		19,078.00	11,138.00
Pension - DCRP.....	14,463.49		993.59	13,469.90
Social Security.....	560,724.16		81,094.85	479,629.31
NJ Unemployment.....	35,484.49		24,664.69	10,819.80
Land Use Administration				
Planning.....	13,950.60		37,147.72	8,793.06
Agriculture Development.....	20,000.00			20,000.00
Board of Construction Appeals.....	4,401.25		1,912.00	3,864.25
Judiciary and Corrections				
Surrogate.....	5,006.35		18,447.39	10,397.84
Sheriff.....	33,594.14		31,497.85	78,927.53
Medical Examiner.....	359,497.33		357,906.01	2,539.32
Prosecutor.....	12,863.50		213,424.79	17,728.83
Juvenile Detention - Shared Service...	32,881.56		539,323.35	278,261.43
Juvenile Detention.....	12,027.50		2,164.40	14,042.30
County Jail - Corrections.....	354,198.01		1,480,098.16	4,656.29
Public Safety				
Weights & Measures.....	1,566.64		224.20	1,566.64
Emergency Communications (911).....	4,901.31		25,021.95	6,339.78
Emergency Management.....	709.79		5,218.99	1,135.86
Fire Academy.....	242.12		26,204.14	2,024.12
Volunteer Fire Police.....	8,000.00		8,000.00	
Public Works				
Roads & Bridges.....	920.35		204,045.44	30,793.97
Traffic Engineer.....	1,283.76		106,832.00	12,629.84
Engineering.....	332.33	\$ 1,000.00	25,262.02	1,127.91
Mosquito Control.....	124.83		19,349.23	8,909.88
Lighting of Streets & Bridges.....	19,110.31		5,898.29	15,621.66

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2016 Appropriation Reserves
For the Year Ended December 31, 2017

	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Operating Expenses - Other (Cont'd)</u>				
Health & Human/Social Services				
Aging & Disabled.....	\$ 13,330.78		\$ 9,167.07	\$ 13,175.63
Drug & Alcohol Treatment.....	1,898.96		12,678.07	7,558.03
Mental Health Board.....	3,924.88		1,683.59	4,068.67
First Step Clinic.....	13,772.79		13,823.03	
Social Service Agency Contributions..	857.60		20,563.62	30,873.98
Veterans Affairs.....	3,404.15		7,881.48	3,907.29
Recreation, Culture, Heritage & Education				
Recreation.....	3,496.43		3,548.84	3,496.43
Out of County College Tuition.....	12,138.59		4,017.48	8,304.23
Rutgers Agriculture Extension.....	3,104.85	\$ 18,000.00	23,742.30	14,216.65
County School Superintendent.....	7,569.55		967.62	7,278.73
Unclassified				
Contingency.....	4,288.42		61,300.00	4,288.42
Matching Funds for Grants.....	49,622.00			49,622.00
Purchase of Vehicles.....	13,819.33		15,741.38	27,648.03
Sub-Total Operations - Other Expenses.....	<u>4,203,058.26</u>	<u>(12,300.00)</u>	<u>4,774,397.02</u>	<u>3,574,939.90</u>
Total Operations.....	<u>\$ 8,410,139.96</u>	<u>\$ -</u>	<u>\$ 5,726,624.75</u>	<u>\$ 6,842,093.87</u>
Cash Disbursed			\$ 3,647,335.42	
Prior Year Encumbrances			<u>2,079,289.33</u>	
			<u>\$ 5,726,624.75</u>	

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Commodity Billings Receivable
For the Year Ended December 31, 2017

	<u>Total</u>	<u>Fuel Consumption</u>	<u>Fuel Reserve</u>
Balance December 31, 2016.....	\$ 21,265.59	\$ 24,719.66	\$ (3,454.07)
Commodity Billings.....	<u>357,113.99</u>	<u>357,113.99</u>	
	378,379.58	381,833.65	(3,454.07)
Cash Receipts.....	<u>(369,445.99)</u>	<u>(366,115.01)</u>	<u>(3,330.98)</u>
Balance December 31, 2017.....	<u>\$ 8,933.59</u>	<u>\$ 15,718.64</u>	<u>\$ (6,785.05)</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Accounts Payable
 For the Year Ended December 31, 2017

	<u>Total</u>	<u>2016 Reserve</u>	<u>2012 Manor</u>	<u>Pension on Retro Payments</u>
Balance December 31, 2016.....	\$ 98,010.42	\$ 47,937.42	\$ 50,073.00	
Added from Operations.....	3,213.92	(883.20)		\$ 4,097.12
Total.....	101,224.34	47,054.22	50,073.00	4,097.12
Cash Payments.....	51,151.34	47,054.22		4,097.12
Balance December 31, 2017.....	<u>\$ 50,073.00</u>	<u>\$ -</u>	<u>\$ 50,073.00</u>	<u>\$ -</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Reserve - East Point Lighthouse
 For the Year Ended December 31, 2017

Balance December 31, 2016.....	\$ 243,014.03
Increased by: Budget Appropriation	<u>200,000.00</u>
	443,014.03
Decreased by: Cash Payments.....	<u>431,002.47</u>
Balance December 31, 2017.....	<u>\$ 12,011.56</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Cash Held by County Treasurer
 For the Board of Health
 For the Year Ended December 31, 2017

Balance December 31, 2016.....	\$	2,601,585.29
Increased by:		
Funds Collected for the Board of Health.....		4,148,763.70
		6,750,348.99
Decreased by:		
Payments for the Board of Health.....		4,162,531.76
Balance December 31, 2017.....	\$	2,587,817.23

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Cash Held By County Treasurer
 For the County Library
 For the Year Ended December 31, 2017

Balance Dec. 31, 2016	\$	291,832.00
Increased by:		
2017 Budget Appropriation.....	\$	1,000,000.00
Funds Collected for the County Library.....		139,548.70
		1,139,548.70
		1,431,380.70
Decreased by:		
Payments for the County Library.....		1,133,552.15
Balance Dec. 31, 2017	\$	297,828.55

SUPPLEMENTAL EXHIBITS

TRUST FUND

COUNTY OF CUMBERLAND
TRUST FUNDS
Statement of Trust Cash
Per N.J.S.A. 40A:5-5 -- Treasurer
For the Year Ended December 31, 2017

	<u>Total</u>	County Farmland and Open Space <u>Preservation Fund</u>	Audio-Visual <u>Aid Fund</u>	Other Trust Fund			
				<u>Miscellaneous</u>	<u>Payroll</u>	<u>Clerk</u>	<u>Prosecutor</u>
Cash Balance December 31, 2016.....	\$ 7,030,976.53	\$ 544,345.13	\$ 21,275.34	\$ 4,537,240.96	\$ 551,992.27	\$ 594,718.45	\$ 781,404.38
Increased by Cash Receipts							
Farmland/Open Space Preservation.....	1,557,720.77	1,557,720.77					
Various Reserves.....	5,636,764.28			5,579,422.07		57,342.21	
Prosecutor Law Enforcement.....	549,598.14						549,598.14
Payroll.....	62,976,924.49				62,976,924.49		
Total Cash Receipts.....	70,721,007.68	1,557,720.77		5,579,422.07	62,976,924.49	57,342.21	549,598.14
Decreased by Disbursements							
Farmland/Open Space Preservation.....	1,818,402.59	1,818,402.59					
Various Reserves.....	4,220,529.91			4,104,360.80		116,169.11	
Prosecutor Law Enforcement.....	362,580.11						362,580.11
Payroll.....	62,958,770.61				62,958,770.61		
	69,360,283.22	1,818,402.59		4,104,360.80	62,958,770.61	116,169.11	362,580.11
Cash Balance December 31, 2017.....	\$ 8,391,700.99	\$ 283,663.31	\$ 21,275.34	\$ 6,012,302.23	\$ 570,146.15	\$ 535,891.55	\$ 968,422.41

COUNTY OF CUMBERLAND
TRUST FUND - OTHER
Statement of Reserve for Payroll and Payroll Taxes Payable
For the Year Ended December 31, 2017

	Dec. 31, 2016	Cash.....		Dec. 31, 2017	
	<u>Reserve</u>	<u>Encumbrances</u>	Receipts	Disbursements	<u>Encumbrances</u>	<u>Reserve</u>
Federal and State Taxes.....	\$ 464.93	\$ 43,631.08	\$ 17,827,014.15	\$ 17,817,405.06	\$ 53,210.38	\$ 494.72
Net Pay.....	0.80		35,264,493.95	35,264,493.95		0.80
Public Employees Pension.....	10,644.78	301,629.63	3,745,448.85	3,730,026.33	316,208.15	11,488.78
Defined Contribution Retirement.....		390.64	82,559.52	82,950.16		
Police & Fire Retirement System.....	12,576.78	182,653.63	2,159,409.68	2,165,896.77	177,267.49	11,475.83
Garnishments - Wage Attachments.....			286,282.54	286,282.54		
Union Dues.....			591,990.41	591,990.41		
Deferred Compensation.....			726,055.99	726,055.99		
Health and Medical.....			2,211,115.96	2,211,115.96		
Donations - United Way.....			1,745.00	1,745.00		
Health Center Membership.....			24,776.62	24,776.62		
Supplemental Life & Disability.....			56,031.82	56,031.82		
Total Payroll Liabilities.....	\$ 23,687.29	\$ 528,304.98	\$ 62,976,924.49	\$ 62,958,770.61	\$ 546,686.02	\$ 23,460.13

COUNTY OF CUMBERLAND
TRUST FUND - OTHER
Statement of Miscellaneous Trust Fund Reserves
For the Year Ended December 31, 2017

	BalanceCash.....		Balance
	<u>Dec. 31, 2016</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Dec. 31, 2017</u>
Finance				
Unclaimed Funds.....		\$ 26,299.04	\$ 26,299.04	
Terminal Leave, Accumulated Sick Time....	\$ 1,252,831.58	50,000.00	90,701.03	\$ 1,212,130.55
Insurance - Property and Equipment.....	395,267.89	299,757.82	258,014.51	437,011.20
Insurance - Liability.....	155,467.44	1,750,188.00	1,423,421.04	482,234.40
Insurance - Workers Compensation.....	344,180.10	1,708,687.14	1,496,227.50	556,639.74
Tax Board - Appeals.....	114,078.82	10,520.00	4,905.07	119,693.75
Surrogate.....	65,039.78	9,566.00	11,232.33	63,373.45
Planning				
Performance Guarantees.....	316,594.02			316,594.02
Sub-division Site Inspection Escrow.....	25,196.29	14,626.50	1,887.50	37,935.29
Donations - Cultural and Heritage.....	29,277.47	7,595.00	20,998.59	15,873.88
Weights and Measures Fund.....	84,622.84	61,550.50	58,129.51	88,043.83
911 Emergency Communications - Donations....	6,414.92			6,414.92
Sheriff				
Sheriff.....	10,228.56	15,524.00	9,147.56	16,605.00
Law Enforcement Trust, Forfeited Funds....	3,013.51	80,405.61		83,419.12
Donations - K-9.....	5,334.94	2,275.79	1,861.72	5,749.01
Donations - Community Programs.....	20,134.21	26,129.10	19,598.85	26,664.46
Attorney Identification Card Program.....	1,503.00	225.00	383.25	1,344.75
Corrections - County Jail				
Commissions, Commissary and Telephone...	228,429.72	123,448.92	119,745.11	232,133.53
Last Chance Program.....	4,175.50			4,175.50
Public Works - Motor Vehicle Fines.....	580,885.31	1,251,456.25	552,628.43	1,279,713.13
Aging and Disabled				
Homeless.....	34,756.00	50,595.00		85,351.00
Older Americans Act.....	715,981.97	81,711.76	9,179.76	788,513.97
Veterans Cemetery - Donations.....	1,625.00			1,625.00
Employment Training - Transportation.....	138,438.15	8,845.64		147,283.79
Library - Donations.....	3,763.94	15.00		3,778.94
Total - All Trust Funds.....	\$ 4,537,240.96	\$ 5,579,422.07	\$ 4,104,360.80	\$ 6,012,302.23

COUNTY OF CUMBERLAND
TRUST FUND - OTHER
 Statement of County Prosecutor's Law Enforcement Trust Fund Accounts
 For the Year Ended December 31, 2017

	<u>Total</u>	<u>Seized Asset Trust Account (SATA)</u>	<u>County Law Enforcement Trust Account (CLETA)</u>	<u>Asset Maintenance Account (AMA)</u>	<u>Federal Law Enforcement Trust Account (FLETA)</u>	<u>Motor Vehicle Theft Account (ATEP)</u>
Balance December 31, 2016.....	\$ 781,404.38	\$ 438,641.36	\$ 294,472.47	\$ 11,316.46	\$ 35,548.77	\$ 1,425.32
Increased by:						
Cash Receipts.....	549,598.14	229,118.64	216,327.35	998.98	103,150.35	2.82
	1,331,002.52	667,760.00	510,799.82	12,315.44	138,699.12	1,428.14
Decreased by:						
Disbursements.....	362,580.11	228,369.68	97,113.93	1,384.00	35,712.50	
Balance December 31, 2017.....	<u>\$ 968,422.41</u>	<u>\$ 439,390.32</u>	<u>\$ 413,685.89</u>	<u>\$ 10,931.44</u>	<u>\$ 102,986.62</u>	<u>\$ 1,428.14</u>

COUNTY OF CUMBERLAND
TRUST FUND - OTHER
Statement of Reserve for Modernization of County Clerk
For the Year Ended December 31, 2017

Balance Dec. 31, 2016		\$ 594,718.45
Increased by:		
Cash Receipts		57,342.21
		652,060.66
Decreased by:		
Cash Disbursements		116,169.11
Balance Dec. 31, 2017		\$ 535,891.55

Exhibit SB-6

COUNTY OF CUMBERLAND
TRUST FUND - COUNTY FARMLAND AND OPEN SPACE PRESERVATION
Statement of Reserve for County Open Space and Farmland Preservation
For the Year Ended December 31, 2017

Balance Dec. 31, 2016		\$ 544,345.13
Increased by:		
Cash Receipts:		
State of New Jersey	\$ 655,255.46	
2017 One-Cent Tax Levy	873,749.00	
Added and Omitted Taxes	3,863.86	
Acquisition of Development Easement - From Municipality	24,852.45	
		\$ 1,557,720.77
Due from NJ DEP Green Acres Program		300,000.00
		1,857,720.77
		2,402,065.90
Decreased by:		
Farmland Preservation Expenses		2,118,402.59
Balance Dec. 31, 2017		\$ 283,663.31

SUPPLEMENTAL EXHIBITS

GENERAL CAPITAL FUND

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of General Capital Cash
Per N.J.S.A. 40A: 5-5 - Treasurer
For the Year Ended December 31, 2017

	<u>Total</u>	<u>Capital Projects</u>	<u>Vo-TEC HS</u>
Balance December 31, 2016.....	\$ 24,135,811.22	\$ 19,845,262.82	\$ 4,290,548.40
Increased by Receipts:			
Capital Improvement Fund.....	400,000.00	400,000.00	
Due Current Fund			
Interest Earnings.....	23,119.53		23,119.53
Deferred Charges Unfunded.....	15,000.00	15,000.00	
Bonds Issued.....	2,600,000.00	2,600,000.00	
Bond Anticipation Note.....	17,600,000.00	17,600,000.00	
Reserve to Retire Debt.....	284,232.10	284,232.10	
Total Receipts.....	<u>20,922,351.63</u>	<u>20,899,232.10</u>	<u>23,119.53</u>
Decreased by Disbursements:			
Due Current Fund - Interest Earnings.....	32,323.56		32,323.56
Bond Anticipation Note.....	11,520,000.00	11,520,000.00	
Anticipated as Current Fund Revenue			
Reserve to Retire Debt - Manor.....	154,814.00	154,814.00	
Reserve to Retire Debt.....	1,723,703.00	1,723,703.00	
Improvement Authorizations.....	15,582,493.43	12,949,914.12	2,632,579.31
Total Disbursements.....	<u>29,013,333.99</u>	<u>26,348,431.12</u>	<u>2,664,902.87</u>
Balance December 31, 2017.....	<u>\$ 16,044,828.86</u>	<u>\$ 14,396,063.80</u>	<u>\$ 1,648,765.06</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Analysis of General Capital Cash
 For the Year Ended December 31, 2017

<u>Ord.</u>	<u>Description</u>	<u>Deferred Charges</u>	<u>Ordinance Balance</u>	<u>Reserve for Encumbrances</u>	<u>Notes Outstanding</u>	<u>Other</u>	<u>Cash Balance</u>
14-05	Vo-TEC High School.....		\$ 1,652,893.89			\$ (4,128.83)	\$ 1,648,765.06
14-04	County College - Student Center.....		73,456.31				73,456.31
15-07	County College - Energy.....		56,092.02				56,092.02
17-03	County College.....	\$ (1,500,000.00)	1,498,470.69				(1,529.31)
07-04	Courthouse Improvements.....		62,799.00	\$ 243,154.76			305,953.76
12-05	Various Improvements.....		189,791.47	19,115.01			208,906.48
13-06	Various Improvements.....		131,128.58	153,103.55			284,232.13
14-06	Various Improvements.....		53,932.18	541,202.71			595,134.89
15-05	Various Improvements.....	(5,520,000.00)	245,500.80	302,309.09	\$ 5,520,000.00		547,809.89
16-03	Various Improvements.....	(6,000,000.00)	1,484,925.32	509,006.35	6,000,000.00		1,993,931.67
16-04	County College.....		2,555,964.83				2,555,964.83
16-06	Surrogate Software.....	(117,295.72)					(117,295.72)
17-02	Various Improvements.....	(6,080,000.00)	3,949,825.10	2,121,049.43	6,080,000.00		6,070,874.53
17-05	Bay-Shore Sewer.....	(1,000,000.00)	1,000,000.00				
	Reserve to Retire Debt, Manor.....					599,656.14	599,656.14
	Reserve to Retire Debt.....					1,022,253.83	1,022,253.83
	Capital Improvement Fund.....					200,622.35	200,622.35
		\$ (20,217,295.72)	\$ 12,954,780.19	\$ 3,888,940.90	\$ 17,600,000.00	\$ 1,818,403.49	\$ 16,044,828.86

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Deferred Charges to Future Taxation - Funded
 For the Year Ended December 31, 2017

	<u>Total Funded Deferred Charges</u>	<u>Serial Bonds</u>	<u>Capital Loan Agreement</u>	<u>Green Acres</u>
Balance, December 31, 2016.....	\$ 130,115,117.39	\$ 67,600,000.00	\$ 62,210,000.00	\$ 305,117.39
Increased by:				
Bonds Issued.....	2,600,000.00	2,600,000.00		
	132,715,117.39	70,200,000.00	62,210,000.00	305,117.39
Decreased by:				
Bonds/Loans paid from Budget Appropriation.....	11,050,873.59	9,210,000.00	1,745,000.00	95,873.59
Balance, December 31, 2017.....	<u>\$ 121,664,243.80</u>	<u>\$ 60,990,000.00</u>	<u>\$ 60,465,000.00</u>	<u>\$ 209,243.80</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Deferred Charges to Future Taxation - Unfunded
 For the Year Ended December 31, 2017

							<u>Analysis of Balance Dec. 31, 2017</u>		
<u>Ord.</u>	<u>Description</u>	<u>Balance Dec. 31, 2016</u>	<u>Authorizations</u>	<u>Bonds Issued</u>	<u>Budget Appropriation</u>	<u>Authorizations Canceled</u>	<u>Balance Dec. 31, 2017</u>	<u>Cash Expenditures</u>	<u>Unfunded Improvement Authorizations</u>
15-05	Various Improvements...	\$ 5,520,000.00					\$ 5,520,000.00	\$ 5,274,499.20	\$ 245,500.80
16-03	Various Improvements...	6,000,000.00					6,000,000.00	4,515,074.68	1,484,925.32
16-04	County College.....	2,600,000.00		\$ 2,600,000.00					
16-06	Surrogate Software.....	142,500.00			\$ 15,000.00	\$ (10,204.28)	117,295.72	117,295.72	
17-02	Various Improvements...		\$ 6,080,000.00				6,080,000.00	2,130,174.90	3,949,825.10
17-03	County College.....		1,500,000.00				1,500,000.00	1,529.31	1,498,470.69
17-05	Bay-Shore Sewer.....		1,000,000.00				1,000,000.00		1,000,000.00
		<u>\$ 14,262,500.00</u>	<u>\$ 8,580,000.00</u>	<u>\$ 2,600,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ (10,204.28)</u>	<u>\$ 20,217,295.72</u>	<u>\$ 12,038,573.81</u>	<u>\$ 8,178,721.91</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Bond Anticipation Notes
 For the Year Ended December 31, 2017

<u>Ord.</u>	<u>Description</u>	<u>Interest Rate</u>	<u>Date of Original Issue</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest</u>	<u>Balance Dec. 31, 2016</u>	<u>Increased</u>	<u>Decreased</u>	<u>Balance Dec. 31, 2017</u>	
2015-05	Various General Improvements...	2.00%	6/29/2015	5/25/2016	5/25/2017	\$ 110,400.00	\$ 5,520,000.00		\$ 5,520,000.00		
2016-03	Various General Improvements...	2.00%	5/25/2016	5/25/2016	5/25/2017	120,000.00	6,000,000.00		6,000,000.00		
2015-05	Various General Improvements...	2.00%	6/29/2015	5/24/2017	3/15/2018	89,240.00		\$ 5,520,000.00		\$ 5,520,000.00	
2016-03	Various General Improvements...	2.00%	5/25/2016	5/24/2017	3/15/2018	97,000.00		6,000,000.00		6,000,000.00	
2017-02	Various General Improvements...	2.00%	5/24/2017	5/24/2017	3/15/2018	98,293.33		6,080,000.00		6,080,000.00	
							<u>\$11,520,000.00</u>	<u>\$17,600,000.00</u>	<u>\$ 11,520,000.00</u>	<u>\$ 17,600,000.00</u>	
								Renewals.....	\$11,520,000.00	\$ 11,520,000.00	
								Issued for Cash.....	6,080,000.00		
									<u>\$17,600,000.00</u>	<u>\$ 11,520,000.00</u>	

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2017

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2017			Balance Dec. 31, 2016	Bonds Issued	Paid by Budget Appropriation	Balance Dec. 31, 2017
			Date	Amount	Interest Rate				
State Aid County College Bonds	08/01/02	\$ 6,300,000.00				\$ 500,000.00		\$ 500,000.00	
General Obligation Bonds	11/20/07	28,300,000.00	11/01/18	\$ 2,000,000.00	4.000%	4,000,000.00		2,000,000.00	\$ 2,000,000.00
General Obligation Bonds	12/29/09	18,567,000.00	12/15/18 - 19	1,500,000.00	4.000%	4,500,000.00		1,500,000.00	3,000,000.00
County College Bonds	06/29/12	8,500,000.00	03/15/18-21	650,000.00	2.750%	6,850,000.00		330,000.00	6,520,000.00
			03/15/22-25	650,000.00	3.000%				
			03/15/26	660,000.00	3.000%				
			03/15/27	660,000.00	3.125%				
General Obligation Bonds	09/21/12	2,465,000.00			3.000%	480,000.00		480,000.00	
State Aid County College Bonds	06/26/14	2,875,000.00	02/15/18-21	300,000.00	4.000%	2,275,000.00		300,000.00	1,975,000.00
			02/15/22	300,000.00	2.500%				
			02/15/23	300,000.00	5.000%				
			02/15/24	175,000.00	5.000%				
General Obligation Bonds	06/26/14	16,675,000.00	02/15/18	1,100,000.00	4.000%	14,750,000.00		1,000,000.00	13,750,000.00
			02/15/19	1,200,000.00	4.000%				
			02/15/20	1,300,000.00	4.000%				
			02/15/21	1,400,000.00	4.000%				
			02/15/22	1,500,000.00	2.500%				
			02/15/23	1,650,000.00	5.000%				
			02/15/24	1,800,000.00	5.000%				
			02/15/25-26	1,900,000.00	3.000%				
State Aid County College Bonds	06/29/15	3,200,000.00	02/15/18-19	150,000.00	2.750%	3,050,000.00		150,000.00	2,900,000.00
			02/15/20-22	200,000.00	2.750%				
			02/15/23-30	250,000.00	3.000%				
State Aid County College Refunding Bonds	09/16/15	4,150,000.00	08/15/18	840,000.00	1.500%	4,095,000.00		850,000.00	3,245,000.00
			08/15/19	820,000.00	1.750%				
			08/15/20	800,000.00	2.000%				
			08/15/21	785,000.00	2.000%				

(Continued)

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2017

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2017			Balance Dec. 31, 2016	Bonds Issued	Paid by Budget Appropriation	Balance Dec. 31, 2017
			Date	Amount	Interest Rate				
County College Refunding Bonds	09/16/15	\$ 3,850,000.00	08/15/18-20 8/15/21	\$ 770,000.00 765,000.00	4.000% 4.000%	\$ 3,850,000.00	\$ 775,000.00	\$ 3,075,000.00	
General Improvement Refunding Bonds	09/16/15	12,910,000.00	02/15/18 02/15/19-20 02/15/21 02/15/22 02/15/22 02/15/23 02/15/23	1,175,000.00 1,995,000.00 2,195,000.00 1,180,000.00 1,010,000.00 1,090,000.00 1,075,000.00	4.000% 4.000% 4.000% 4.000% 2.500% 4.000% 2.375%	12,890,000.00	1,175,000.00	11,715,000.00	
County College Bonds	03/24/16	3,000,000.00	02/15/18-21 2/15/22-26 02/15/27 2/15/28-29 2/15/30-31	150,000.00 200,000.00 250,000.00 250,000.00 250,000.00	3.000% 3.000% 3.000% 3.250% 3.500%	3,000,000.00	150,000.00	2,850,000.00	
State Aid County College Refunding Bonds	07/13/16	938,000.00	12/15/20 12/15/21-23 12/15/24	188,000.00 190,000.00 180,000.00	4.000% 4.000% 5.000%	938,000.00		938,000.00	
General Improvement Refunding Bonds	07/13/16	6,462,000.00	12/15/20 12/15/21 12/15/22 12/15/23 12/15/24	1,307,000.00 1,300,000.00 1,295,000.00 1,280,000.00 1,240,000.00	4.000% 4.000% 4.000% 4.000% 5.000%	6,422,000.00		6,422,000.00	
State Aid County College Bonds	06/01/17	2,600,000.00	5/15/18-20 05/15/21 5/15/22-23 5/15/24-25 05/15/26 05/15/27	200,000.00 200,000.00 250,000.00 300,000.00 300,000.00 400,000.00	2.000% 3.000% 4.000% 2.000% 2.125% 2.250%		\$ 2,600,000.00	2,600,000.00	
						\$ 67,600,000.00	\$ 2,600,000.00	\$ 9,210,000.00	\$ 60,990,000.00

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Green Acres Loan Payable
 For the Year Ended December 31, 2017

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2016</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2017</u>
1996-2	Improvements to Sunset Lake Dam.....	\$ 144,308.83	\$ 56,863.45	\$ 87,445.38
1999-1	Various Capital Improvements.....	160,808.56	39,010.14	121,798.42
		\$ 305,117.39	\$ 95,873.59	\$ 209,243.80

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Obligation Under Capital Loan Agreement
For the Year Ended December 31, 2017

Date of Original Issue	Description	Amount of Original Issue	Balance Dec. 31, 2016	Paid by Budget Appropriation	Balance Dec. 31, 2017
	General Obligation Revenue				
10/30/14	Bonds (Technical HS Project)	\$ 63,890,000.00	\$ 62,210,000.00	\$ 1,745,000.00	\$ 60,465,000.00
<u>Annual Budget Requirements</u>					
Year	Total	Principal	Interest	Rate	
2018	\$ 4,442,806.25	\$ 1,795,000.00	\$ 2,647,806.25	3.000%	
2019	4,443,956.25	1,850,000.00	2,593,956.25	4.000%	
2020	4,444,956.25	1,925,000.00	2,519,956.25	4.000%	
2021	4,442,956.25	2,000,000.00	2,442,956.25	5.000%	
2022	4,442,956.25	2,100,000.00	2,342,956.25	5.000%	
2023	4,442,956.25	2,205,000.00	2,237,956.25	5.000%	
2024	4,442,706.25	2,315,000.00	2,127,706.25	5.000%	
2025	4,446,956.25	2,435,000.00	2,011,956.25	5.000%	
2026	4,445,206.25	2,555,000.00	1,890,206.25	5.000%	
2027	4,442,456.25	2,680,000.00	1,762,456.25	5.000%	
2028	4,443,456.25	2,815,000.00	1,628,456.25	5.000%	
2029	4,442,706.25	2,955,000.00	1,487,706.25	3.000%	
2030	4,444,056.25	3,045,000.00	1,399,056.25	3.000%	
2031	4,442,706.25	3,135,000.00	1,307,706.25	3.000%	
2032	4,438,656.25	3,225,000.00	1,213,656.25	3.125%	
2033	4,442,875.00	3,330,000.00	1,112,875.00	5.000%	
2034	4,296,375.00	3,350,000.00	946,375.00	3.250%	
2035	4,187,500.00	3,350,000.00	837,500.00	5.000%	
2036	4,020,000.00	3,350,000.00	670,000.00	5.000%	
2037	3,852,500.00	3,350,000.00	502,500.00	5.000%	
2038	3,685,000.00	3,350,000.00	335,000.00	5.000%	
2039	3,517,500.00	3,350,000.00	167,500.00	5.000%	
		<u>\$ 94,651,243.75</u>	<u>\$ 60,465,000.00</u>	<u>\$ 34,186,243.75</u>	

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Capital Improvement Authorizations
 For the Year Ended December 31, 2017

Ord.	Date	Description	December 31, 2016		Authorized	Reappropriated	Canceled	Paid or Charged	December 31, 2017	
			Funded	Unfunded					Funded	Unfunded
14-05	4/30/14	Vo-TEC High School.....	\$ 4,285,473.20					\$ 2,632,579.31	\$ 1,652,893.89	
14-04	4/30/14	County College - Student Center.....	899,626.63					826,170.32	73,456.31	
15-07	5/19/15	County College - Energy.....	2,870,084.20					2,813,992.18	56,092.02	
16-04	5/24/16	County College.....		\$ 2,599,400.00				43,435.17	2,555,964.83	
17-03	5/23/17	County College.....			\$ 1,500,000.00			1,529.31		\$ 1,498,470.69
07-04	11/8/07	Courthouse Improvements.....	324,184.84					261,385.84	62,799.00	
12-05	6/26/12	Various Improvements.....	214,866.37					25,074.90	189,791.47	
12-06	8/28/12	Various Improvements.....	66,825.00					66,825.00		
13-06	8/27/13	Various Improvements.....	15,065.56					(116,063.02)	131,128.58	
14-06	4/30/14	Various Improvements.....	1,087,868.41					1,033,936.23	53,932.18	
14-14	12/23/14	Various Re-Appropriated.....	292.01					292.01		
15-05	4/30/15	Various Improvements.....		1,125,020.89		\$ (139,000.00)		740,520.09		245,500.80
16-03	3/29/16	Various Improvements.....		3,502,989.28				2,018,063.96		1,484,925.32
16-06	6/28/16	Surrogate Software.....		10,204.28			\$ (10,204.28)			
16-08	10/25/16	Criminal Justice Reform.....	1,221,047.84							(1,221,047.84)
17-02	4/18/17	Various Improvements.....			6,400,000.00			2,450,174.90		3,949,825.10
17-04	11/21/17	Acquisition of Body Scanner.....				139,000.00		139,000.00		
17-05	11/28/17	Bay-Shore Sewer.....			1,000,000.00					1,000,000.00
			<u>\$ 10,985,334.06</u>	<u>\$ 7,237,614.45</u>	<u>\$ 8,900,000.00</u>	<u>\$ -</u>	<u>\$ (1,231,252.12)</u>	<u>\$ 12,936,916.20</u>	<u>\$ 4,776,058.28</u>	<u>\$ 8,178,721.91</u>

Capital Improvement Fund	\$ 320,000.00	\$ (6,534,518.13)	12/31/2016 Encumbrances
Deferred Charges to Future Taxation - Unfunded	8,580,000.00	2,632,579.31	Cash Disbursements - Vo-TEC
	<u>\$ 8,900,000.00</u>	12,949,914.12	Cash Disbursements - County
		<u>3,888,940.90</u>	12/31/2017 Encumbrances
		<u>\$ 12,936,916.20</u>	

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Reserve for Encumbrances
 For the Year Ended December 31, 2017

Balance December 31, 2016.....	\$ 6,534,518.13
Increased by Charges to:	
2017 Improvement Authorizations.....	3,888,940.90
	10,423,459.03
Decreased by:	
Transfer to 2017 Improvement Authorizations.....	6,534,518.13
Balance December 31, 2017.....	\$ 3,888,940.90

Analysis of Balance Dec. 31, 2017

Improvement Authorizations	\$ 3,888,940.90
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COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Capital Improvement Fund
 For the Year Ended December 31, 2017

Balance December 31, 2016.....	\$ 120,622.35
Increased by:	
Current Fund Budget Appropriation.....	400,000.00
	520,622.35
Decreased by:	
Improvement Authorizations	320,000.00
Balance December 31, 2017.....	\$ 200,622.35

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Reserve to Retire Debt
 For the Year Ended December 31, 2017

	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Cash Receipts</u>	<u>Canceled</u> <u>Ordinances</u>	<u>Anticipated</u> <u>as Revenue</u>	<u>Balance</u> <u>Dec. 31, 2017</u>
Premium on Sale of Notes.....	\$ 118,656.00	\$ 149,600.00		\$ 118,656.00	\$ 149,600.00
Premium on Sale of Bonds.....		52,000.00			52,000.00
City of Bridgeton.....	44,000.00	26,148.50		44,000.00	26,148.50
VoTEC High School.....	1,078,020.89			1,078,020.89	
Funded Improvement Authorization Canceled.....			\$ 1,221,047.84	483,026.11	738,021.73
Excess Proceeds, Prior Year Bond Refunding.....		6,483.60			6,483.60
Willow Lake Dam Settlement.....		50,000.00			50,000.00
Reserve to Retire Debt.....	<u>\$ 1,240,676.89</u>	<u>\$ 284,232.10</u>	<u>\$ 1,221,047.84</u>	<u>\$ 1,723,703.00</u>	<u>\$ 1,022,253.83</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Reserve to Retire Debt Attributable Directly to the Cumberland Manor
 Incurred Before the Sale of the Cumberland Manor
 For the Year Ended December 31, 2017

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Year of Maturity</u>	<u>Amount of Manor Reserve</u>	<u>Balance Dec. 31, 2016</u>	<u>Anticipated as Revenue</u>	<u>Balance Dec. 31, 2017</u>
General Obligation Bonds.....	12/15/09	\$ 18,567,000.00	2018	\$ 16,561.50			
			2019	16,561.50			
			2020	16,561.50			
			2021	16,561.50			
			2022	16,561.50			
			2023	16,561.50			
			2024	16,197.15	\$ 132,127.65	\$ 16,561.50	\$ 115,566.15
General Obligation Bonds.....	9/21/12	2,465,000.00	2018	2,550.00	4,896.00	2,346.00	2,550.00
Refunding Bonds.....	9/15/15	12,910,000.00	2018	135,906.97			
			2019	81,076.57			
			2020	81,076.57			
			2021	85,529.34			
			2022	48,975.27			
			2023	48,975.27	617,446.49	135,906.50	481,539.99
					<u>\$ 754,470.14</u>	<u>\$ 154,814.00</u>	<u>\$ 599,656.14</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Bonds and Notes Authorized but not Issued
 For the Year Ended December 31, 2017

<u>Ord.</u> <u>Description</u>	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>2017</u> <u>Authorized</u>	<u>Notes</u> <u>Issued</u>	<u>Budget</u> <u>Appropriation</u>	<u>Bonds</u> <u>Issued</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2017</u>
16-04 County College.....	\$ 2,600,000.00				\$ (2,600,000.00)		
17-03 County College.....		\$ 1,500,000.00					\$ 1,500,000.00
16-06 Surrogate Software.....	142,500.00			\$ (15,000.00)		\$ (10,204.28)	117,295.72
17-02 Various Improvements.....		6,080,000.00	\$ (6,080,000.00)				
17-05 Bay-Shore Sewer.....		1,000,000.00					1,000,000.00
	<u>\$ 2,742,500.00</u>	<u>\$ 8,580,000.00</u>	<u>\$ (6,080,000.00)</u>	<u>\$ (15,000.00)</u>	<u>\$ (2,600,000.00)</u>	<u>\$ (10,204.28)</u>	<u>\$ 2,617,295.72</u>

SUPPLEMENTAL EXHIBITS
FEDERAL, STATE AND OTHER GRANT FUND

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Cash
 Per N.J.S.A. 40A:5-5 - Treasurer
 For the Year Ended December 31, 2017

Cash Balance December 31, 2016.....	\$	2,166,693.89
Increased by Cash Receipts		
Accounts Receivable		
Revenue Receipts.....	\$	15,938,491.78
Invoice Billing Receipts.....		9,534,636.02
Due Current Fund - Local Match.....		1,278,329.00
Unappropriated Grant Reserves.....		<u>395,372.81</u>
		<u>27,146,829.61</u>
		29,313,523.5
Decreased by Disbursements		
Appropriations - Appropriated Grant Reserves.....	27,065,046.15	
Unappropriated Grant Reserves		
Transfer to Trust Fund.....	5,933.13	
Transfer to Current Fund.....	<u>55,000.00</u>	
		<u>27,125,979.28</u>
Cash Balance December 31, 2017.....	\$	<u><u>2,187,544.22</u></u>

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Cash - Division of Social Services
Per N.J.S.A. 40A:5-5 - Treasurer
For the Year Ended December 31, 2017

	<u>Total</u>	<u>Administrative Operations</u>	<u>Assistance & Other Programs</u>
Cash Balance December 31, 2016.....	\$ 6,481,414.34	\$ 4,325,596.24	\$ 2,155,818.10
Increased by Cash Receipts			
Due to State of New Jersey TANF.....	126,607.84		126,607.84
Due to State of New Jersey Child Support.....	110,333.66		110,333.66
State Assistance			
Temporary Assistance to Needy Families..	2,836,891.18		2,836,891.18
Supplemental Security Income.....	536,643.90		536,643.90
Child Support.....	902,086.51	765,701.85	136,384.66
General Assistance.....	370,869.56		370,869.56
Administrative Operating Assistance.....	15,420,888.00	15,420,888.00	
Clearing Account.....	354,694.04		354,694.04
Child Support Account.....	1,630,426.42		1,630,426.42
REACH Account.....	21,905.59		21,905.59
County Budget Appropriation.....	6,067,747.00	5,434,316.00	633,431.00
Miscellaneous.....	800,907.28	800,907.28	
Total Cash Receipts.....	29,180,000.98	22,421,813.13	6,758,187.85
Decreased by Disbursements			
Due to State of New Jersey TANF.....	127,643.35		127,643.35
Due to State of New Jersey Child Support.....	114,952.25		114,952.25
State Assistance			
Temporary Assistance to Needy Families..	2,134,040.19		2,134,040.19
Supplemental Security Income.....	949,718.21		949,718.21
Child Support.....	136,284.66		136,284.66
General Assistance.....	330,076.24		330,076.24
Administrative Operating Assistance.....	21,213,683.20	21,213,683.20	
Clearing Account.....	271,113.21		271,113.21
Child Support Account.....	1,675,782.17		1,675,782.17
REACH Account.....	16,155.15		16,155.15
Unemployment.....	6,270.36	6,270.36	
Accounts Payable.....	757,577.66	757,577.66	
Total Cash Disbursements.....	27,733,296.65	21,977,531.22	5,755,765.43
Cash Balance December 31, 2017.....	\$ 7,928,118.67	\$ 4,769,878.15	\$ 3,158,240.52

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2017

Grant Description	Dec. 31, 2016 Balance	2017 Budget		Transfers	Received	Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Adopted	Amended by NJSA 40A:4-87				
<u>Area Plan - Federal Health & Human Services</u>							
(Title IIIB) Administration		\$ 57,335.00			\$ 57,335.00		
(Title IIIB) Older Americans Act	\$ 43,095.00		\$ (17,433.00)		(3,243.00)	\$ 28,905.00	
(Title IIIB) Older Americans Act		188,350.00	18,382.00		206,732.00		
(Title IIIB) Outreach	15,251.00		(32,490.00)		(69,706.00)	52,467.00	
(Title IIIB) Outreach		127,629.00	33,090.00		160,719.00		
(Title IIIC) Estate Proceeds		5,000.00			5,000.00		
(Title IIIC) Meals on Wheels		139,742.00	2,592.00		142,334.00		
(Title IIIC) Nutrition	12,249.00				12,249.00		
(Title IIIC) Nutrition		212,916.00	(230.00)		212,686.00		
(Title IIIE) Home Hospice		61,681.00	(3,731.00)		55,309.00	2,641.00	
Medicaid Outreach		9,815.00	139.00		9,954.00		
PROGRAM INCOME - Meals on Wheels, Municipal		20,300.00			13,400.00		\$ 6,900.00
PROGRAM INCOME - Nutrition	25,327.06				102.20	25,224.86	
PROGRAM INCOME - Nutrition		62,000.00			33,423.44		28,576.56
PROGRAM INCOME - Outreach	2,190.00					2,190.00	
PROGRAM INCOME - Outreach		3,505.00			2,734.00		771.00
PROGRAM INCOME (Title IIIC) Meals/Wheels	12,085.47				(22,733.88)	34,819.35	
PROGRAM INCOME (Title IIIC) Meals/Wheels		92,100.00			75,385.95		16,714.05
PROGRAM INCOME (Title IIIE) Home Hospice	6,190.00					6,190.00	
PROGRAM INCOME (Title IIIE) Home Hospice		10,000.00			3,240.00		6,760.00
PROGRAM INCOME, Transportation	2,901.57				(4,522.45)	7,424.02	
PROGRAM INCOME, Transportation		50,000.00			34,508.11		15,491.89
Senior Health Insurance Program	19,885.00				19,885.00		
Senior Health Insurance Program			26,000.00		12,773.00		13,227.00
Social Service Block Grant	30,202.00				17,544.00	12,658.00	
Social Service Block Grant		245,758.00			234,990.00		10,768.00
Social Service Block Grant, Outreach		30,526.00			30,526.00		
SSBG, Senior Transportation	21,468.00				16,331.00	5,137.00	
SSBG, Senior Transportation		206,174.00			202,102.00		4,072.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2017

Grant Description	Dec. 31, 2016 Balance	2017 Budget		Transfers	Received	Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Adopted	Amended by NJSA 40A:4-87				
<u>Federal Emergency Management Agency (FEMA)</u>							
Emergency Management Agency Assistance	\$ 55,000.00				\$ 55,000.00		
Emergency Management Agency Assistance		\$ 55,000.00					\$ 55,000.00
Emergency Management Agency Assistance			\$ 55,000.00				55,000.00
FEMA - Emergency Shelter Program			1,879.00		1,879.00		
Hazard Mitigation Grant	1,250,000.00				548,478.62		701,521.38
<u>Federal Health & Human Services</u>							
Retired Senior Volunteer Program (RSVP)	11,472.00				11,472.00		
Retired Senior Volunteer Program (RSVP)		44,037.00			37,265.00		6,772.00
<u>Federal Homeland Security</u>							
Homeland Security Grant	25,118.30				25,118.20	\$ 0.10	
Homeland Security Grant	153,765.54				153,646.12	119.42	
State Homeland Security Program			173,846.80				173,846.80
<u>Federal Housing & Urban Development</u>							
Emergency Housing Repairs	19,000.00						19,000.00
CDBG, Small Cities - 2012 Irene Storm	17,412.00						17,412.00
<u>Federal Justice</u>							
Community Oriented Policing - Cops, Kids, & Cones			5,831.00				5,831.00
Edward Byrne Justice Assist Grant			7,047.00				7,047.00
Gang, Gun & Narcotics Taskforce	167,757.45				167,757.45		
Gang, Gun & Narcotics Taskforce			199,266.00		23,216.73		176,049.27
Local Law Enforcement Block Grant, Megan's Law			11,515.00		11,515.00		
Local Law Enforcement Block Grant, Megan's Law		11,515.00					11,515.00
Resident Substance Abuse Treatment		45,816.00					45,816.00
Safe and Thriving Communities 2017-2020			737,769.00				737,769.00
Violence Against Women Act			21,304.00		21,304.00		
Victims of Crime Act	50,378.07				50,378.07		
Victims of Crime Act	210,626.00				210,626.00		
Victims of Crime Act - Supplemental Program	400,000.00				40,147.12		359,852.88
SART/SANE Program			76,471.00		57,676.20		18,794.80

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2017

Grant Description	Dec. 31, 2016 Balance	2017 Budget		Transfers	Received	Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Adopted	Amended by NJSA 40A:4-87				
<u>Federal Labor</u>							
TANF (7/1/14-6/30/15)	\$ 16,489.00				\$ 16,489.00		
TANF (7/1/15-6/30/16)	129,507.00				112,803.00	\$ 16,704.00	
Workforce NJ - TANF	1,999,109.00				1,689,534.00	131,853.00	\$ 177,722.00
Workforce NJ - TANF			\$ 2,031,518.00		607,396.00		1,424,122.00
WIOA - Adult	154,341.00				154,341.00		
WIOA - Adult	1,261,093.00				1,115,937.00		145,156.00
WIOA - Adult			1,474,854.00		294,860.00		1,179,994.00
WIOA - Dislocated Worker	37,720.00				37,720.00		
WIOA - Dislocated Worker	1,070,314.00				969,953.00		100,361.00
WIOA - Dislocated Worker			1,154,628.00		296,204.00		858,424.00
WIOA - Youth	327,975.00				293,150.00	34,825.00	
WIOA - Youth	1,428,981.00				758,305.00		670,676.00
WIOA - Youth			1,751,983.00		97,626.00		1,654,357.00
Pre-Release Special American Job Centers	500,000.00				276,849.35		223,150.65
<u>Federal Transportation</u>							
Federal Highway Administration - 2013	322,501.01				1,118.68	321,382.33	
Federal Highway Administration - CR607	77,869.95					77,869.95	
Federal Highway Administration - 2014	138,685.96				43,110.39	95,575.57	
Federal Highway Administration - Rumble Strips	640,612.43				436,362.30	204,250.13	
Federal Highway Administration - Fortescue Rd	241,388.60				4,912.09		236,476.51
Federal Highway Administration - New Jersey Ave	22,627.08	\$ 57,191.00				79,818.08	
Federal Highway Administration - Millville Signals			159,719.00		60,249.50		99,469.50
Federal Highway Administration -Traffic Signals		49,732.00			28,703.12		21,028.88
Federal Transit, Section 5307 Administration	1,020,000.00				1,020,000.00		
Federal Transit, Section 5307 Administration		1,020,000.00					1,020,000.00
Federal Transit, Section 5311 Administration	297,749.49				297,749.49		
Federal Transit, Section 5311 Administration		439,530.00			146,958.07		292,571.93
Subregional Transportation Planning	9,373.17					9,373.17	
Subregional Transportation Planning	65,767.96				54,567.96	11,200.00	
Subregional Transportation Planning			76,400.00		8,515.03		67,884.97
Total Federal Grants.....	12,313,478.11	3,245,652.00	7,965,349.80		11,697,950.86	1,160,626.98	10,665,902.07

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2017

Grant Description	Dec. 31, 2016 Balance	2017 Budget		Transfers	Received	Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Adopted	Amended by NJSA 40A:4-87				
<u>NJ Governor's Council on Drug/Alcohol</u>							
Drug & Alcohol Alliance	\$ 242,789.92				\$ 238,655.30		\$ 4,134.62
Drug & Alcohol Alliance			\$ 247,619.00		8,228.50		239,390.50
<u>NJ Department, Community Affairs</u>							
Universal Service Fund - Admiration Grant			5,824.00		5,824.00		
Low Income Home Energy Assistance Program			8,737.00		8,737.00		
<u>NJ Department, Environmental Protection</u>							
Clean Communities Grant			181,596.45		181,596.45		
Gandy's Beach Environmental Study	25,000.00						25,000.00
Mosquito Identification & Control	484.66				(437.19)	\$ 921.85	
<u>NJ Department, Human Services</u>							
Enrichment Center for the Blind					(14,048.00)	14,048.00	
Enrichment Center for the Blind		\$ 79,245.00			68,000.00		11,245.00
Enrichment Center for the Blind	1,801.00				1,801.00		
Enrichment Center for the Blind		27,145.00			20,513.00		6,632.00
Drug & Alcohol Abuse		139,540.00			139,540.00		
HSAC/CIACC		36,874.00			36,874.00		
Social Services for the Homeless	355,661.00	164,822.00	319,519.00		355,660.00		484,342.00
Personal Assistance		35,501.00			29,584.00		5,917.00
<u>NJ Department, Health & Senior Services</u>							
Comprehensive Alcohol	532,833.00				448,516.46	84,316.54	
Comprehensive Alcohol		696,490.00			524,709.00		171,781.00
Children System of Care (Navigator)			150,000.00		49,998.00		100,002.00
Differential Response Prevention Plan	125,000.00		150,000.00		275,000.00		

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2017

Grant Description	Dec. 31, 2016 Balance	2017 Budget		Transfers	Received	Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Adopted	Amended by NJSA 40A:4-87				
<u>NJ Department, Law & Public Safety</u>							
Body Armor, Sheriff 2017			\$ 4,517.26		\$ 4,517.26		
Body Armor, Jail 2017			15,765.57		15,765.57		
Body Armor, Prosecutor 2017			3,553.11		3,553.11		
Juvenile Detention Alternatives, Innovation Funding	\$ 56,805.50				56,805.39	\$ 0.11	
Juvenile Detention Alternatives, Innovation Funding		\$ 124,000.00			36,441.33		\$ 87,558.67
Radiological Emergency Response Plan	26,044.41					26,044.41	
Radiological Emergency Response Plan	12,446.82					12,446.82	
Radiological Emergency Response Plan	128,278.50				124,102.62	4,175.88	
Radiological Emergency Response Plan			130,906.00				130,906.00
State/Community Partnership	181,470.65				180,025.81	1,444.84	
State/Community Partnership		432,108.00			139,765.41		292,342.59
<u>NJ Department, State</u>							
Artists Development Workshop	1,250.00				1,250.00		
Council on the Arts, Local Arts	29,041.00				29,041.00		
Council on the Arts, Local Arts		116,165.00			104,549.00		11,616.00
Council for the Humanities			5,000.00				5,000.00
Historical Commission		21,000.00			15,750.00		5,250.00
Southern Shore Regional DMO		20,000.00			20,000.00		
<u>NJ Department, Transportation</u>							
Capital Transportation Program, 11	997,261.11				226,137.12		771,123.99
Capital Transportation Program, 12	325,589.34				325,589.34		
Capital Transportation Program, 13	792,750.00				696,162.65		96,587.35
Capital Transportation Program, 15	464,079.80				464,079.80		
Highway Administration - 2016	2,250,000.00				1,295,008.84		954,991.16
Capital Transportation Program, 16			3,846,900.00		2,989,233.48		857,666.52
Capital Transportation Program, 17		3,890,100.00					3,890,100.00
Capital Transportation Program, 18			7,876,914.00				7,876,914.00
Local Bridge 2013 CR 697			1,000,000.00				1,000,000.00
Local Bridge 2013, CR 637 Fortescue Creek	282,616.80				211,240.70		71,376.10

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2017

Grant Description	Dec. 31, 2016 Balance	2017 Budget		Transfers	Received	Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Adopted	Amended by NJSA 40A:4-87				
<u>NJ Department, Transportation (Cont'd)</u>							
Highway Administration - CR555 & CR610	\$ 1,391,577.82				\$ 952,070.50		\$ 439,507.32
Highway Administration - CR630 & CR655	1,197,513.39				354,199.79		843,313.60
Local Bridge 2014			\$ 1,000,000.00		620,259.75		379,740.25
Local Bridge 2015, Countermeasures			300,000.00				300,000.00
Local Bridge 2015, Menantico-Cedar			194,151.28				194,151.28
Local Bridge 2015, M'town Bypass			505,848.72				505,848.72
Local Bridge 2016, Menantico-Cedar			1,000,000.00				1,000,000.00
Local Bridge 2017, Buckhorn over Stow Creek			1,000,000.00				1,000,000.00
<u>NJ Agency, New Jersey Transit</u>							
Casino Sr Citizens & Veterans Transportation	169,339.43	\$ (169,339.43)					
Casino Sr Citizens & Veterans Transportation	547,367.25				386,664.24		160,703.01
Casino Sr Citizens & Veterans Transportation		496,519.43			109,032.20		387,487.23
Veterans Transportation	8,750.00				8,750.00		
Veterans Transportation			15,000.00		6,250.00		8,750.00
Job Access & Reverse Commute	74,620.07				68,728.05	\$ 5,892.02	
Job Access & Reverse Commute		310,000.00			163,701.20		146,298.80
Job Access & Reverse Commute			420,000.00		86,591.80		333,408.20
<u>NJ Department, Health & Senior Services</u>							
Adult Protective Services	32,123.00				23,691.00	8,432.00	
Adult Protective Services		120,356.00			113,748.00		6,608.00
Care Coordination		23,810.00			23,810.00		
Home Delivered Meal Supplement		1,087.00			1,087.00		
Safe Housing & Transportation		21,183.00			20,286.00		897.00
Weekend Home Delivered Meals		17,796.00			17,796.00		
PROGRAM INCOME, Care Management	33,754.00				(8,338.38)	42,092.38	
PROGRAM INCOME, Care Management		79,284.00			34,460.00		44,824.00
<u>NJ Department, Human Services</u>							
Special Transportation Initiative	19,369.00		12,913.00		19,369.00		12,913.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2017

Grant Description	Dec. 31, 2016 Balance	2017 Budget		Transfers	Received	Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Adopted	Amended by NJSA 40A:4-87				
<u>NJ Department, Labor & Workforce Development</u>							
Local CMAQ Initiative	\$ 132,603.06				\$ 45,963.67		\$ 86,639.39
Gateway Community Action Partnership	83,125.35		\$ 281.25		83,406.60		
Gateway Community Action Partner			90,625.20		22,966.44		67,658.76
Smart STEPS	4,815.00					\$ 4,815.00	
Smart STEPS			4,815.00				4,815.00
Workforce Development Partnership	2,545.00					2,545.00	
Workforce NJ, GA/SNAP	14,119.00				14,119.00		
Workforce NJ, GA/SNA	1,028,352.00				980,802.00	43,944.00	3,606.00
Workforce NJ, GA/SNA			1,254,232.00		442,485.00		811,747.00
Workforce Learning Link	97,532.00				87,983.00		9,549.00
Workforce Learning Link			193,000.00		54,272.00		138,728.00
Total State Grants.....	11,668,708.88	\$ 6,683,686.00	19,937,717.84		14,051,923.81	251,118.85	23,987,070.06
Total - All Grants.....	\$ 23,982,186.99	\$ 9,929,338.00	\$ 27,903,067.64		\$ 25,749,874.67	\$ 1,411,745.83	\$ 34,652,972.13
Unappropriated Reserves Realized as Revenue.....					\$ 545,683.46		
Cash Receipts.....					15,938,491.78		
Grant Billings Receivable.....					9,265,699.43		
Total Revenue Realized.....					\$ 25,749,874.67		

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Due to Current Fund
 For the Year Ended December 31, 2017

Balance December 31, 2016.....	\$	2,097,104.60
Increased by:		
Grants Appropriated Canceled and Adjustments.....		1,547,449.20
		3,644,553.80
Decreased by Disbursements		
Grants Receivable Canceled and Adjustments.....		1,411,745.83
Balance December 31, 2017.....	\$	2,232,807.97

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Unappropriated
 For the Year Ended December 31, 2017

<u>Grant Name</u>	<u>Dec. 31, 2016</u>	<u>Appropriated</u>	<u>Transfer to Current Fund</u>	<u>Transfer to Trust Fund</u>	<u>Cash Receipts</u>	<u>Dec. 31, 2017</u>
NJ Department of Human Services						
Community Provider Adjustment.....	\$ 17,712.31					\$ 17,712.31
Aging Donations & Program Income - Estate.....	5,933.13			\$ 5,933.13		
Drug & Alcohol - First Step Program.....	336,751.14	\$ 545,683.46	\$ 55,000.00		\$ 393,357.24	129,424.92
Small Cities CDBG Emergency Housing.....	6,016.36				2,015.57	8,031.93
	<u>\$ 366,412.94</u>	<u>\$ 545,683.46</u>	<u>\$ 55,000.00</u>	<u>\$ 5,933.13</u>	<u>\$ 395,372.81</u>	<u>\$ 155,169.16</u>

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2017

Description	Dec. 31, 2016 Balance	Budget Appropriations		Transfers	Paid or Charged			Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Budget	Amended by NJSA 40A:4-87		2016 Encumbered	Cash	2017 Encumbered		
<u>Federal Emergency Management Agency (FEMA)</u>									
Emergency Management Agency Assistance FY13	\$ 639.81				\$ 1,049.00	\$ 1,632.64		\$ 56.17	
Emergency Management Agency Assistance FY14	41,945.79				7,593.31	41,690.28	\$ 5,541.00		\$ 2,307.82
Emergency Management Agency Assistance FY15	54,810.00					5,737.50	600.00		48,472.50
Emergency Management Agency Assistance FY16		\$ 55,000.00							55,000.00
Emergency Management Agency Assistance FY17			\$ 55,000.00						55,000.00
Emergency Shelter Program	1,050.00					1,050.00			
Emergency Shelter Program				1,879.00		1,879.00			
Wing Wall Downe Twp	49,356.11								49,356.11
Hazard Mitigation Grant					1,250,000.00	1,184,798.33	65,201.50		0.17
<u>Federal Health & Human Services</u>									
Retired Sr Volunteer Program, 4/1/16-3/31/17	10,134.41				2,078.40	12,212.81			
Retired Sr Volunteer Program, 4/1/17-3/31/18		44,037.00				34,441.33	2,040.96		7,554.71
Retired Sr Volunteer Program, 4/1/16-3/31/17 Match	20,784.10				236.00	14,142.46		6,877.64	
Retired Sr Volunteer Program, 4/1/17-3/31/18 Match		38,164.00				16,907.36	124.00		21,132.64
<u>Federal Homeland Security</u>									
Homeland Security Grant - 2015	0.10							0.10	
Homeland Security Grant - 2016	82,797.34				70,968.20	153,610.12		155.42	
Homeland Security Grant - 2017			173,846.80				40,876.48		132,970.32
<u>Federal Housing & Urban Development</u>									
Emergency Housing Repairs	47,080.63								47,080.63
CDBG Small Cities, 2012 Irene Storm	24,911.75								24,911.75
<u>Federal Justice</u>									
Community Oriented Policing - Cops, Kids, & Cones			5,831.00			5,830.50			0.50
Criminal Alien Assistance Program					100,419.00	100,419.00			
Criminal Alien Assistance Program					53,968.00	53,968.00			
Criminal Alien Assistance Program					88,410.91	76,900.71	11,510.20		
Criminal Alien Assistance Program					90,724.00	41,187.68	49,536.32		
Edward Byrne Justice Assist Grant			7,047.00						7,047.00
Gang, Gun & Narcotics Taskforce	163,566.34				1,013.16	164,579.50			
Gang, Gun & Narcotics Taskforce			199,266.00			35,711.26	36,847.14		126,707.60
Local Law Enforcement Block Grant, Megan's Law			11,515.00						11,515.00
Local Law Enforcement Block Grant, Megan's Law		11,515.00				11,515.00			
Resident Substance Abuse Treatment		61,088.00	4,110.00						65,198.00
Safe & Thriving Communities 2017-2020			737,769.00						737,769.00
SART/SANE Program			104,992.00			104,991.88			0.12
Victims of Crime Act	205,856.12	77,341.00				283,197.12			
Victims of Crime Act, Supplemental	400,000.00					221,332.58	1,022.37		177,645.05
Violence Against Women Act			28,405.00			28,405.00			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2017

Description	Dec. 31, 2016 Balance	Budget Appropriations		Transfers	Paid or Charged			Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Budget	Amended by NJSA 40A:4-87		2016 Encumbered	Cash	2017 Encumbered		
Federal Transportation									
Federal Highway Administration - New Jersey Ave	\$ 22,627.08	\$ 57,191.00						\$ 79,818.08	
Federal Highway Administration - Fortescue Rd	34,808.72				\$ 171,643.18	\$ 4,912.09	\$ 171,643.18		\$ 29,896.63
Federal Highway Administration - 2013	376,058.99				600.00	600.00		376,058.99	
Federal Highway Administration - 2014	46,180.43							46,180.43	
Federal Highway Administration - Rumble Strips	206,918.96				311,039.48	313,708.31		204,250.13	
Federal Highway Administration - County Route 607	65,375.92							65,375.92	
Federal Highway Administration - Millville Signals			\$ 159,719.00			26,384.00	44,808.18		88,526.82
Federal Highway Administration -Traffic Signals		49,732.00				6,531.68	1,007.90		42,192.42
Federal Transit, Section 5307 Administration	127,606.18				6,225.60	127,969.76		5,862.02	
Federal Transit, Section 5307 Administration		1,451,249.00				1,009,680.85	7,436.44		434,131.71
Federal Transit, Section 5311 Administration	33,445.93				25,946.70	59,392.63			
Federal Transit, Section 5311 Administration		439,530.00				325,893.91	6,733.84		106,902.25
Subregional Transportation Planning	42,219.92				39,990.03	68,973.95		13,236.00	
Subregional Transportation Planning			95,500.00				49,971.35		45,528.65
Subregional Transportation Planning	90.00							90.00	
Federal Health & Human Services									
(Title IIIB) Administration	3,456.44				368.35	3,824.79			
(Title IIIB) Administration		57,335.00				53,307.11	2,204.29		1,823.60
(Title IIIB) Older Americans Act				\$ (145.00)	11,945.00	11,800.00			
(Title IIIB) Older Americans Act		75,602.00				64,608.00	10,994.00		
(Title IIIB) Outreach	170,552.86			(32,490.00)	1,101.85	16,231.46		122,933.25	
(Title IIIB) Outreach		360,759.00		33,090.00		201,647.99	43,596.85		148,604.16
(Title IIIC) Lenni Lenape				(131.00)	3,907.00	2,157.00		1,619.00	
(Title IIIC) Lenni Lenape		10,000.00				6,511.00	3,489.00		
(Title IIIC) Meals on Wheels		499,700.00	206.00	2,019.00		390,297.35	7,285.57	2,641.00	101,701.08
(Title IIIC) Meals on Wheels	120,631.65				14,860.73	23,680.03		111,812.35	
(Title IIIC) Nutrition Program	61,911.06				13,737.30	26,741.78		48,906.58	
(Title IIIC) Nutrition Program		411,745.00		(3,594.00)		313,776.71	8,335.67		86,038.62
(Title IIID) Home/Hospice Care				(7,199.00)	8,220.00	1,021.00			
(Title IIID) Home/Hospice Care		15,115.00		7,689.00		10,532.00	12,272.00		
(Title IIIE) Home/Hospice Care				(9,958.00)	30,746.00	20,788.00			
(Title IIIE) Home/Hospice Care		87,633.00	113.00	10,580.00		70,245.19	28,080.81		
Medicaid Outreach	1,139.06					1,139.06			
Medicaid Outreach		9,815.00		139.00		8,116.66	1,837.34		
Senior Health Insurance Program	9,633.25				36.94	9,670.19			
Senior Health Insurance Program			26,000.00			17,290.03	194.02		8,515.95
SSBG					45,124.00	32,466.00		12,658.00	
SSBG		245,758.00				201,566.00	44,192.00		
SSBG, Outreach	561.98					561.98			
SSBG, Outreach		10,175.00				9,141.60			1,033.40

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2017

Description	Dec. 31, 2016 Balance	Budget Appropriations		Transfers	Paid or Charged			Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Budget	Amended by NJSA 40A:4-87		2016 Encumbered	Cash	2017 Encumbered		
Federal Health & Human Services (Cont'd)									
SSBG, Outreach, Operating	\$ 8,024.08					\$ 8,024.08			
SSBG, Outreach, Operating		\$ 30,531.00				28,087.87			\$ 2,443.13
SSBG, Senior Transportation, Administration	1,958.59					1,958.59			
SSBG, Senior Transportation, Administration		38,461.00				32,309.89			6,151.11
SSBG, Senior Transportation, Operating	15,400.68				\$ 3,616.99	8,385.27		\$ 10,632.40	
SSBG, Senior Transportation, Operating		240,657.00				139,479.48	\$ 51,062.13		50,115.39
Federal Labor									
Pre-Release Special American Job Centers	500,000.00					316,454.96			183,545.04
TANF (7/1/14-6/30/15)	1,356.20					221.25			1,134.95
TANF (7/1/15-6/30/16)	129,506.15					112,802.15		16,704.00	
Workforce NJ - TANF	262,802.29				1,354,642.55	1,401,509.29	11,592.79	131,853.00	72,489.76
Workforce NJ - TANF			\$ 2,031,518.00			212,528.47	1,630,330.61		188,658.92
WIOA - Adult	1,261,091.56					1,131,472.63			129,618.93
WIOA - Adult			1,474,854.00			393,238.13			1,081,615.87
WIOA - Adult	154,341.99					154,341.99			
WIOA - Dislocated Worker	1,070,314.61					968,755.75			101,558.86
WIOA - Dislocated Worker			1,154,628.00			420,250.37			734,377.63
WIOA - Dislocated Worker	37,717.87					37,717.87			
WIOA - Youth	1,428,980.19					812,120.54			616,859.65
WIOA - Youth			1,751,983.00			135,292.66			1,616,690.34
WIOA - Youth	327,970.53					293,145.53		34,825.00	
Atlantic City Re-Employment	16,488.60					16,488.60			
Total Federal Grants.....	7,642,104.27	4,378,133.00	8,024,181.80		3,710,211.68	12,661,893.54	2,350,367.94	1,292,545.48	7,449,823.79
NJ Agency, New Jersey Transit									
Casino Sr Citizens & Veterans Transportation	1,306.21			\$ (1,306.21)					
Casino Sr Citizens & Veterans Transportation	164,033.22			(164,033.22)					
Casino Sr Citizens & Veterans Transportation	995.19					694.99			300.20
Casino Sr Citizens & Veterans Transportation	161,800.03				10,835.60	12,232.82			160,402.81
Casino Sr Citizens & Veterans Transportation		17,400.00		169,339.43		14,738.10	33,552.15		138,449.18
Casino Sr Citizens & Veterans Transportation		309,780.00				151,754.92	2,967.95		155,057.13
Sr/Disabled Transportation, Capital	4,000.00			(4,000.00)					
Sr/Disabled Transportation, Capital					203,062.24	203,062.24			
Veterans Transportation	11,250.00					11,250.00			
Veterans Transportation			15,000.00			5,960.21			9,039.79
Job Access & Reverse Commute	41,721.00					35,830.78		5,890.22	
Job Access & Reverse Commute		310,000.00				178,376.83			131,623.17
Job Access & Reverse Commute			420,000.00			173,184.30			246,815.70

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2017

Description	Dec. 31, 2016 Balance	Budget Appropriations		Transfers	Paid or Charged			Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Budget	Amended by NJSA 40A:4-87		2016 Encumbered	Cash	2017 Encumbered		
<u>NJ Department, Community Affairs</u>									
Low Income Home Energy Assistance Program			\$ 8,737.00			\$ 8,737.00			
Universal Service Fund - Administration Grant			5,824.00			5,824.00			
<u>NJ Department, Environmental Protection</u>									
Clean Communities			181,596.45			181,596.45			
Gandy's Beach Study					\$ 16,296.86	(8,703.14)	\$ 16,296.86		\$ 8,703.14
Mosquito ID & Control	\$ 806.29				3,551.67	3,873.30		\$ 484.66	
<u>NJ Department, Health & Senior Services</u>									
Children System of Care (Navigator)			150,000.00			5,265.22			144,734.78
Comprehensive Alcohol	86,266.50				12,853.51	14,803.47		84,316.54	
Comprehensive Alcohol		\$ 745,662.00				613,810.72	31,969.36		99,881.92
Differential Response Prevention Plan			150,000.00		201,555.04	284,999.65	66,555.39		
<u>NJ Department, Human Services</u>									
Drug & Alcohol Abuse	2,815.34				109.53	2,924.87			
Drug & Alcohol Abuse		154,465.00				84,894.34	2,288.43		67,282.23
Enrichment Center for the Blind	19,234.61				154.80	3,739.87		15,649.54	
Enrichment Center for the Blind		94,491.00				63,537.29	11,668.90		19,284.81
Enrichment Center for the Blind		27,145.00				26,472.61			672.39
HSAC/CIACC	2,256.37				2,558.55	4,814.92			
HSAC/CIACC		36,874.00				36,874.00			
Personal Assistance	1,891.36					1,891.36			
Personal Assistance		35,501.00				31,365.84			4,135.16
Social Services for the Homeless	11,330.36	164,822.00	319,519.00		220,663.03	539,297.24	161,274.03		15,763.12
<u>NJ Department, Law & Public Safety</u>									
Body Armor, Jail 2016	15,737.74								15,737.74
Body Armor, Jail 2017			15,765.57						15,765.57
Body Armor, Prosecutor 2015					3,951.96	3,951.96			
Body Armor, Prosecutor 2016					3,707.94	3,707.94			
Body Armor, Prosecutor 2017			3,553.11						3,553.11
Body Armor, Sheriff 2012					2,883.03	2,301.00	582.03		
Body Armor, Sheriff 2013					249.87		6,893.25	(6,643.38)	
Body Armor, Sheriff 2014	5,392.38						5,392.38		
Body Armor, Sheriff 2015	5,635.84						2,944.34		2,691.50
Body Armor, Sheriff 2016	4,830.72								4,830.72
Body Armor, Sheriff 2017			4,517.26						4,517.26
Juvenile Detention Alternatives, Innovation Funding	6,316.68				18,268.50	24,585.18			
Juvenile Detention Alternatives, Innovation Funding		124,000.00				103,114.67	20,885.33		

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2017

Description	Dec. 31, 2016 Balance	Budget Appropriations		Transfers	Paid or Charged			Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Budget	Amended by NJSA 40A:4-87		2016 Encumbered	Cash	2017 Encumbered		
<u>NJ Department, Law & Public Safety (Cont'd)</u>									
Radiologic Emergency Response Plan	\$ 30,559.52							\$ 30,559.52	
Radiologic Emergency Response Plan	12,449.20							12,449.20	
Radiologic Emergency Response Plan	122,041.82				\$ 3,751.96	\$ 119,164.23		6,629.55	
Radiologic Emergency Response Plan			\$ 130,906.00			\$ 35,505.66	\$ 71,600.97		\$ 23,799.37
State/Community Partnership	7,440.00				88,151.28	94,045.94		1,545.34	
State/Community Partnership		\$ 432,108.00				327,793.38	101,251.61		3,063.01
<u>NJ Department, State</u>									
Council for the Humanities			5,000.00						5,000.00
Council on the Arts, Local Arts					2,559.15	745.65		1,813.50	
Council on the Arts, Local Arts	2,294.91				26,538.50	28,833.41			
Council on the Arts, Local Arts		116,165.00				93,913.50	21,127.50		1,124.00
Historical Commission		21,000.00				17,125.00	3,875.00		
Southern Shore Regional DMO					380.65			380.65	
Southern Shore Regional DMO	1,654.00				1,750.00	2,550.00			854.00
Southern Shore Regional DMO		20,000.00				19,382.10			617.90
<u>NJ Department, Transportation</u>									
Capital Transportation Program, 01	53,365.19					53,365.19			
Capital Transportation Program, 10	223,053.37					223,053.37			
Capital Transportation Program, 13	386,358.41					335,110.70	51,247.71		
Capital Transportation Program, 14	21,579.85				1,491,619.80	658,422.18	715,701.17		139,076.30
Capital Transportation Program, 15	464,079.80				3,215,601.06	2,503,261.06	1,176,419.80		
Capital Transportation Program, 16	453,000.00				1,797,000.00	1,438,898.71	358,101.29		453,000.00
Capital Transportation Program, 16			3,846,900.00			1,742,260.46	1,246,973.02		857,666.52
Capital Transportation Program, 17		3,890,100.00							3,890,100.00
Capital Transportation Program, 18			787,691.4						7,876,914.00
State Share - FHA, CR 555 & 610	307,937.92				100,743.02		113,930.29		294,750.65
State Share - FHA, CR630/CR655	566,171.80				631,341.59	393,555.33	69,057.27		734,900.79
Local Bridge 2013, CR 637 Fortescue Creek	71,376.10					71,376.10			
Local Bridge 2013 CR 697			1,000,000.00						1,000,000.00
Local Bridge 2014			1,000,000.00			566,839.50	270,722.30		162,438.20
Local Bridge 2015, Countermeasures			300,000.00						300,000.00
Local Bridge 2015, Menantico-Cedar			194,151.28						194,151.28
Local Bridge 2015, M'town Bypass			505,848.72			505,848.72			
Local Bridge 2016, Menantico-Cedar			1,000,000.00						1,000,000.00
Local Bridge 2017, Buckhorn over Stow Creek			1,000,000.00						1,000,000.00
<u>NJ Governor's Council on Drug/Alcohol</u>									
Drug & Alcohol Alliance	38,855.97				170,732.06	205,453.41			4,134.62
Drug & Alcohol Alliance			247,619			37010.65	165521.91		45,086.44

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2017

Description	Dec. 31, 2016 Balance	Budget Appropriations		Transfers	Paid or Charged			Adjustments & Canceled	Dec. 31, 2017 Balance
		Original Budget	Amended by NJSA 40A:4-87		2016 Encumbered	Cash	2017 Encumbered		
<u>NJ Department, Health & Senior Services</u>									
Safe Housing & Transportation	\$ 118.32					\$ 118.32			
Safe Housing & Transportation		\$ 21,183.00				20,463.82	\$ 627.00		\$ 92.18
Adult Protective Services					\$ 32,123.00	23,691.00		\$ 8,432.00	
Adult Protective Services		120,356.00				77,617.00	42,739.00		
Care Coordination, Administration	2,416.15					2,416.15			
Care Coordination, Administration		23,810.00				21,370.33			2,439.67
Care Coordination, Operating	43,980.14					1,887.76		42,092.38	
Care Coordination, Operating		79,284.00				15,713.34			63,570.66
Home Delivered Meal Supplement					115.00	115.00			
Home Delivered Meal Supplement		1,391.00				1,268.97			122.03
Weekend Home Delivered Meals					1,822.60	1,822.60			
Weekend Home Delivered Meals		25,165.00				23,778.85	65.04		1,321.11
<u>NJ Department, Human Services</u>									
Special Transportation Initiative	17,595.18		\$ 12,913.00			30,508.18			
<u>NJ Department, Labor & Workforce Development</u>									
Gateway Community Action Partner	70,808.68		281.25			71,089.93			
Gateway Community Action Partner			90,625.20			47,003.34			43,621.86
General Assistance / SNAP	14,120.36					14,120.36			
General Assistance / SNAP	1,028,350.71					984,406.71		43,944.00	
General Assistance / SNAP			1,254,232.00			530,327.58			723,904.42
Local CMAQ Initiative	124,693.66					71,225.54			53,468.12
Smart STEPS	4,815.00							4,815.00	
Smart STEPS			4,815.00						4,815.00
Ticket to Work	1,245.37					850.00			395.37
Workforce Development Partner	2,545.00							2,545.00	
Workforce Learning Link	97,531.71					90,714.71			6,817.00
Workforce Learning Link			193,000.00			68,363.92			124,636.08
Total State Grants.....	4,718,057.98	6,770,702.00	19,937,717.84		8,264,931.80	14,403,152.61	4,772,231.28	254,903.72	20,261,122.01
<u>Other Grants</u>									
United Way of Philly & SNJ	1,253.29								1,253.29
Total Other Grants.....	1,253.29								1,253.29
Total - All Grants.....	\$ 12,361,415.54	\$ 11,148,835.00	\$ 27,961,899.64	\$ -	\$ 11,975,143.48	\$ 27,065,046.15	\$ 7,122,599.22	\$ 1,547,449.20	\$ 27,712,199.09
Revenue.....	\$ 9,929,338.00	\$ 27,903,067.64							
Match.....	1,219,497.00	58,832.00							
Total.....	\$ 11,148,835.00	\$ 27,961,899.64							

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Grant Awards - Division of Social Services
 For the Year Ended December 31, 2017

	<u>Balance</u> Dec. 31, 2016	<u>Budget</u>	<u>Matching</u> <u>Funds</u>	<u>Grant</u> <u>Receipts</u>	<u>Expended</u>	<u>Balance</u> Dec. 31, 2017
<u>Social Services Grant Program Reserves</u>						
Temporary Assistance for Needy Families.....	\$ 1,223,308.97	\$ 3,839,732.00	\$ 132,905.00	\$ 2,836,891.18	\$ 2,134,040.19	\$ 2,059,064.96
Supplemental Security Income.....	275,218.19	1,501,578.00	500,526.00	536,643.90	949,718.21	362,669.88
General Assistance.....	169,335.90			370,869.56	330,076.24	210,129.22
Child Support Program Disregard.....	9,199.60			136,384.66	136,284.66	9,299.60
Total Social Services Programs.....	<u>\$ 1,677,062.66</u>	<u>\$ 5,341,310.00</u>	<u>\$ 633,431.00</u>	<u>\$ 3,880,789.30</u>	<u>\$ 3,550,119.30</u>	<u>\$ 2,641,163.66</u>
<u>Due to State of New Jersey</u>						
Temporary Assistance for Needy Families.....	\$ 11,516.14			\$ 126,607.84	\$ 127,643.35	\$ 10,480.63
Child Support Program Disregard.....	12,116.26			110,333.66	114,952.25	7,497.67
Total Due New Jersey.....	<u>\$ 23,632.40</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236,941.50</u>	<u>\$ 242,595.60</u>	<u>\$ 17,978.30</u>
Total.....	<u>\$ 1,700,695.06</u>	<u>\$ 5,341,310.00</u>	<u>\$ 633,431.00</u>	<u>\$ 4,117,730.80</u>	<u>\$ 3,792,714.90</u>	<u>\$ 2,659,141.96</u>

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Clearing Fund - Division of Social Services
 For the Year Ended December 31, 2017

Balance December 31, 2016.....	\$	262,560.23
Increased by Receipts:		
Other Collections.....		354,694.04
		617,254.27
Decreased by Disbursements:		
Cash to Clients.....		271,113.21
Balance December 31, 2017.....	\$	346,141.06

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Child Support and Paternity Fund - Division of Social Services
 For the Year Ended December 31, 2017

Balance December 31, 2016.....	\$	143,510.81
Increased by Receipts:		
Regular Collections.....	\$	1,591,022.16
Blood Tests.....		7,424.89
Interest / Dividends.....		568.99
Other Refunds or Overpayments.....		<u>31,410.38</u>
		<u>1,630,426.42</u>
		1,773,937.23
Decreased by Disbursements:		
Refund to Assistance Fund.....		765,701.78
Adjustments (Federal Share to Administration Fund).....		765,701.85
Disregard Payments to Assistance Fund.....		136,384.66
Blood Tests.....		7,424.89
Interest / Dividends.....		<u>568.99</u>
Total Cash Disbursements.....		<u>1,675,782.17</u>
Balance December 31, 2017.....	\$	<u><u>98,155.06</u></u>

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of REACH Account - Division of Social Services
For the Year Ended December 31, 2017

Balance December 31, 2016.....	\$	(5,948.00)
Increased by Receipts:		
Assistance Reimbursements.....		21,905.59
		15,957.59
Decreased by Disbursements:		
TRE Expenditures.....		16,155.15
Balance December 31, 2017.....	\$	(197.56)

SUPPLEMENTAL EXHIBITS
OTHER OFFICIALS AND INSTITUTIONS

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2017 and 2016

	<u>Dec. 31, 2017</u>	<u>Dec. 31, 2016</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 358,683.00	\$ 319,349.40
	\$ 358,683.00	\$ 319,349.40
<u>LIABILITIES</u>		
<u>AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 143,811.15	\$ 135,306.36
Due to State of New Jersey	124,968.15	101,801.35
Reserve for Attorneys' Deposits	89,903.70	82,241.69
	\$ 358,683.00	\$ 319,349.40

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2017

<hr/>		
Balance Dec. 31, 2016		
County Clerk Fees	\$	90,687.00
Realty Transfer Fees		20,292.00
Public Health Priority Funding		9,096.50
Copier Revenue		1,287.00
Passport Processing Fees		4,145.00
Modernization Trust Fund		4,584.00
Homeless Trust Fund		5,186.00
Interest		<u>28.86</u>
		\$ 135,306.36
Increased by:		
Collections:		
County Clerk Fees	\$	927,346.15
Realty Transfer Fees		297,500.00
Clerk - Modernization Trust Fund		55,138.00
Clerk - Homeless Trust Fund		50,047.00
Passport Processing Fees		<u>76,756.00</u>
		1,406,787.15
County Board of Health Priority Fund		68,050.00
Public Health Priority Funding		61,678.25
Copier Fee Revenue		12,469.75
Miscellaneous Deposits or Charges from Bank Statement		8,231.10
Interest Earned		<u>1,069.82</u>
		<u>1,558,286.07</u>
Subtotal (Carried Forward)		1,693,592.43

(Continued)

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2017

Subtotal (Brought Forward)		\$ 1,693,592.43
Decreased by:		
Payments to County Treasurer:		
County Clerk Fees	\$ 931,620.25	
Realty Transfer Fees	294,433.50	
Clerk - Modernization Trust Fund	55,030.00	
Clerk - Homeless Trust Fund	50,601.00	
Passport Processing Fees	75,855.00	
	\$ 1,407,539.75	
County Board of Health Priority Fund	68,050.00	
Public Health Priority Funding	60,062.25	
Copier Fee Revenue	13,030.60	
Interest	1,098.68	
	1,549,781.28	
Balance Dec. 31, 2017		\$ 143,811.15

Analysis of Balance Dec. 31, 2017

County Clerk Fees		\$ 86,412.90
Realty Transfer Fees		23,358.50
Public Health Priority Funding		10,712.50
Copier Revenue		726.15
Miscellaneous Deposits or Charges from Bank Statement		8,231.10
Passport Processing Fees		5,046.00
Modernization Trust Fund		4,692.00
Homeless Trust Fund		4,632.00
		\$ 143,811.15
		\$ 143,811.15

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2017 and 2016

	<u>Dec. 31, 2017</u>	<u>Dec. 31, 2016</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 8,594.04	\$ 11,427.07
Senior Free Wills Account:		
Cash	8,424.19	6,439.19
Custodian Account:		
Cash and Cash Equivalents	8,775,394.38	8,406,330.87
	<u>\$ 8,792,412.61</u>	<u>\$ 8,424,197.13</u>

LIABILITIES
AND RESERVES

Revenue Account:		
Due to County Treasurer	\$ 2,352.33	\$ 4,078.75
Due to County Treasurer - Other	1,004.50	
Accounts Payable - Due to State of NJ		42.42
Attorneys' Deposits	5,237.21	7,305.90
	<u>8,594.04</u>	<u>11,427.07</u>
Senior Free Wills Account:		
Reserve for Senior Free Wills	8,424.19	6,439.19
Custodian Account:		
Reserve for Custodian Funds	8,775,394.38	8,406,330.87
	<u>\$ 8,792,412.61</u>	<u>\$ 8,424,197.13</u>

See Exhibit SL for Cash Reconciliation at December 31, 2017.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate Custodian Account
 Statement of Cash and Cash Equivalents
 For the Year Ended December 31, 2017

Balance Dec. 31, 2016		\$ 8,406,330.87
Increased by Receipts:		
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order	\$ 1,136,823.80	
Purchase of Certificate of Deposits	243,060.38	
Interest on Certificate of Deposits and Intermingled Minor Account	143,570.57	
		1,523,454.75
		9,929,785.62
Decreased by Disbursements:		
Payments Made Pursuant to Order by the County Court, Probate Division	1,001,299.29	
Maturity of Certificate of Deposits	153,060.38	
Interest, Penalties and Service Charges	31.57	
		1,154,391.24
Balance Dec. 31, 2017		\$ 8,775,394.38

Schedule of Cash and Cash Equivalents Dec. 31, 2017

Colonial Bank, FSB Guardianship -- Intermingled Minor Account		\$ 7,810,415.93
First National Bank of Elmer		
Certificate of Deposit No.:		
xxxx43		68,840.48
xxxx14		21,183.71
Ocean First Bank		
Certificate of Deposit No.:		
xxxx66		60,651.39
xxxx70		30,306.12
Century Federal Savings		
Certificates of Deposit Nos.:		
xxxx97		82,719.18
xxxx51		173,497.62
xxxx58		111,308.57
xxxx88		75,549.28
xxxx49		59,640.20
xxxx79		24,860.51
xxxx33		27,352.20
xxxx07		40,786.06
xxxx57		102,206.93
xxxx12		25,459.02
xxxx78		60,617.18
		\$ 8,775,394.38

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2017

<hr/>		
Balance Dec. 31, 2016		
Surrogate Fees	\$ 4,075.02	
Interest	3.73	
		\$ 4,078.75
Increased by:		
Collections:		
Fees	154,599.77	
Surrogate - Modernization Trust Fund	9,566.00	
Interest Earned	38.23	
		164,204.00
		168,282.75
Decreased by:		
Payments to County Treasurer:		
Fees	156,325.44	
Surrogate - Modernization Trust Fund	9,566.00	
Interest Earned	38.98	
		165,930.42
Balance Dec. 31, 2017		\$ 2,352.33

Analysis of Balance Dec. 31, 2017

Surrogate Fees	\$ 2,349.35	
Interest	2.98	
		\$ 2,352.33

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2017 and 2016

	<u>Dec. 31, 2017</u>	<u>Dec. 31, 2016</u>
<u>ASSETS</u>		
Cash	\$ 1,135,923.51	\$ 668,732.69
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 623.15	\$ 366.23
Reserve for Attorneys' Deposits	6,470.18	3,317.02
Garnish Payments	6,378.91	7,006.08
Reserve for Sales and Executions	1,122,451.27	658,043.36
	<u>\$ 1,135,923.51</u>	<u>\$ 668,732.69</u>

See Exhibit SL for Cash Reconciliation at December 31, 2017.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2017

Balance Dec. 31, 2016		\$	366.23
Increased by:			
Collections:			
Fees	\$	351,475.74	
Sheriff - Modernization Trust Fund		15,524.00	
Interest Earned		<u>5,894.72</u>	
			<u>372,894.46</u>
			373,260.69
Decreased by:			
Payments to County Treasurer:			
Fees		351,475.74	
Sheriff - Modernization Trust Fund		15,524.00	
Interest		<u>5,637.80</u>	
			<u>372,637.54</u>
Balance Dec. 31, 2017		\$	<u><u>623.15</u></u>

Analysis of Balance Dec. 31, 2017

Interest - Revenue		\$	622.19
Interest - Subpoena			<u>0.96</u>
		\$	<u><u>623.15</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Adjuster
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2017 and 2016

	<u>Dec. 31, 2017</u>	<u>Dec. 31, 2016</u>
<u>ASSETS</u>		
Accounts Receivable:		
Hospital Patients	\$ 350.74	\$ 350.74
State Institution Patients	7,784.34	7,784.34
	\$ 8,135.08	\$ 8,135.08
	\$ 8,135.08	\$ 8,135.08
<u>RESERVES</u>		
Reserve for Accounts Receivable	\$ 8,135.08	\$ 8,135.08
	\$ 8,135.08	\$ 8,135.08

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Adjuster
Statement of Due To County Treasurer
For the Year Ended December 31, 2017

Accrued in 2017:

Collections:

Board of Patients in State Institutions	\$ 27,294.75
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Decreased by:

Payments to County Treasurer:

Board of Patients in State Institutions	<u>\$ 27,294.75</u>
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COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Prosecutor's Confidential Fund
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2017 and 2016

	<u>Dec. 31, 2017</u>	<u>Dec. 31, 2016</u>
<u>ASSETS</u>		
Cash	\$ 4,337.63	\$ 6,177.95
<u>RESERVES</u>		
Reserve for Prosecutor's Confidential Fund	\$ 4,337.63	\$ 6,177.95

See Exhibit SL for Cash Reconciliation at December 31, 2017.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Jail
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2017 and 2016

	<u>Dec. 31, 2017</u>	<u>Dec. 31, 2016</u>
<u>ASSETS</u>		
Electronic Monitoring Program Account:		
Cash	\$ 1,600.00	\$ 5,475.24
	\$ 1,600.00	\$ 5,475.24
	\$ 1,600.00	\$ 5,475.24
<u>RESERVES</u>		
Electronic Monitoring Program Account:		
Reserve for Electronic Monitoring Program Account	\$ 1,600.00	\$ 5,475.24
Total Reserves	\$ 1,600.00	\$ 5,475.24
	\$ 1,600.00	\$ 5,475.24

See Exhibit SL for Cash Reconciliation at December 31, 2017.

COUNTY OF CUMBERLAND
 OTHER OFFICIALS AND INSTITUTIONS
 Statement of Cash Reconciliation
 As of December 31, 2017

	<u>Bank</u>	<u>Balance per Certification</u>	<u>Deposits in Transit</u>	<u>Outstanding Checks per Permanent Record</u>		<u>Balance</u>	<u>Reference</u>
County Clerk:							
Revenue Account	(A)	\$ 312,795.75	\$ 50,706.75	\$ 4,819.50	\$ 358,683.00	<u>\$ 358,683.00</u>	(SE)
Surrogate:							
Revenue Account	(A)	17,837.89	246.85	9,490.70	\$ 8,594.04		
Senior Free Wills	(A)	8,424.19			8,424.19		
Disbursement	(C)	3,725.99		3,725.99		<u>\$ 17,018.23</u>	(SF)
Sheriff:							
Revenue Account	(B)	1,379,302.47	0.01	243,379.93	\$ 1,135,922.55		
Extradition Account	(B)	-			-		
Subpoena Account	(B)	0.96			0.96	<u>\$ 1,135,923.51</u>	(SG)
Prosecutor's Office:							
Confidential Fund	(A)	4,443.56		105.93		<u>\$ 4,337.63</u>	(SI)
Jail:							
Dept. of Corrections Bail Account	(A)	3,205.00	2,620.00	5,825.00	\$ -		
Child Support Account	(A)				-		
Electronic Monitoring Program Account	(A)	1,660.00		60.00	1,600.00		
County Inmate Pay Account	(A)	963.00		963.00	-	<u>\$ 1,600.00</u>	(SK)

(A) Ocean First Bank
 (B) Newfield National Bank
 (C) Investors Bank

COUNTY OF CUMBERLAND

PART II

SINGLE AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2017**

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND STATE OF NEW JERSEY
CIRCULAR 15-08-OMB

INDEPENDENT AUDITOR'S REPORT

The Honorable Director and
Members of the County Board of Chosen Freeholders
County of Cumberland
Bridgeton, New Jersey 08302

Report on Compliance for Each Major Federal and State Program

We have audited the County of Cumberland's, in the State of New Jersey, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Grant Compliance Supplement* that could have a direct and material effect on each of the County of Cumberland's major federal and state programs for the year ended December 31, 2017. The County of Cumberland'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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards 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 Cumberland'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; audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB, 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 Cumberland'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 Cumberland's compliance.

Opinion on Each Major Federal and State Program

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

Report on Internal Control over Compliance

Management of the County of Cumberland 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 Cumberland'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 the Uniform Guidance and/or State of New Jersey Circular 15-08-OMB, 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 Cumberland 's internal control over compliance.

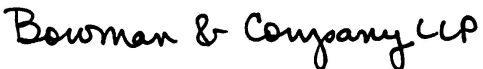
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. We identified a certain deficiency in internal control over compliance, as described in the accompanying *Schedule of Findings and Questioned Costs* as item 2017-003, that we consider to be a significant deficiency.

The County of Cumberland's response to the internal control over compliance findings identified in our audit is described in the accompanying *Schedule of Findings and Questioned Costs*. The County of Cumberland's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 the Uniform Guidance and State of New Jersey Circular 15-08-OMB. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
August 3, 2018

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

State Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2016
						From	To	
Direct Federal Funding								
US Department of Health & Human Services								
Retired Senior Volunteer Program (RSVP)	94.002	N/A	A6-787-495	\$ 47,537.00	\$ 38,164.00	4/1/2016	3/31/2017	\$ 30,918.51
Retired Senior Volunteer Program (RSVP)	94.002	N/A	A7-787-495	44,037.00	38,164.00	4/1/2017	3/31/2018	
Program Total								<u>30,918.51</u>
US Department of Justice								
Criminal Alien Assistance Program	16.606	N/A	G3-759-371	100,419.00		1/1/2013	12/31/2013	
Criminal Alien Assistance Program	16.606	N/A	G4-759-371	53,968.00		1/1/2014	12/31/2014	
Criminal Alien Assistance Program	16.606	N/A	G5-759-371	98,566.00		1/1/2015	12/31/2015	
Criminal Alien Assistance Program	16.606	N/A	G6-759-371	90,724.00		1/1/2016	12/31/2015	
Program Total								<u>-</u>
Safe & Thriving Communities	16.123	N/A	P7-757-377	737,769.00		10/1/2017	9/30/2020	
Program Total								<u>-</u>
US Department of Labor								
Reintegration of Ex-offenders (Special American Job Centers)	17.270	N/A	J6-798-568	500,000.00		7/1/2016	6/30/2018	<u>500,000.00</u>
Program Total								<u>500,000.00</u>
Total Direct Federal Funding								
								<u>530,918.51</u>
Federal Grants Passed through State Agencies								
US Department of Homeland Security Passed through NJ Office on Homeland Security and Preparedness								
Homeland Security Grant	97.067	066-1005-100-006	G5-747-464	100,000.00		1/1/2015	12/31/2015	0.10
Homeland Security Grant	97.067	066-1005-100-006	G6-747-464	153,765.54		1/1/2016	12/31/2016	82,797.34
Homeland Security Grant	97.067	066-1005-100-006	G7-747-464	173,846.80		1/1/2017	12/31/2017	
Program Total								<u>82,797.44</u>
US Department of Homeland Security Passed through NJ Department of Law and Public Safety								
Federal Emergency Management Assistance	97.042	066-1200-100-726	G6-747-369	55,000.00		1/1/2016	12/31/2016	54,810.00
Federal Emergency Management Assistance	97.042	066-1200-100-726	G5-747-369	80,000.00		1/1/2015	12/31/2015	41,945.79
Federal Emergency Management Assistance	97.042	066-1200-100-726	G4-747-369	80,000.00		1/1/2014	12/31/2014	639.81
Federal Emergency Management Assistance	97.042	066-1200-100-726	G7-747-369	55,000.00		1/1/2017	12/31/2017	
Federal Emergency Management Assistance	97.042	066-1200-100-726	G8-747-369	55,000.00		7/1/2017	6/30/2018	
Program Total								<u>97,395.60</u>
Emergency Food and Shelter National Board Program:								
Hazard Mitigation Grant	97.039	N/A	G5-747-350	1,250,000.00		6/2/2015	6/2/2018	
Hazard Mitigation Grant	97.039	N/A	A6-787-501	2,100.00		1/1/2016	12/31/2016	1,050.00
Hazard Mitigation Grant	97.039	N/A	A7-787-501	1,879.00		1/1/2016	12/31/2016	
Program Total								<u>1,050.00</u>
US Department of Homeland Security Passed through the United Way								
Emergency Food and Shelter National Board Program:								
Wing Wall Repairs, Downe Twp	97.024	N/A	R1-768-433	49,356.11		1/1/2007	12/31/2007	<u>49,356.11</u>
Program Total								<u>49,356.11</u>

Revenue Recognized			Paid or Charged				Memo Only			
Program or	Matching		2016	Cash	2017		Balance	2017	Passed Through	Accumulated
Award	Contribution	Adjustments	Encumbered	Expenditures	Encumbered	Canceled	Dec. 31, 2017	Cash Receipts	Subrecipients	Expenditures
\$ 44,037.00	\$ 38,164.00		\$ (2,314.40)	\$ 26,355.27	\$ 2,164.96	\$ 6,877.64	\$ 28,687.35	\$ 11,472.00		\$ 78,823.36
44,037.00	38,164.00	\$ -	(2,314.40)	77,703.96	2,164.96	6,877.64	28,687.35	48,737.00	\$ -	132,337.01
			(100,419.00)	100,419.00						100,419.00
			(53,968.00)	53,968.00						53,968.00
			(88,410.91)	76,900.71	11,510.20					98,566.00
			(90,724.00)	41,187.68	49,536.32					90,724.00
-	-	-	(333,521.91)	272,475.39	61,046.52	-	-	-	-	343,677.00
737,769.00							737,769.00			
737,769.00	-	-	-	-	-	-	737,769.00	-	-	-
				316,454.96			183,545.04	276,849.35		316,454.96
-	-	-	-	316,454.96	-	-	183,545.04	276,849.35	-	316,454.96
781,806.00	38,164.00		(335,836.31)	666,634.31	63,211.48	6,877.64	950,001.39	325,586.35		792,468.97
			(70,968.20)	153,610.12	40,876.48	0.10	155.42	25,118.20		99,999.90
173,846.80						155.42	132,970.32	153,646.12		153,610.12
173,846.80	-	-	(70,968.20)	153,610.12	40,876.48	155.52	132,970.32	178,764.32	-	294,486.50
				5,737.50	600.00		48,472.50	55,000.00		6,527.50
			(7,593.31)	41,690.28	5,541.00		2,307.82			77,692.18
			(1,049.00)	1,632.64		56.17				79,943.83
55,000.00							55,000.00			
55,000.00							55,000.00			
110,000.00	-	-	(8,642.31)	49,060.42	6,141.00	56.17	160,780.32	55,000.00	-	164,163.51
			(1,250,000.00)	1,184,798.33	65,201.50		0.17	548,478.62		1,249,999.83
1,879.00				1,050.00						2,100.00
1,879.00				1,879.00				1,879.00		1,879.00
1,879.00	-	-	(1,250,000.00)	1,187,727.33	65,201.50	-	0.17	550,357.62	-	1,253,978.83
							49,356.11			
-	-	-	-	-	-	-	49,356.11	-	-	-

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

State Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2016
						From	To	
US Department of Health and Human Services Passed through NJ Department of Health and Senior Services								
Aging Cluster, Special Programs for Aging								
Title III, Part B--Grants for Supportive Services & Senior Centers	93.044	046-4275-100-XXX	A7-787-301, 304 & 306	\$ 247,066.00	\$ 246,630.00	1/1/2017	12/31/2017	
Title III, Part B--Grants for Supportive Services & Senior Centers	93.044	046-4275-100-XXX	A6-787-301, 304 & 306	270,384.00	213,130.00	1/1/2016	12/31/2016	\$ 174,009.30
Program Total								174,009.30
Title III, Part C--Nutrition Services	93.045	046-4275-100-XXX	A7-787-302, 303 & 310	421,421.00	500,230.00	1/1/2017	12/31/2017	
Title III, Part C--Nutrition Services	93.045	046-4275-100-XXX	A6-787-302, 303 & 310	351,241.00	570,425.00	1/1/2016	12/31/2016	182,542.71
Program Total								182,542.71
Aging Cluster Total								356,552.01
US Department of Health and Human Services Passed through NJ Department of Health and Senior Services								
Medicaid Cluster								
Medical Assistance Program	93.778	046-4275-100-XXX	A7-787-626	9,815.00		1/1/2017	12/31/2017	
Medical Assistance Program	93.778	046-4275-100-XXX	A6-787-626	9,151.00		1/1/2016	12/31/2016	1,139.06
Program Total / Medicaid Cluster Total								1,139.06
US Department of Health and Human Services Passed through NJ Department of Health and Senior Services								
Title III, Part D--Disease Prevention & Health Promotion Services	93.043	046-4275-100-XXX	A7-787-311	15,115.00		1/1/2017	12/31/2017	
Title III, Part D--Disease Prevention & Health Promotion Services	93.043	046-4275-100-XXX	A6-787-311	15,934.00		1/1/2016	12/31/2016	
Program Total								-
National Family Caregiver Support, Title III, Part E	93.052	046-4275-100-XXX	A7-787-313	87,746.00		1/1/2017	12/31/2017	
National Family Caregiver Support, Title III, Part E	93.052	046-4275-100-XXX	A6-787-313	87,980.00		1/1/2016	12/31/2016	
Program Total								-
Social Services Block Grant (Special Services for Aging)	93.667	046-4275-100-XXX	A7-787-3XX	482,458.00	83,124.00	1/1/2017	12/31/2017	
Social Services Block Grant (Special Services for Aging)	93.667	046-4275-100-XXX	A6-787-3XX	482,458.00	83,124.00	1/1/2016	12/31/2016	25,945.33
Program Total								25,945.33
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations:								
Senior Health Insurance Program	93.779	046-4275-100-XXX	A7-787-624	26,000.00		1/1/2017	12/31/2017	
Senior Health Insurance Program	93.779	046-4275-100-XXX	A6-787-624	24,000.00		1/1/2016	12/31/2016	9,633.25
Program Total								9,633.25
US Department of Health and Human Services Passed through NJ Department of Human Services								
Temporary Assistance to Needy Families (TANF) Cluster								
Temporary Assistance to Needy Families (Work First New Jersey)	93.558	ET-12-PY-13	J7-798-420	2,031,518.00		7/1/2017	6/30/2018	
Temporary Assistance to Needy Families (Work First New Jersey)	93.558	ET-13-PY-14	J4-798-420	2,183,663.00		7/1/2014	6/30/2015	1,356.20
Temporary Assistance to Needy Families (Work First New Jersey)	93.558	ET-14-PY-15	J5-798-420	1,987,254.00		7/1/2015	6/30/2016	129,506.15
Temporary Assistance to Needy Families (Work First New Jersey)	93.558	ET-15-PY-16	J6-798-420	2,496,827.00		7/1/2016	6/30/2017	262,802.29
Program Total / TANF Cluster Total								393,664.64

Revenue Recognized			Paid or Charged				Memo Only			
Program or	Matching		2016	Cash	2017		Balance	2017	Passed Through	Accumulated
Award	Contribution	Adjustments	Encumbered	Expenditures	Encumbered	Canceled	Dec. 31, 2017	Cash Receipts	to Subrecipients	Expenditures
\$ 247,066.00	\$ 246,630.00	\$ 33,090.00		\$ 319,563.10	\$ 56,795.14		\$ 150,427.76	\$ 424,786.00		\$ 376,358.24
		(32,635.00)	\$ (13,415.20)	31,856.25		\$ 122,933.25		(72,949.00)		360,580.75
247,066.00	246,630.00	455.00	(13,415.20)	351,419.35	56,795.14	122,933.25	150,427.76	351,837.00	\$ -	736,938.99
421,421.00	500,230.00	(1,575.00)		710,585.06	19,110.24	2,641.00	187,739.70	482,229.39		731,270.30
		(131.00)	(32,505.03)	52,578.81		162,337.93		(10,382.68)		759,328.07
421,421.00	500,230.00	(1,706.00)	(32,505.03)	763,163.87	19,110.24	164,978.93	187,739.70	471,846.71	-	1,490,598.37
668,487.00	746,860.00	(1,251.00)	(45,920.23)	1,114,583.22	75,905.38	287,912.18	338,167.46	823,683.71	-	2,227,537.36
9,815.00		139.00		8,116.66	1,837.34			9,954.00		9,954.00
				1,139.06						9,151.00
9,815.00	-	139.00	-	9,255.72	1,837.34	-	-	9,954.00	-	19,105.00
15,115.00		7,689.00		10,532.00	12,272.00					15,115.00
		(7,199.00)	(8,220.00)	1,021.00						15,934.00
15,115.00	-	490.00	(8,220.00)	11,553.00	12,272.00	-	-	-	-	31,049.00
87,746.00		10,580.00		70,245.19	28,080.81			58,549.00		87,746.00
		(9,958.00)	(30,746.00)	20,788.00						87,980.00
87,746.00	-	622.00	(30,746.00)	91,033.19	28,080.81	-	-	58,549.00	-	175,726.00
482,458.00	83,124.00			410,584.84	95,254.13		59,743.03	504,860.11		505,838.97
			(48,740.99)	51,395.92		23,290.40		29,352.55		542,291.60
482,458.00	83,124.00	-	(48,740.99)	461,980.76	95,254.13	23,290.40	59,743.03	534,212.66	-	1,048,130.57
26,000.00				17,290.03	194.02		8,515.95	12,773.00		17,484.05
			(36.94)	9,670.19				19,885.00		24,000.00
26,000.00	-	-	(36.94)	26,960.22	194.02	-	8,515.95	32,658.00	-	41,484.05
2,031,518.00				212,528.47	1,630,330.61		188,658.92	607,396.00		1,842,859.08
				221.25			1,134.95	16,489.00		2,182,528.05
				112,802.15		16,704.00		112,803.00		1,970,550.00
			(1,354,642.55)	1,401,509.29	11,592.79	131,853.00	72,489.76	1,689,534.00		2,292,484.24
2,031,518.00	-	-	(1,354,642.55)	1,727,061.16	1,641,923.40	148,557.00	262,283.63	2,426,222.00	-	8,288,421.37

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

State Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2016
						From	To	
US Department of Labor Passed through NJ Department of Labor Work Incentive and Opportunity Act (WIOA) Cluster								
WIA/WIOA Adult Program	17.258	ET-13-PY-14	J7-798-427	\$ 1,474,854.00		7/1/2014	6/30/2015	
WIA/WIOA Adult Program	17.258	ET-14-PY-15	J5-798-427	936,511.00		7/1/2015	6/30/2016	\$ 154,341.99
WIA/WIOA Adult Program	17.258	ET-15-PY-16	J6-798-427	1,757,040.00		7/1/2016	6/30/2017	1,261,091.56
Program Total								1,415,433.55
WIA/WIOA Dislocated Worker Formula Grants	17.278	ET-13-PY-14	J7-798-428	1,154,628.00		7/1/2014	6/30/2015	
WIA/WIOA Dislocated Worker Formula Grants	17.278	ET-14-PY-15	J5-798-428	817,441.00		7/1/2015	6/30/2016	37,717.87
WIA/WIOA Dislocated Worker Formula Grants	17.278	ET-15-PY-16	J6-798-428	1,338,834.00		7/1/2016	6/30/2017	1,070,314.61
WIA/WIOA Dislocated Worker Formula Grants for National Emergency Grant - Atlantic City Re-Employment	17.278	ET-14-PY-15	J5-798-630	190,575.00		7/1/2015	6/30/2017	16,488.60
Program Total								1,124,521.08
WIA/WIOA Youth Activities	17.259	ET-13-PY-14	J7-798-429	1,751,983.00		7/1/2014	6/30/2015	
WIA/WIOA Youth Activities	17.259	ET-14-PY-15	J5-798-429	921,851.00		7/1/2015	6/30/2016	327,970.53
WIA/WIOA Youth Activities	17.259	ET-15-PY-16	J6-798-429	1,596,754.00		7/1/2016	6/30/2017	1,428,980.19
Program Total								1,756,950.72
WIA/WIOA Cluster Total								4,296,905.35
US Department of Justice, Passed through NJ Department of Law and Public Safety								
Crime Victim Assistance (VOCA)	16.575	066-1020-100-142	P7-757-371	210,626.00	\$ 129,998.00	10/1/2016	9/30/2017	205,856.12
Crime Victim Assistance (VOCA)	16.575	066-1020-100-142	P6-757-371	179,785.00		10/1/2015	9/30/2016	
Crime Victim Assistance (VOCA) - Supplemental	16.575	066-1020-100-142	P6-757-375	400,000.00		10/1/2016	3/31/2018	400,000.00
Crime Victim Assistance (VOCA) - SART/SANE Program	16.575	066-1020-100-142	P7-757-370	76,471.00	28,521.00	1/1/2017	12/31/2017	
Program Total								605,856.12
Violence Against Women Formula Grants (VAWA)	16.588	066-1020-100-246	P7-757-376	21,304.00	7,101.00	1/1/2017	12/31/2017	
Program Total								-
Resident Substance Abuse Treatment for State Prisoners	16.593	066-1020-100-260	G7-759-363	45,816.00	19,382.00	1/1/2017	12/31/2017	
Program Total								-
Public Safety Partnership and Community Policing Grants	16.710	N/A	P7-757-660	5,831.00		1/1/2017	12/31/2017	
Program Total								-
Edward Byrne Memorial Justice Assistance Grant Program (JAG):								
Multi-Jurisdictional Narcotics	16.738	066-1020-100-364	P8-757-372	199,266.00		1/1/2017	12/31/2017	
Multi-Jurisdictional Narcotics	16.738	066-1020-100-364	P7-757-372	195,480.00		1/1/2017	12/31/2017	163,566.34
Megan's Law	16.738	066-1020-100-364	P6-757-373	11,515.00		1/1/2016	12/31/2016	
Megan's Law	16.738	066-1020-100-364	P7-757-373	11,515.00		1/1/2017	12/31/2017	
Passed through the City of Vineland Multi-Jurisdictional Narcotics	16.738	066-1020-100-157	P7-757-374	7,047.00		1/1/2017	12/31/2017	
Program Total								163,566.34

Revenue Recognized			Paid or Charged				Memo Only			
Program or	Matching		2016	Cash	2017		Balance	2017	Passed Through	Accumulated
Award	Contribution	Adjustments	Encumbered	Expenditures	Encumbered	Canceled	Dec. 31, 2017	Cash Receipts	to Subrecipients	Expenditures
\$ 1,474,854.00				\$ 393,238.13			\$ 1,081,615.87	\$ 294,860.00		\$ 393,238.13
				154,341.99				154,341.00		936,511.00
				1,131,472.63			129,618.93	1,115,937.00		1,627,421.07
1,474,854.00	\$ -	\$ -	\$ -	1,679,052.75	\$ -	\$ -	1,211,234.80	1,565,138.00	\$ -	2,957,170.20
1,154,628.00				420,250.37			734,377.63	296,204.00		420,250.37
				37,717.87				37,720.00		817,441.00
				968,755.75			101,558.86	969,953.00		1,237,275.14
				16,488.60						190,575.00
1,154,628.00	-	-	-	1,443,212.59	-	-	835,936.49	1,303,877.00	-	2,665,541.51
1,751,983.00				135,292.66			1,616,690.34	97,626.00		135,292.66
				293,145.53		34,825.00		293,150.00		887,026.00
				812,120.54			616,859.65	758,305.00		979,894.35
1,751,983.00	-	-	-	1,240,558.73	-	34,825.00	2,233,549.99	1,149,081.00	-	2,002,213.01
4,381,465.00	-	-	-	4,362,824.07	-	34,825.00	4,280,721.28	4,018,096.00	-	7,624,924.72
	77,341.00			283,197.12				210,626.00		340,624.00
								50,378.07		179,785.00
				221,332.58	1,022.37		177,645.05	40,147.12		222,354.95
76,471.00	28,521.00			104,991.88			0.12	57,676.20		104,991.88
76,471.00	105,862.00	-	-	609,521.58	1,022.37	-	177,645.17	358,827.39	-	847,755.83
21,304.00	7,101.00			28,405.00				21,304.00		28,405.00
21,304.00	7,101.00	-	-	28,405.00	-	-	-	21,304.00	-	28,405.00
45,816.00	19,382.00						65,198.00			
45,816.00	19,382.00	-	-	-	-	-	65,198.00	-	-	-
5,831.00				5,830.50			0.50			5,830.50
5,831.00	-	-	-	5,830.50	-	-	0.50	-	-	5,830.50
199,266.00				35,711.26	36,847.14		126,707.60	23,216.73		72,558.40
			(1,013.16)	164,579.50				167,757.45		195,480.00
11,515.00							11,515.00	11,515.00		
11,515.00				11,515.00						11,515.00
7,047.00							7,047.00			
229,343.00	-	-	(1,013.16)	211,805.76	36,847.14	-	145,269.60	202,489.18	-	279,553.40

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COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

State Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2016
						From	To	
US Department of Transportation, Passed through NJ Transit Transit Services Cluster								
Formula Grants for Rural Areas (Section 5311)	20.509	NJ-18-X009	A7-787-451	\$ 439,530.00		7/1/2016	6/30/2017	
Formula Grants for Rural Areas (Section 5311)	20.509	NJ-18-X009	A5-787-451	646,424.00		7/1/2015	6/30/2016	\$ 33,445.93
Program Total								33,445.93
Federal Transit Cluster								
Formula Grants for Urban Areas (Section 5307)	20.507	00001809	A7-787-436	1,020,000.00	\$ 431,249.00	1/1/2017	12/31/2017	
Formula Grants for Urban Areas (Section 5307)	20.507	00001809	A6-787-436	1,020,000.00	431,249.00	1/1/2016	12/31/2016	127,606.18
Program Total / Federal Transit Cluster Total								127,606.18
US Department of Transportation, Passed through South Jersey Transportation Authority								
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	N/A	G6-717-431	72,400.00	18,100.00	1/1/2016	12/31/2016	42,219.92
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	N/A	G5-717-431	72,400.00	18,100.00	1/1/2015	12/31/2015	90.00
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	N/A	G7-717-431	76,400.00	19,100.00	1/1/2015	12/31/2015	
Program Total								42,309.92
US Department of Transportation, Passed through NJ Department of Transportation Highway Planning and Construction Cluster								
Highway Planning and Construction:								
Federal Hwy Admin, Millville Signals	20.205	078-6300-480-XXX	R7-768-431	159,719.00		1/1/2017	12/31/2017	
Federal Hwy Admin, Traffic Signals	20.205	078-6300-480-XXX	R7-768-435	49,732.00		1/1/2017	12/31/2017	
Federal Hwy Admin, 2013	20.205	078-6300-480-XXX	R3-768-431	2,947,550.00		1/1/2013	12/31/2013	376,058.99
Federal Hwy Admin, 2014	20.205	078-6300-480-XXX	R4-768-431	56,135.00		1/1/2014	12/31/2014	46,180.43
Federal Hwy Admin, CR 607	20.205	078-6300-480-XXX	R5-768-432	149,958.00		1/1/2015	12/31/2015	65,375.92
Federal Hwy Admin, Center Rumble Strip	20.205	078-6300-480-XXX	R5-768-435	1,760,646.00		1/1/2015	12/31/2015	206,918.96
Federal Hwy Admin, Fortescue Road	20.205	078-6300-480-XXX	R6-768-431	664,868.00		1/1/2016	12/31/2016	34,808.72
Federal Hwy Admin, NJ Avenue	20.205	078-6300-480-XXX	R6-768-432	484,275.00		1/1/2016	12/31/2016	22,627.08
Program Total / Highway Planning and Construction Cluster Total								751,970.10
US Department of Housing and Urban Development, Passed through NJ Department of Community Affairs								
Community Development Block Grant, Emergency Housing Repairs	14.228	N/A	D1-789-622	150,438.11		1/1/2011	12/31/2011	47,080.63
Community Development Block Grant, Irene Storm	14.228	N/A	G2-705-636	507,500.00		1/1/2012	12/31/2012	24,911.75
Program Total								71,992.38
Total Federal Financial Awards Passed Through the State of New Jersey								
								7,111,185.76
Total Federal Financial Awards - Grant Fund								
								7,642,104.27

Revenue Recognized			Paid or Charged				Memo Only			
Program or	Matching		2016	Cash	2017		Balance	2017	Passed Through	Accumulated
Award	Contribution	Adjustments	Encumbered	Expenditures	Encumbered	Canceled	Dec. 31, 2017	Cash Receipts	Subrecipients	Expenditures
\$ 439,530.00			\$ (25,946.70)	\$ 325,893.91 59,392.63	\$ 6,733.84		\$ 106,902.25	\$ 146,958.07 297,749.49		\$ 332,627.75 646,424.00
439,530.00	\$ -	\$ -	(25,946.70)	385,286.54	6,733.84	\$ -	106,902.25	444,707.56	\$ -	979,051.75
1,020,000.00	431,249.00		(6,225.60)	1,009,680.85 127,969.76	7,436.44	5,862.02	434,131.71	1,020,000.00		1,017,117.29 1,445,386.98
1,020,000.00	431,249.00	-	(6,225.60)	1,137,650.61	7,436.44	5,862.02	434,131.71	1,020,000.00	-	2,462,504.27
			(39,990.03)	68,973.95		13,236.00		54,567.96		77,264.00
						90.00				90,410.00
76,400.00	19,100.00				49,971.35		45,528.65	8,515.03		49,971.35
76,400.00	19,100.00	-	(39,990.03)	68,973.95	49,971.35	13,326.00	45,528.65	63,082.99	-	217,645.35
159,719.00				26,384.00	44,808.18		88,526.82	60,249.50		71,192.18
49,732.00			(600.00)	6,531.68 600.00	1,007.90		42,192.42	28,703.12 1,118.68		7,539.58 2,571,491.01
						376,058.99		43,110.39		9,954.57
						46,180.43		43,110.39		84,582.08
			(311,039.48)	313,708.31		204,250.13		436,362.30		1,556,395.87
			(171,643.18)	4,912.09	171,643.18		29,896.63	4,912.09		634,971.37
57,191.00						79,818.08				404,456.92
266,642.00	-	-	(483,282.66)	352,136.08	217,459.26	771,683.55	160,615.87	574,456.08	-	5,340,583.58
							47,080.63			103,357.48
							24,911.75			482,588.25
-	-	-	-	-	-	-	71,992.38	-	-	585,945.73
10,169,666.80	1,412,678.00	-	(3,374,375.37)	11,995,259.23	2,287,156.46	1,285,667.84	6,499,822.40	11,372,364.51	-	31,916,282.32
10,951,472.80	1,450,842.00	-	(3,710,211.68)	12,661,893.54	2,350,367.94	1,292,545.48	7,449,823.79	11,697,950.86	-	32,708,751.29

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COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

State Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2016
						From	To	
US Department of Health and Human Services, Passed through NJ Department of Human Services								
NJ Division of Family Development:								
TANF Cluster								
Public Assistance:								
Temporary Assistance for Needy Families (TANF)	93.558	1602NJTANF	20-41-790	\$ 2,724,709.00	\$ 132,905.00	1/1/2017	12/31/2017	
Administrative cost relating to Public Assistance:								
Temporary Assistance for Needy Families (TANF)	93.558	1602NJTANF	20-27-790	2,141,999.00	5,434,316.00	1/1/2017	12/31/2017	
Program Total / TANF Cluster								\$ -
Public Assistance:								
Administrative cost relating to Public Assistance:								
Title IV-D, Child Support and Paternity Program	93.563	1604NJCSSE	20-27-790	2,128,834.00		1/1/2017	12/31/2017	
Title XX, Social Services Block Grant	93.667	N/A	20-27-790	330,997.00		1/1/2017	12/31/2017	
State Children's Health Insurance Program	93.767	1605NJ5021	20-27-790	142,618.00		1/1/2017	12/31/2017	
Program Total / Public Assistance								-
Medicaid Cluster								
NJ Division of Family Development:								
Administrative cost relating to Public Assistance:								
Title XIX, Medical Assistance Program	93.778	1605NJ5MAP	20-27-790	4,620,444.00		1/1/2017	12/31/2017	
NJ Division of Medical Assistance and Health Services:								
Administrative costs relating to Public Assistance								
Title XIX, Medical Assistance Program	93.778	1605NJ5MAP	20-27-790	433,502.00		1/1/2017	12/31/2017	
Program Total / Medicaid Cluster								-
Program Total								-
Social Security Administration, Passed through Cumberland County								
Disability Insurance / SSI Cluster								
Supplemental Security Income	96.006	N/A	20-42-790	356,052.00	500,526.00	1/1/2017	12/31/2017	
Program Total / Disability Insurance / SSI Cluster Total								-
U.S. Department of Agriculture (USDA), Passed through NJ Department of Human Services								
NJ Division of Family Development:								
SNAP Cluster								
Administrative costs relating to the Supplemental Nutrition Assistance Program								
Supplemental Nutrition Assistance Program	10.561	1NJ400404	20-27-790	5,264,337.00		1/1/2017	12/31/2017	
Program Total / SNAP Cluster Total								-
Total Federal Financial Awards - Department of Social Services								-
Total Federal Financial Awards - All Funds								\$ 7,642,104.27

The accompanying Notes to Financial Statements and Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

Revenue Recognized			Paid or Charged				Memo Only			
Program or	Matching		2016	Cash	2017		Balance	2017	Passed Through	Accumulated
Award	Contribution	Adjustments	Encumbered	Expenditures	Encumbered	Canceled	Dec. 31, 2017	Cash Receipts	to Subrecipients	Expenditures
\$ 2,724,709.00				\$ 2,724,709.00				\$ 2,724,709.00		\$ 2,857,614.00
2,141,999.00				2,141,999.00				2,141,999.00		7,576,315.00
4,866,708.00	\$ -	\$ -	\$ -	4,866,708.00	\$ -	\$ -	\$ -	4,866,708.00	\$ -	10,433,929.00
2,128,834.00				2,128,834.00				2,128,834.00		2,128,834.00
330,997.00				330,997.00				330,997.00		330,997.00
142,618.00				142,618.00				142,618.00		142,618.00
7,469,157.00	-	-	-	7,469,157.00	-	-	-	7,469,157.00	-	13,036,378.00
4,620,444.00				4,620,444.00				4,620,444.00		4,620,444.00
433,502.00				433,502.00				433,502.00		433,502.00
5,053,946.00	-	-	-	5,053,946.00	-	-	-	5,053,946.00	-	5,053,946.00
12,523,103.00	-	-	-	12,523,103.00	-	-	-	12,523,103.00	-	18,090,324.00
356,052.00				356,052.00				356,052.00		856,578.00
356,052.00	-	-	-	356,052.00	-	-	-	356,052.00	-	856,578.00
5,264,337.00				5,264,337.00				5,264,337.00		5,264,337.00
5,264,337.00	-	-	-	5,264,337.00	-	-	-	5,264,337.00	-	5,264,337.00
18,143,492.00	-	-	-	18,143,492.00	-	-	-	18,143,492.00	-	24,211,239.00
\$ 29,094,964.80	\$ 1,450,842.00	\$ -	\$ (3,710,211.68)	\$ 30,805,385.54	\$ 2,350,367.94	\$ 1,292,545.48	\$ 7,449,823.79	\$ 29,841,442.86	\$ -	\$ 56,919,990.29

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2017

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2016
					From	To	
Department of Health and Senior Services							
Comprehensive Alcohol	760-054-7700-001	D7-789-602	\$ 696,490.00	\$ 49,172.00	1/1/2017	12/31/2017	
Comprehensive Alcohol	760-054-7700-001	D6-789-602	762,288.00	55,272.00	1/1/2016	12/31/2016	\$ 86,266.50
Program Total							86,266.50
Children System of Care (Navigator)	Not Available	D7-789-601	150,000.00		7/1/2017	6/30/2018	
Program Total							-
Children & Family Prevention Planning	100-016-1630-024	D6-789-633	450,000.00		7/1/2016	6/30/2017	
Program Total							-
Social Services for the Aging - Area Plan	100-046-4275-xxx	A7-787-3XX	266,740.00	4,449.00	1/1/2017	12/31/2017	
Social Services for the Aging - Area Plan	100-046-4275-xxx	A6-787-3XX	263,418.00	7,673.00	1/1/2016	12/31/2016	46,514.61
Program Total							46,514.61
Total Department of Health and Senior Services							132,781.11
Governor's Council on Alcohol and Drug Abuse							
Alliance to Prevent Alcohol and Drug Abuse	100-082-2000-044	D7-789-696	247,619.00		1/1/2017	12/31/2017	
Alliance to Prevent Alcohol and Drug Abuse	100-082-2000-044	D6-789-696	247,619.00		1/1/2016	12/31/2016	38,855.97
Program Total							38,855.97
Department of Human Services							
Commission for the Blind and Visually Impaired							
Enrichment Center	100-016-1610-xxx	A6-787-348	79,245.00	2,246.00	1/1/2016	12/31/2016	19,234.61
Enrichment Center	100-016-1610-xxx	A7-787-348	79,245.00	15,246.00	1/1/2017	12/31/2017	
Enrichment Center	100-054-7560-034	A7-787-613	27,145.00		1/1/2017	12/31/2017	
Enrichment Center	100-054-7560-034	A6-787-613	22,035.00		1/1/2016	12/31/2016	
Program Total							19,234.61
Division of Disability Services							
Personal Assistance	100-054-7545-005	A7-787-347	35,501.00		1/1/2017	12/31/2017	
Personal Assistance	100-054-7545-005	A6-787-347	35,501.00		1/1/2016	12/31/2016	1,891.36
Program Total							1,891.36
Division of Family Development							
Homeless	100-054-7550-072	A6-787-614	958,557.00		7/1/2016	6/30/2017	11,330.36
Program Total							11,330.36
Division of Mental Health and Addiction Services							
Drug & Alcohol Abuse	100-016-1610-039	D7-789-355	139,540.00	14,925.00	1/1/2017	12/31/2017	
Drug & Alcohol Abuse	100-016-1610-039	D6-789-355	73,630.00	14,925.00	1/1/2016	12/31/2016	2,815.34
HSAC/CIACC, CFT	100-016-1620-013	D7-789-353	36,874.00		1/1/2017	12/31/2017	
HSAC/CIACC, CFT	100-016-1620-013	D6-789-353	102,784.00		1/1/2016	12/31/2016	2,256.37
Program Total							5,071.71
Total Department of Human Services							37,528.04

Revenue Recognized			Paid or Charged				Balance Dec. 31, 2017	Memo Only		
Program or Award	Matching Contribution	Adjustments	2016 Encumbered	Cash Expenditures	2017 Encumbered	Canceled		2017 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
\$ 696,490.00	\$ 49,172.00		\$ (12,853.51)	\$ 613,810.72 14,803.47	\$ 31,969.36	\$ 84,316.54	\$ 99,881.92	\$ 524,709.00 448,516.46	\$ 645,780.08 733,243.46	
696,490.00	49,172.00	\$ -	(12,853.51)	628,614.19	31,969.36	84,316.54	99,881.92	973,225.46	\$ -	1,379,023.54
150,000.00				5,265.22			144,734.78	49,998.00		5,265.22
150,000.00	-	-	-	5,265.22	-	-	144,734.78	49,998.00	-	5,265.22
150,000.00			(201,555.04)	284,999.65	66,555.39			275,000.00		450,000.00
150,000.00	-	-	(201,555.04)	284,999.65	66,555.39	-	-	275,000.00	-	450,000.00
266,740.00	4,449.00		(34,060.60)	160,212.31 30,050.83	43,431.04	50,524.38	67,545.65	211,187.00 15,352.62		203,643.35 220,566.62
266,740.00	4,449.00	-	(34,060.60)	190,263.14	43,431.04	50,524.38	67,545.65	226,539.62	-	424,209.97
1,263,230.00	53,621.00	-	(248,469.15)	1,109,142.20	141,955.79	134,840.92	312,162.35	1,524,763.08	-	2,258,498.73
247,619.00			(170,732.06)	37,010.65 205,453.41	165,521.91		45,086.44 4,134.62	8,228.50 238,655.30		202,532.56 243,484.38
247,619.00	-	-	(170,732.06)	242,464.06	165,521.91	-	49,221.06	246,883.80	-	446,016.94
94,491.00			(154.80)	3,739.87 63,537.29	11,668.90	15,649.54	19,284.81	(14,048.00) 68,000.00		65,841.46 75,206.19
27,145.00				26,472.61			672.39	20,513.00 1,801.00		26,472.61 22,035.00
121,636.00	-	-	(154.80)	93,749.77	11,668.90	15,649.54	19,957.20	76,266.00	-	189,555.26
35,501.00				31,365.84 1,891.36			4,135.16	29,584.00		31,365.84 35,501.00
35,501.00	-	-	-	33,257.20	-	-	4,135.16	29,584.00	-	66,866.84
484,341.00			(220,663.03)	539,297.24	161,274.03		15,763.12	355,660.00		942,793.88
484,341.00	-	-	(220,663.03)	539,297.24	161,274.03	-	15,763.12	355,660.00	-	942,793.88
139,540.00	14,925.00		(109.53)	84,894.34 2,924.87	2,288.43		67,282.23	139,540.00		87,182.77 88,555.00
36,874.00			(2,558.55)	36,874.00 4,814.92				36,874.00		36,874.00 102,784.00
176,414.00	14,925.00	-	(2,668.08)	129,508.13	2,288.43	-	67,282.23	176,414.00	-	315,395.77
817,892.00	14,925.00	-	(223,485.91)	795,812.34	175,231.36	15,649.54	107,137.71	637,924.00	-	1,514,611.75

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2017

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2016
					From	To	
Department of Environmental Protection							
Water Supply Demonstration Projects - Gandy's Beach Study	527-042-4840-030	G5-717-627	\$ 100,000.00		1/1/2015	12/31/2015	
Program Total							\$ -
Clean Communities	765-042-4900-005	G7-770-632	181,596.45		1/1/2017	12/31/2017	
Program Total							-
Mosquito Identification & Control	Not Available	R6-780-601	29,000.00		1/1/2016	12/31/2016	806.29
Program Total							806.29
Total Department of Environmental Protection							
							806.29
Department of State							
Council on Humanities	Not Available	G7-717-695	5,000.00		7/1/2015	6/30/2016	
Council on Arts, Arts Development Workshop	Not Available	G6-717-692	5,000.00		7/1/2016	6/30/2017	
Council on Arts, Wheaton Arts Caribbean	Not Available	G6-717-693	2,125.00		7/1/2016	6/30/2017	
Council on the Arts, Local Arts	100-074-2530-032	G3-717-691	109,590.00		7/1/2013	6/30/2014	
Council on the Arts, Local Arts	100-074-2530-032	G7-717-691	116,165.00		7/1/2017	6/30/2018	
Council on the Arts, Local Arts	100-074-2530-032	G6-717-691	116,165.00		7/1/2016	6/30/2017	2,294.91
Program Total							2,294.91
Historical Commission	100-074-2540-105	G7-717-625	21,000.00		7/1/2017	6/30/2018	
Program Total							-
South Shore Destination Marketing	Not Available	G5-795-694	20,000.00		7/1/2015	6/30/2016	
South Shore Destination Marketing	Not Available	G6-795-694	20,000.00		7/1/2016	6/30/2017	1,654.00
South Shore Destination Marketing	Not Available	G7-795-694	20,000.00		7/1/2017	6/30/2018	
Program Total							1,654.00
Total Department of State							
							3,948.91
Department of Law and Public Safety							
Radiologic Emergency Response Plan	100-066-1200-634	G8-747-662	130,906.00		9/12/2017	6/30/2018	
Radiologic Emergency Response Plan	100-066-1200-634	G5-747-662	150,034.45		9/12/2014	6/30/2015	30,559.52
Radiologic Emergency Response Plan	100-066-1200-634	G6-747-662	126,156.96		9/12/2015	6/30/2016	12,449.20
Radiologic Emergency Response Plan	100-066-1200-634	G7-747-662	128,278.50		9/12/2016	6/30/2017	122,041.82
Program Total							165,050.54
State/Community Partnership	100-066-1500-021	D7-789-351	432,108.00		1/1/2017	12/31/2017	
State/Community Partnership	100-066-1500-021	D6-789-351	432,107.00		1/1/2016	12/31/2016	7,440.00
Program Total							7,440.00
Juvenile Detention Alternatives to Incarceration (JDAI)	100-066-1500-237	D7-789-632	124,000.00		1/1/2015	12/31/2015	
Juvenile Detention Alternatives to Incarceration (JDAI)	100-066-1500-237	D6-789-632	123,633.00		1/1/2016	12/31/2016	6,316.68
Program Total							6,316.68
Body Armor Replacement							
Department of Corrections (County Jail)	718-066-1020-001	G7-759-669	15,765.57		1/1/2017	12/31/2017	
Department of Corrections (County Jail)	718-066-1020-001	G6-759-669	15,737.74		1/1/2016	12/31/2016	15,737.74
Body Armor Replacement							
County Prosecutor	718-066-1020-001	P7-757-669	3,553.11		1/1/2014	12/31/2014	
County Prosecutor	718-066-1020-001	P5-757-669	3,951.96		1/1/2015	12/31/2015	
County Prosecutor	718-066-1020-001	P6-757-669	3,707.94		1/1/2016	12/31/2016	
Body Armor Replacement							
County Sheriff	718-066-1020-001	G7-755-669	4,517.26		1/1/2017	12/31/2017	
County Sheriff	718-066-1020-001	G3-755-669	6,893.25		1/1/2013	12/31/2013	
County Sheriff	718-066-1020-001	G4-755-669	5,392.38		1/1/2014	12/31/2014	5,392.38
County Sheriff	718-066-1020-001	G5-755-669	5,635.84		1/1/2015	12/31/2015	5,635.84
County Sheriff	718-066-1020-001	G6-755-669	4,830.72		1/1/2016	12/31/2016	4,830.72
Program Total							31,596.68
Total Department of Law and Public Safety							
							210,403.90

Revenue Recognized			Paid or Charged				Balance Dec. 31, 2017	Memo Only		
Program or Award	Matching Contribution	Adjustments	2016 Encumbered	Cash Expenditures	2017 Encumbered	Canceled		2017 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
			\$ (16,296.86)	\$ (8,703.14)	\$ 16,296.86		\$ 8,703.14		\$ 91,296.86	
\$ -	\$ -	\$ -	(16,296.86)	(8,703.14)	16,296.86	\$ -	8,703.14	\$ -	\$ -	91,296.86
181,596.45				181,596.45				181,596.45	181,596.45	181,596.45
181,596.45	-	-	-	181,596.45	-	-	-	181,596.45	181,596.45	181,596.45
			(3,551.67)	3,873.30		484.66		(437.19)		28,515.34
-	-	-	(3,551.67)	3,873.30	-	484.66	-	(437.19)	-	28,515.34
181,596.45	-	-	(19,848.53)	176,766.61	16,296.86	484.66	8,703.14	181,159.26	181,596.45	301,408.65
5,000.00							5,000.00	1,250.00		5,000.00 2,125.00
116,165.00			(2,559.15)	745.65	21,127.50	1,813.50	1,124.00	104,549.00		107,776.50 115,041.00 116,165.00
			(26,538.50)	28,833.41				29,041.00		
121,165.00	-	-	(29,097.65)	123,492.56	21,127.50	1,813.50	6,124.00	134,840.00	-	346,107.50
21,000.00				17,125.00	3,875.00			15,750.00		21,000.00
21,000.00	-	-	-	17,125.00	3,875.00	-	-	15,750.00	-	21,000.00
			(380.65)			380.65				19,619.35
20,000.00			(1,750.00)	2,550.00			854.00			19,146.00
				19,382.10			617.90	20,000.00		19,382.10
20,000.00	-	-	(2,130.65)	21,932.10	-	380.65	1,471.90	20,000.00	-	58,147.45
162,165.00	-	-	(31,228.30)	162,549.66	25,002.50	2,194.15	7,595.90	170,590.00	-	425,254.95
130,906.00				35,505.66	71,600.97		23,799.37			107,106.63 119,474.93 113,707.76 121,648.95
			(3,751.96)	119,164.23		30,559.52 12,449.20 6,629.55		124,102.62		
130,906.00	-	-	(3,751.96)	154,669.89	71,600.97	49,638.27	23,799.37	124,102.62	-	461,938.27
432,108.00			(88,151.28)	327,793.38	101,251.61	1,545.34	3,063.01	139,765.41		429,044.99 430,561.66
				94,045.94				180,025.81		
432,108.00	-	-	(88,151.28)	421,839.32	101,251.61	1,545.34	3,063.01	319,791.22	-	859,606.65
124,000.00			(18,268.50)	103,114.67	20,885.33			36,441.33		124,000.00 123,633.00
			(249.87)	24,585.18				56,805.39		
124,000.00	-	-	(18,268.50)	127,699.85	20,885.33	-	-	93,246.72	-	247,633.00
15,765.57							15,765.57 15,737.74	15,765.57		
3,553.11			(3,951.96) (3,707.94)	3,951.96 3,707.94			3,553.11	3,553.11		3,951.96 3,707.94
4,517.26			(2,883.03) (249.87)	2,301.00	582.03 6,893.25 5,392.38 2,944.34	(6,643.38)	4,517.26	4,517.26		6,893.25 5,392.38 2,944.34
							2,691.50 4,830.72			
23,835.94	-	-	(10,792.80)	9,960.90	15,812.00	(6,643.38)	47,095.90	23,835.94	-	22,889.87
710,849.94	-	-	(120,964.54)	714,169.96	209,549.91	44,540.23	73,958.28	560,976.50	-	1,592,067.79

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2017

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2016
					From	To	
Department of Transportation							
Transportation Trust Fund - 2001	480-078-6320-xxx	R1-768-641	\$ 6,094,031.19		1/1/2001	12/31/2001	\$ 53,365.19
Transportation Trust Fund - 2010	480-078-6320-xxx	R0-768-642	1,435,494.00		1/1/2010	12/31/2010	223,053.37
Transportation Trust Fund - 2012	480-078-6320-AK7	R2-768-643	3,154,000.00		1/1/2012	12/31/2012	
Transportation Trust Fund - 2013	480-078-6320-xxx	R3-768-643	3,171,300.00		1/1/2013	12/31/2013	386,358.41
Transportation Trust Fund - 2014	480-078-6320-ALP	R4-768-642	3,846,900.00		1/1/2014	12/31/2014	21,579.85
Transportation Trust Fund - 2015	480-078-6320-ALZ	R5-768-642	3,846,900.00		1/1/2015	12/31/2015	464,079.80
Transportation Trust Fund - 2016	480-078-6320-xxx	R6-768-433	2,250,000.00		1/1/2016	12/31/2016	453,000.00
Transportation Trust Fund - 2016	480-078-6320-xxx	R6-768-642	3,846,900.00		1/1/2016	12/31/2016	
Transportation Trust Fund - 2017	480-078-6320-xxx	R7-768-642	3,890,100.00		1/1/2017	12/31/2017	
Transportation Trust Fund - 2018	480-078-6320-xxx	R7-768-646	7,876,914.00		1/1/2018	12/31/2018	
Local Bridge 2013, CR 637 Fortescue Creek	480-078-6320-xxx	R3-768-644	1,000,000.00		1/1/2013	12/31/2013	71,376.10
Local Bridge 2013 CR 697	480-078-6320-xxx	R7-768-644	1,000,000.00		1/1/2017	12/31/2017	
Local Bridge 2014, Mauricetown	480-078-6320-xxx	R7-768-643	1,000,000.00		1/1/2017	12/31/2017	
Local Bridge 2015, Countermeasures	480-078-6320-xxx	R7-768-647	300,000.00		1/1/2017	12/31/2017	
Local Bridge 2015, Menanico-Cedar	480-078-6320-xxx	R7-768-648	194,151.28		1/1/2017	12/31/2017	
Local Bridge 2015, M'town Bypass	480-078-6320-xxx	R7-768-650	505,848.72		1/1/2017	12/31/2017	
Local Bridge 2016, Menanico-Cedar	480-078-6320-xxx	R7-768-649	1,000,000.00		1/1/2017	12/31/2017	
Local Bridge 2017, Buckhorn over Stow Creek	480-078-6320-xxx	R7-768-645	1,000,000.00		1/1/2017	12/31/2017	
Program Total							1,672,812.72
State Share - FHA, CR 555 & 610	078-6300-480-XXX	R4-768-432	1,950,000.00		1/1/2014	12/31/2014	307,937.92
State Share - FHA, CR630/CR655	078-6300-480-XXX	R5-768-433	2,200,000.00		1/1/2015	12/31/2015	566,171.80
Program Total							874,109.72
Total Department of Transportation							2,546,922.44
New Jersey Transit							
Senior Citizens and Disabled Residents Transportation	XX-491-078-6050-001	A7-787-673	327,180.00		1/1/2017	12/31/2017	
Senior Citizens and Disabled Residents Transportation	XX-491-078-6050-001	A5-787-673	341,016.00		1/1/2015	12/31/2015	169,339.43
Senior Citizens and Disabled Residents Transportation	XX-491-078-6050-001	A6-787-673	351,472.00		1/1/2016	12/31/2016	162,795.22
Program Total							332,134.65
Veterans Transportation System	100-067-3610-058	A7-787-623	15,000.00		7/1/2017	6/30/2018	
Veterans Transportation System	100-067-3610-058	A6-787-623	15,000.00		7/1/2016	6/30/2017	11,250.00
Program Total							11,250.00
Job Access & Reverse Commute	Not Available	J7-798-424	310,000.00		7/1/2016	6/30/2017	
Job Access & Reverse Commute	Not Available	J8-798-424	420,000.00		7/1/2017	6/30/2018	
Job Access & Reverse Commute	Not Available	J6-798-424	460,000.00		1/1/2016	12/31/2016	41,721.00
Program Total							41,721.00
Total New Jersey Transit							385,105.65
Department of Community Affairs							
Low Income Home Energy Assistance Program	Not Available	G7-790-601	8,737.00		1/1/2017	12/31/2017	
Universal Service Fund - Administration Grant	Not Available	G7-790-602	5,824.00		1/1/2017	12/31/2017	
Program Total							-
Total Department of Community Affairs							-
Department of Labor							
Smart Steps	780-062-4545-005	J7-798-628	4,815.00		7/1/2017	6/30/2018	
Smart Steps	780-062-4545-005	J6-798-628	4,815.00		7/1/2016	6/30/2017	4,815.00
Program Total							4,815.00
Ticket to Work	Not Available	J3-798-629	7,477.00		1/1/2013	12/31/2013	1,245.37
Program Total							1,245.37
Work First NJ, General Assistance, SNAP	100-062-4545-XXX	J7-798-627	1,254,232.00		7/1/2017	6/30/2018	
Work First NJ, General Assistance, SNAP	100-062-4545-XXX	J5-798-627	1,062,844.00		7/1/2015	6/30/2016	14,120.36
Work First NJ, General Assistance, SNAP	100-062-4545-322/379	J6-798-627	1,426,508.00		7/1/2016	6/30/2017	1,028,350.71
Program Total							1,042,471.07
Workforce Development Partner	780-062-4545-002	J5-798-623	170,919.00		7/1/2015	6/30/2016	2,545.00
Program Total							2,545.00

Revenue Recognized			Paid or Charged				Memo Only			
Program or Award	Matching Contribution	Adjustments	2016 Encumbered	Cash Expenditures	2017 Encumbered	Canceled	Balance Dec. 31, 2017	2017 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
				\$ 53,365.19						\$ 6,094,031.19
				223,053.37						1,435,494.00
					335,110.70	\$ 51,247.71		\$ 325,589.34		3,154,000.00
			\$ (1,491,619.80)	658,422.18	715,701.17		\$ 139,076.30	696,162.65		3,171,300.00
			(3,215,601.06)	2,503,261.06	1,176,419.80			226,137.12		3,707,823.70
			(1,797,000.00)	1,438,898.71	358,101.29			464,079.80		3,846,900.00
\$ 3,846,900.00				1,742,260.46	1,246,973.02			1,295,008.84		1,797,000.00
3,890,100.00								857,666.52		2,989,233.48
7,876,914.00								2,989,233.48		2,989,233.48
					71,376.10				211,240.70	1,000,000.00
1,000,000.00							1,000,000.00			
1,000,000.00				566,839.50	270,722.30		162,438.20	620,259.75		837,561.80
300,000.00							300,000.00			
194,151.28							194,151.28			
505,848.72				505,848.72						505,848.72
1,000,000.00							1,000,000.00			
1,000,000.00							1,000,000.00			
20,613,914.00	\$ -	\$ -	(6,504,220.86)	8,098,435.99	3,819,165.29	\$ -	16,873,346.30	6,827,711.68	\$ -	28,539,192.89
			(100,743.02)		113,930.29		294,750.65	952,070.50		1,655,249.35
			(631,341.59)	393,555.33	69,057.27		734,900.79	354,199.79		1,465,099.21
-	-	-	(732,084.61)	393,555.33	182,987.56	-	1,029,651.44	1,306,270.29	-	3,120,348.56
20,613,914.00	-	-	(7,236,305.47)	8,491,991.32	4,002,152.85	-	17,902,997.74	8,133,981.97	-	31,659,541.45
327,180.00		169,339.43 (169,339.43)		166,493.02	36,520.10		293,506.31	109,032.20		203,013.12
			(213,897.84)	215,990.05			160,703.01	386,664.24		341,016.00
327,180.00	-	-	(213,897.84)	382,483.07	36,520.10	-	454,209.32	495,696.44	-	190,768.99
15,000.00				5,960.21			9,039.79	6,250.00		734,798.11
				11,250.00				8,750.00		5,960.21
15,000.00	-	-	-	17,210.21	-	-	9,039.79	15,000.00	-	15,000.00
310,000.00				178,376.83			131,623.17	163,701.20		20,960.21
420,000.00				173,184.30			246,815.70	86,591.80		178,376.83
				35,830.78		5,890.22		68,728.05		173,184.30
730,000.00	-	-	-	387,391.91	-	5,890.22	378,438.87	319,021.05	-	454,109.78
1,072,180.00	-	-	(213,897.84)	787,085.19	36,520.10	5,890.22	841,687.98	829,717.49	-	805,670.91
8,737.00				8,737.00				8,737.00		1,561,429.23
5,824.00				5,824.00				5,824.00		8,737.00
14,561.00	-	-	-	14,561.00	-	-	-	14,561.00	-	5,824.00
14,561.00	-	-	-	14,561.00	-	-	-	14,561.00	-	14,561.00
4,815.00							4,815.00			
						4,815.00				
4,815.00	-	-	-	-	-	4,815.00	4,815.00	-	-	-
				850.00			395.37			7,081.63
-	-	-	-	850.00	-	-	395.37	-	-	7,081.63
1,254,232.00				530,327.58			723,904.42	442,485.00		530,327.58
				14,120.36				14,119.00		1,062,844.00
				984,406.71		43,944.00		980,802.00		1,382,564.00
1,254,232.00	-	-	-	1,528,854.65	-	43,944.00	723,904.42	1,437,406.00	-	2,975,735.58
							2,545.00			168,374.00
-	-	-	-	-	-	2,545.00	-	-	-	168,374.00

COUNTY OF CUMBERLAND
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 For the Year Ended December 31, 2017

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2016
					From	To	
Department of Labor (Cont'd)							
Workforce Learning Link	767-062-4545-003	J7-798-626	\$ 193,000.00		7/1/2015	6/30/2016	
Workforce Learning Link	767-062-4545-003	J6-798-626	132,000.00		7/1/2016	6/30/2017	\$ 97,531.71
Program Total							97,531.71
Passed Through the NJ Department of Human Services Special Transportation Initiative	100-054-7550-291	J6-798-418	38,739.00		7/1/2016	6/30/2017	17,595.18
Program Total							17,595.18
Passed Through New Jersey Transit Local CMAQ Initiative	100-062-4545-xxx	J5-798-425	197,336.00		7/1/2015	6/30/2016	124,693.66
Program Total							124,693.66
Passed Through Local Foundation Gateway Community Action Partnership	Not Available	J7-798-525	90,625.20		7/1/2017	6/30/2018	
Gateway Community Action Partnership	Not Available	J6-798-525	111,771.30		7/1/2016	6/30/2017	70,808.68
Program Total							70,808.68
Total Department of Labor							1,361,705.67
Total State Financial Awards - Grant Fund							4,718,057.98
Department of Agriculture							
Farmland Preservation Trust Fund	582-042-4800-002	39-TT-717-000-005	300,000.00		1/1/2017	12/31/2017	
Farmland Preservation Trust Fund	585-010-3380-008	39-TT-717-000-005	655,255.46		1/1/2017	12/31/2017	
Total State Financial Awards - Trust Fund							-
Department of Human Services							
<u>N.J. Department of Human Services (NJ DHS)</u>							
Division of Family Development WFNJ General Assistance (GA)	100-054-7550-121	20-41-790	1,143,654.00		1/1/2017	12/31/2017	
WFNJ GA Administration Costs	100-054-7550-121	20-27-790	1,295,316.00		1/1/2017	12/31/2017	
Supplemental Security Income	100-054-7550-125	20-42-790	513,394.00		1/1/2017	12/31/2017	
Total State Financial Awards - Social Services Grant Fund							-
Total State Financial Awards - All Funds							\$ 4,718,057.98

The accompanying Notes to Financial Statements and Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance are an integral part of this schedule.

Revenue Recognized			Paid or Charged				Balance Dec. 31, 2017	Memo Only		
Program or Award	Matching Contribution	Adjustments	2016 Encumbered	Cash Expenditures	2017 Encumbered	Canceled		2017 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
\$ 193,000.00				\$ 68,363.92 90,714.71			\$ 124,636.08 6,817.00	\$ 54,272.00 87,983.00	\$ 68,363.92 125,183.00	
193,000.00	\$ -	\$ -	\$ -	159,078.63	\$ -	\$ -	131,453.08	142,255.00	\$ -	193,546.92
12,913.00				30,508.18				19,369.00		38,739.00
12,913.00	-	-	-	30,508.18	-	-	-	19,369.00	-	38,739.00
				71,225.54			53,468.12	45,963.67		143,867.88
-	-	-	-	71,225.54	-	-	53,468.12	45,963.67	-	143,867.88
90,625.20 281.25				47,003.34 71,089.93			43,621.86	22,966.44 83,406.60		47,003.34 111,771.30
90,906.45	-	-	-	118,093.27	-	-	43,621.86	106,373.04	-	158,774.64
1,555,866.45	-	-	-	1,908,610.27	-	51,304.00	957,657.85	1,751,366.71	-	3,686,119.65
26,639,873.84	68,546.00		(8,264,931.80)	14,403,152.61	4,772,231.28	254,903.72	20,261,122.01	14,051,923.81	181,596.45	43,459,510.14
300,000.00 655,255.46				300,000.00 655,255.46				300,000.00 655,255.46		
955,255.46	-	-	-	955,255.46	-	-	-	955,255.46	-	-
1,143,654.00 1,295,316.00 513,394.00				1,143,654.00 1,295,316.00 513,394.00				1,143,654.00 1,295,316.00 513,394.00		1,143,654.00 1,295,316.00 513,394.00
2,952,364.00	-	-	-	2,952,364.00	-	-	-	2,952,364.00	-	2,952,364.00
\$ 30,547,493.30	\$ 68,546.00	\$ -	\$ (8,264,931.80)	\$ 18,310,772.07	\$ 4,772,231.28	\$ 254,903.72	\$ 20,261,122.01	\$ 17,959,543.27	\$ 181,596.45	\$ 46,411,874.14

COUNTY OF CUMBERLAND

Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2017

Note 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance (the "schedules") include federal and state award activity of the County of Cumberland (hereafter referred to as the "County") under programs of the federal government and state government for the year ended December 31, 2017. The County is defined in note 1 to the financial statements. The information in these schedules is presented in accordance with the requirements of 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 State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules. Because these schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position and changes in operations of the County.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules are reported on the modified accrual basis of accounting as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. This basis of accounting is described in note 1 to the financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Note 3: INDIRECT COST RATE

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

Note 4: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the County's financial statements. Expenditures from awards are reported in the County's financial statements as follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Current / Grant	\$ 12,661,893.54	\$ 14,403,152.61	\$ 27,065,046.15
Division of Social Services Grant	18,143,492.00	2,952,364.00	21,095,856.00
Trust - County Open Space		955,255.46	955,255.46
	<u>\$ 30,805,385.54</u>	<u>\$ 18,310,772.07</u>	<u>\$ 49,116,157.61</u>

Note 5: ADJUSTMENTS

Amounts reported in the column entitled "adjustments" represent transfers within Federal and State grants, transferring funds from one program year to another.

Note 6: MAJOR PROGRAMS

Major programs are identified in the *Summary of Auditor's Results* section of the *Schedule of Findings and Questioned Costs*.

COUNTY OF CUMBERLAND

PART III

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**FOR THE YEAR ENDED
DECEMBER 31, 2017**

COUNTY OF CUMBERLAND
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2017

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	_____ yes <u> x </u> no
Significant deficiency(ies) identified?	_____ yes <u> x </u> none reported
Noncompliance material to financial statements noted?	<u> x </u> yes _____ no

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	_____ yes <u> x </u> no
Significant deficiency(ies) identified?	<u> x </u> yes _____ none reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 516 of Title 2 U.S. Code of Federal Regulations Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance)?	_____ <u> x </u> yes _____ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance to Needy Families (TANF) Cluster Workforce Innovation and Opportunity Act (WIOA) Cluster
17.258, 17.259, 17.278	Title IV-D, Child Support and Paternity Program
93.563	Title XIX, Medical Assistance Program - Medicaid Cluster Supplemental Nutrition Assistance Program - SNAP Cluster
93.778	Hazard Mitigation Grant
10.561	Aging Cluster
97.039	Crime Victim Assistance
93.044, 93.045	
16.575	

Dollar threshold used to determine Type A programs	\$924,161.57
Auditee qualified as low-risk auditee?	_____ yes <u> x </u> no

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2017

Section 2 - Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards* and with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Finding No. 2017-001

Criteria or Specific Requirement

All money received by the County and Outside Offices needs to be deposited within 48 hours per N.J.S.A. 40A:5-15. Realty transfer fees are to be remitted to the State Treasurer by the tenth day following the month of collection per N.J.S.A. 46:15-5 et seq. Fees and monies received by the County Clerk are to be paid over to the County Treasurer on or before the 20th day of each month per N.J.S.A. 22A:4-17.

Condition

Receipts collected by the County Clerk's office were not deposited within 48 hours and were not remitted to their respective agency in accordance with the statutes listed in the criteria.

Context

During our test of a sample of 16 receipts at the Office of the County Clerk, we noted 8 receipts that were not deposited timely in accordance with statute. 6 out of 6 disbursements selected for testing were not remitted to the respective agencies timely.

Effect

Lack of compliance with criteria.

Cause

Client oversight.

Recommendation

All County offices should ensure that all receipts be deposited within 48 hours and that all monies be turned over to their respective agencies in accordance with the statutes.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2017

Section 2 - Schedule of Financial Statement Findings (Cont'd)

Finding No. 2017-002

Criteria or Specific Requirement

New Jersey Local Bond Law 40A:2 governs the authorization and issuance of debt for local units. In accordance with N.J.S.A. 40A:2-3 "Any local unit, by bond ordinance, may incur indebtedness, borrow money, authorize and issue negotiable obligations for financing...".

Condition

The County did not adhere to New Jersey Local Bond Law when a bridge loan agreement was entered into during 2017.

Context

During the analysis of the activity in the County Farmland and Open Space Preservation Fund, it was noted that the County entered into one bridge loan agreement for \$300,000.00 during 2017 in anticipation of NJ Green Acres funding for the purchase and preservation of open space property.

Effect

Noncompliance with New Jersey Local Bond Law.

Cause

Client oversight.

Recommendation

All debt issuances, no matter how short-term, require proper authorization and approval in accordance with New Jersey Local Bond Law.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2017

Section 3 - Schedule of Federal Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major Federal programs, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Finding No. 2017-003

Information on the Federal Program

Program Title, CFDA Number and Agency: Workforce Innovation and Opportunity Act (WIOA) Cluster, 17.258, 17.278, 17.259, US Department of Labor Passed through NJ Department of Labor
Federal Award Identification Number and Year: unknown, 2015-2017

Criteria or Specific Requirement

As part of the intake process for new participants, the program monitor reviews and signs the Customer Eligibility Checklists as compared to the documentation in the participant file to ensure that all program eligibility requirements are satisfied.

Condition

During the testing of program eligibility, it was noted that the Customer Eligibility Checklists were not reviewed and signed by the program monitor for six out of the 68 participant files selected for testing.

Questioned Costs

None.

Context

Out of 815 participants applying for assistance during 2017, six out of 68 Customer Eligibility Checklists that were included in our examination of participant files during our test of eligibility were not reviewed and signed by the program monitor. The sample was not statistically valid.

Effect

Although the Customer Eligibility Checklists were not reviewed and signed by the program monitor, the testing concluded that the participants were eligible in accordance with the program requirements.

Cause

Client oversight.

Recommendation

The procedures in place should be followed during the intake process to ensure that the Customer Eligibility Checklists are properly reviewed and signed by the program monitor.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2017

Section 4 - Schedule of State Financial Assistance Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major State programs, as required by State of New Jersey Circular 15-08-OMB.

Finding No. 2017-003

Information on the State Program

Program Title, GMIS Number and Agency: WorkFirst New Jersey / General Assistance (100-062-4545), New Jersey Department of Labor
State Award Identification Number and Year: unknown, 2015-2017

Criteria or Specific Requirement

As part of the intake process for new participants, the program monitor reviews and signs the Customer Eligibility Checklists as compared to the documentation in the participant file to ensure that all program eligibility requirements are satisfied.

Condition

During the testing of program eligibility, it was noted that the Customer Eligibility Checklists were not reviewed and signed by the program monitor for six out of the 68 participant files selected for testing.

Questioned Costs

None.

Context

Out of 815 participants applying for assistance during 2017, six out of 68 Customer Eligibility Checklists that were included in our examination of participant files during our test of eligibility were not reviewed and signed by the program monitor. The sample was not statistically valid.

Effect

Although the Customer Eligibility Checklists were not reviewed and signed by the program monitor; the testing concluded that the participants were eligible in accordance with the program requirements.

Cause

Client oversight.

Recommendation

The procedures in place should be followed during the intake process to ensure that the Customer Eligibility Checklists are properly reviewed and signed by the program monitor.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

COUNTY OF CUMBERLAND
Summary Schedule of Prior Year Audit Findings
and Questioned Costs as Prepared by Management

This section identifies the status of prior year findings related to the financial statements and Federal Awards and State Financial Assistance that are required to be reported in accordance with *Government Auditing Standards*, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB.

FINANCIAL STATEMENT FINDINGS

Finding No. 2016-001

Condition

Receipts collected for the electronic monitoring program at the County Jail were not deposited within 48 hours of receipt.

Current Status

This finding has been resolved at the County Jail, but is repeated for the Office of the County Clerk. See finding no. 2017-001.

Finding No. 2016-002

Condition

The County did not document that the vendors awarded contracts under national cooperative contracts complied with applicable New Jersey procurement documentation requirements; the County did not obtain the Disclosure of Investment Activities for all bids received; and the County did provide post-award notification to the New Jersey Office of the State Comptroller for a contract that exceeded \$2 million.

Current Status

This finding has been resolved.

COUNTY OF CUMBERLAND
Summary Schedule of Prior Year Audit Findings
and Questioned Costs as Prepared by Management (Cont'd)

FEDERAL AWARDS**Finding No. 2016-003****Information on the Federal Program**

Program Title, CFDA Number and Agency: Temporary Assistance for Needy Families – TANF (93.558), U.S. Department of Health and Human Services, Passed through New Jersey Department of Human Services, Division of Family Development. Federal Award Identification Number and Year: unknown, 2016.

Condition

The New Jersey Department of Human Services, Division of Family Development is the agency responsible for administration of the TANF Cluster (TANF) in the State of New Jersey. The Department has arranged with County Welfare Agency (CWAs) to perform the eligibility determinations and redeterminations for TANF. The Cumberland County Division of Social Services, as a CWA, collects and maintains supporting documentation for each eligibility determination and redetermination in a case file. For a sample of 40 TANF beneficiaries selected for testing, one beneficiary did not have a current year and a prior year redetermination of eligibility in the case file.

Current Status

This finding has been resolved.

STATE FINANCIAL ASSISTANCE PROGRAMS**Finding No. 2016-004****Information on the State Program**

Program Title, GMIS Number and Agency: Work First New Jersey / General Assistance (100-054-7550-121), New Jersey Department of Human Services, Division of Family Development. State Award Identification Number and Year: unknown, 2016.

Condition

During our test of five SSI Payments, it was noted that three were not disbursed to the client within 10 working days.

Current Status

This finding has been resolved.

Finding No. 2016-005**Information on the State Program**

Program Title, GMIS Number and Agency: Clean Communities Program (765-042-4900-005), New Jersey Department of Environmental Protection, Solid Waste Administration. State Award Identification Number and Year: 4900CC16415, 2016.

Condition

The County's subrecipient monitoring procedures over grant funds passed through to a subrecipient were not in compliance with 2 CFR sections 200.331 with regards to meeting all the requirements as a pass-through entity.

Current Status

This finding has been resolved.

COUNTY OF CUMBERLAND
 Officials in Office and Surety Bonds

The following officials were in office during the period under audit:

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
Joseph Derella, Jr.	Director of the Board	C
Darlene Barber	Deputy Director of the Board	C
Carman Daddario	Member of the Board	C
Carol Musso	Member of the Board	C
James Quinn	Member of the Board	C
James Sauro	Member of the Board	C
Joseph Sparacio	Member of the Board	C
Kenneth Mecouch	Administrator /Clerk of the Board of Chosen Freeholders	
Kimberly Wood	Deputy Administrator	
Gerald Seneski	Treasurer / Chief Financial Officer	\$1,200,000 A
David DeWoody	Qualified Purchasing Agent	
Theodore Baker, Esq.	Counsel	
Celeste Riley	County Clerk / Adjuster	50,000 A
Robert Austino	Sheriff	35,000 A
Douglas Rainear	Surrogate	25,000 A
Richard Smith	Warden	50,000 B
Jennifer Webb-McRae	Prosecutor	
John Knoop III	Engineer / Director of Public Works	
Craig Atkinson	Director of Personnel	
Edward Conrow	Public Safety Director	
Patricia Belmont	Tax Administrator	
Peggy Nicolosi	Superintendent of Schools	

A = Western Surety in the amount designated

B = Travelers Casualty Surety Company of America in the amount designated

C = Western Surety under a blanket bond of \$50,000

11400

APPRECIATION

I express my appreciation for the assistance and courtesies rendered by the County officials during the course of the audit.

Respectfully submitted,

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

