

**COUNTY OF CUMBERLAND**

**STATE OF NEW JERSEY**

**REPORT OF AUDIT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2013**



*75 YEARS OF SERVICE*

— 1939-2014 —

**COUNTY OF CUMBERLAND**  
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# **COUNTY OF CUMBERLAND**

## **PART 1**

### **REPORT OF AUDIT OF FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
DECEMBER 31, 2013**

## **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, State of New Jersey, as of December 31, 2013 and 2012, 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 assets group of accounts for the year ended December 31, 2013 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. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the financial statements are prepared by the County 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 U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County of Cumberland, State of New Jersey, as of December 31, 2013 and 2012, 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, State of New Jersey, as of December 31, 2013 and 2012, 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, expenditures - regulatory basis of the various funds, and general fixed assets, for the year ended December 31, 2013 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.

***Other Information***

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplemental financial statements presented for the various funds 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 programs are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and State of New Jersey Circular 04-04-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, and are also not a required part of the financial statements.

The supplementary financial statements presented for the various funds and the schedules of expenditures of federal awards and state financial assistance programs are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 information described in the previous paragraph is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated August 27, 2014 on our consideration of the County of Cumberland's, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County of Cumberland's internal control over financial reporting.

Respectfully submitted,



BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants



Carol A. McAllister  
Certified Public Accountant  
Registered Municipal Accountant

Voorhees, New Jersey  
August 27, 2014

**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, 2013, 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 27, 2014. 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.

***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's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 no 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.

**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 County'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 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 27, 2014

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statements of Assets, Liabilities, Reserves and  
 Fund Balance -- Regulatory Basis  
 As of December 31, 2013 and 2012

<u>ASSETS</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Regular Fund:			
Cash--General	SA-1	\$ 27,641,094.65	\$ 23,549,349.39
Cash--Change Funds	SA-2	240.00	240.00
		<hr/> 27,641,334.65	<hr/> 23,549,589.39
Receivables with Full Reserves:			
Added and Omitted Taxes	SA-5	306,611.68	388,508.22
Due Federal and State Grant Fund	SD-6	859,484.83	7,031,579.67
Revenue Accounts Receivable	SA-6	134,504.99	71,855.35
		<hr/> 1,300,601.50	<hr/> 7,491,943.24
		<hr/> <b>\$ 28,941,936.15</b>	<hr/> <b>\$ 31,041,532.63</b>
 <b><u>LIABILITIES, RESERVES</u></b> <b><u>AND FUND BALANCE</u></b>			
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3 & SA-7	\$ 6,270,203.10	\$ 6,167,079.37
Reserve for Encumbrances	SA-8	2,142,537.40	2,426,213.79
Accounts Payable	SA-9	260,834.85	194,494.34
Due to Payroll Trust Fund	A-1	118,838.21	
Reserve for Capital Transportation Program Expenditures	SA-10	1,083.32	14,022.37
Reserve for Payment of Bonds - Manor	A	1,257,885.00	1,257,885.00
Cash Held by the County Treasurer:			
Board of Health	SA-11	2,448,331.25	2,392,677.00
County Library	SA-12	134,057.91	144,369.97
		<hr/> 12,633,771.04	<hr/> 12,596,741.84
Reserve for Receivables	A	1,300,601.50	7,491,943.24
Fund Balance	A-1	15,007,563.61	10,952,847.55
		<hr/> <b>\$ 28,941,936.15</b>	<hr/> <b>\$ 31,041,532.63</b>

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, 2013 and 2012

<u>Revenue and Other Income Realized</u>	<u>2013</u>	<u>2012</u>
Fund Balance Utilized	\$ 7,000,000.00	\$ 7,500,762.00
Miscellaneous Revenue Anticipated	44,065,998.85	53,463,162.17
Receipts from Current Taxes	85,426,646.00	82,938,491.00
Non-Budget Revenue	565,066.52	14,467,034.28
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	4,361,839.04	3,878,106.03
Accounts Payable Canceled		19,135.04
Cancellation of Grant Reserves	577,685.25	1,060,423.19
Interfund Liquidated	6,172,094.84	
Prior Year Voided Check	4,667.96	3,543.75
	<hr/>	<hr/>
Total Income	148,173,998.46	163,330,657.46
	<hr/>	<hr/>
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	36,868,358.00	37,157,903.00
Other Expenses	80,441,180.44	89,047,400.68
Capital Improvements	330,000.00	50,000.00
Debt Service	8,852,323.15	8,096,349.00
Deferred Charges and Regulatory Expenditures	10,273,015.25	9,938,826.91
Cancellation of Grant Receivables	187,163.29	816,882.61
Interfund Created		7,031,579.67
Reserve for Payment of Bonds - Manor		1,257,885.00
Reserve for Prior Year Revenue	48,404.06	
Prior Year Payroll Adjustment		
Pension on Retro Payments - Due from Trust Fund	118,838.21	
	<hr/>	<hr/>
Total Expenditures	137,119,282.40	153,396,826.87
	<hr/>	<hr/>
Excess in Revenues	11,054,716.06	9,933,830.59
<u>Fund Balance</u>		
Balance Jan. 1	10,952,847.55	8,519,778.96
	<hr/>	<hr/>
	22,007,563.61	18,453,609.55
Decreased by:		
Utilized as Revenue	7,000,000.00	7,500,762.00
	<hr/>	<hr/>
Balance Dec. 31	\$ 15,007,563.61	\$ 10,952,847.55
	<hr/> <hr/>	<hr/> <hr/>

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

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Revenues -- Regulatory Basis  
For the Year Ended December 31, 2013

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
<b>Surplus Anticipated</b>	\$ 7,000,000.00		\$ 7,000,000.00	
<b>Miscellaneous Revenues:</b>				
Local Revenues:				
County Clerk	544,000.00		574,469.08	\$ 30,469.08
Surrogate	79,000.00		83,732.48	4,732.48
Sheriff	87,000.00		98,117.62	11,117.62
Interest on Investments and Deposits	254,000.00		258,592.28	4,592.28
County Adjuster	31,000.00		32,900.01	1,900.01
Administration Fee from Board of Health	330,000.00		330,000.00	
Indirect Cost Allocation - Federal Grants	48,000.00		50,751.53	2,751.53
Reimbursement of Election Expenses - School Board Election	20,000.00		14,346.13	(5,653.87)
Reimbursement of Election Expenses - Primary / General Election	182,000.00		196,807.36	14,807.36
Motor Vehicle Fine Fund	350,000.00		350,000.00	
Fringe Benefit Reimbursements	3,927,792.88		4,312,614.16	384,821.28
State Aid:				
County College Bonds (NJSA 54:18A)	1,787,286.39		1,787,286.39	
Housing of State Prisoners in County Jails	39,000.00		45,942.00	6,942.00
State Aid Salary Reimbursements:				
Mental Health Board	12,000.00		18,000.00	6,000.00
County Prosecutor/Constitutional Officers	85,800.00		85,800.00	
Emergency Management	7,950.00		7,170.00	(780.00)
Office on Aging - State Subsidy	58,000.00		58,000.00	
Juvenile Detention Center - Meal Subsidy (School Lunch Program)	35,000.00		30,070.84	(4,929.16)
<u>State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:</u>				
Social and Welfare Services (ch 66 PL 1990):				
Division of Youth and Family Services	1,949,394.00		1,949,394.00	
Supplemental Social Security Income	499,040.00		487,335.00	(11,705.00)
Psychiatric Facilities (ch 73 PL 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	2,389,156.00		2,389,156.00	
Maintenance of Patients in State Institutions for Mentally Retarded	6,759,302.00		6,759,302.00	
<b>State and Federal Programs Off-Set with Appropriations:</b>				
U.S. Department of Health and Human Services:				
Area Plan Grant	2,108,162.00	\$ 75,803.00	2,183,965.00	
Social Services Block Grant (Alcohol)	73,630.00		73,630.00	
Social Services Block Grant (State & Community Partnership Grant/Family Court)	441,008.00		441,008.00	
Social Services Block Grant (HSAC/CIACC - Human Services)	102,784.00		102,784.00	
Personal Assistance Service Program	30,095.00		30,095.00	
Medical Reserve Agreement	4,000.00		4,000.00	
Retired Senior Volunteer Program	44,037.00	1,500.00	45,537.00	
Sandy Homeowner - Rental Assitance Program (SHRAP)		756,200.00	756,200.00	
Childhood Lead Poisoning Prevention		208,250.00	208,250.00	
U.S. Department of Housing and Urban Development (HUD):				
CDBG - Small Cities Block Grant - Housing Repairs	12,977.50		12,977.50	

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Revenues -- Regulatory Basis  
 For the Year Ended December 31, 2013

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
<b>State and Federal Programs Off-Set with Appropriations: (Cont'd)</b>				
National Foundation for the Arts and Humanities: Promotion of the Arts	\$ 109,590.00		\$ 109,590.00	
Federal Emergency Management Agency (FEMA): Emergency Management Assistance Grant		\$ 80,000.00	80,000.00	
Emergency Food & Shelter Program	71.00	2,027.00	2,098.00	
U.S. Department of Justice:				
Juvenile Accountability Incentive Block Grant	9,554.00		9,554.00	
Edward Byrne Community Justice Grant - Narcotics	150,595.00		150,595.00	
Edward Byrne Community Justice Grant - Megans Law		11,470.00	11,470.00	
Edward Byrne Community Justice Grant - JAG		6,516.00	6,516.00	
Community Justice Program		61,500.00	61,500.00	
SCAAP - State Criminal Alien Assistance Program		100,419.00	100,419.00	
Victim of Crime Act (VOCA) - Victim Witness Program	182,028.00	166,571.00	348,599.00	
STOP Violence Against Women Act (VAWA)	23,483.00		23,483.00	
U.S. Department of Labor:				
Workforce Investment Act	42,815.00	6,363,822.68	6,406,637.68	
DHS Special Initiative & Transportation Grant		25,826.00	25,826.00	
State Energy Sector Partnership	90,000.00		90,000.00	
Industry Talent Development Partnership	57,200.00		57,200.00	
Disaster Assistance - Hurricane Sandy	51,828.00		51,828.00	
U.S. Department of Transportation:				
Federal Highway Administration		231,971.00	231,971.00	
Local Bridge Future Needs Program		1,000,000.00	1,000,000.00	
U.S. Department of Homeland Security:				
Preparedness Grant		290,655.00	290,655.00	
State Homeland Security Grant		100,000.00	100,000.00	
U.S. Department of the Interior:				
American Battlefield Protection - ABPP Planning Grant		49,500.00	49,500.00	
Federal Transit Administration:				
Subregional Transportation Grant	72,400.00		72,400.00	
Section 5307 Capital & Operating Assistance Grant	1,005,000.00		1,005,000.00	
Section 5311 Capital & Operating Assistance Grant		434,940.00	434,940.00	
JARC - Job Access & Reverse Commute Program		280,000.00	280,000.00	
N.J. Department of Health and Senior Services:				
Right to Know	9,848.00	9,848.00	19,696.00	
Special Child Health Case Management	16,769.00	80,691.00	97,460.00	
Commission for the Blind & Visually Impaired	22,035.00		22,035.00	
Social Services for the Homeless	312,436.00	30,081.00	342,517.00	
Comprehensive Alcoholism and Drug Abuse Program	714,047.00		714,047.00	
SHIP (State Health Insurance Program)	24,000.00		24,000.00	
Chronic Disease Self-Management Program	11,500.00		11,500.00	
N.J. Governor's Council on Alcoholism and Drug Abuse:				
Alliance to Prevent Alcoholism and Drug Abuse Program	239,897.00	119,949.00	359,846.00	
N.J. Department of Education:				
Comprehensive Education Improvement Act		58,500.00	58,500.00	
N.J. Department of Military and Veterans Affairs:				
Veterans Transportation System		15,000.00	15,000.00	

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Revenues -- Regulatory Basis  
For the Year Ended December 31, 2013

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
<b>State and Federal Programs Off-Set with Appropriations (Cont'd):</b>				
N.J. Department of Environmental Protection and Energy:				
Clean Communities		\$ 164,570.09	\$ 164,570.09	
County Environmental Health Act		81,810.00	81,810.00	
Green Acres - Recreational Trails Program	\$ 465,000.00		465,000.00	
N.J. Department of Law and Public Safety:				
Alcohol Traffic Safety and Drunk Driving Prevention	20,000.00		20,000.00	
Juvenile Detention Alternatives Initiative (JDAI)	60,000.00		60,000.00	
County Office of Victim Witness Advocacy - Supplemental VWAF	24,954.00		24,954.00	
Radiological Emergency Response Plan (RERP)		128,736.00	128,736.00	
N.J. Department of Children and Families:				
Differential Response Pilot Program		300,000.00	300,000.00	
Title XX DYFS - Enrichment Center 2013	81,491.00		81,491.00	
Title XX DYFS - Enrichment Center 2012	2,246.00		2,246.00	
N.J. Department of State:				
Historic Commission, Operating Support Grant	12,000.00	2,500.00	14,500.00	
Special /General Election Reimbursement		637,528.00	637,528.00	
Casino Fund:				
Senior Citizens and Disabled Resident Transportation Assist	605,537.79		605,537.79	
Gateway Community Action Partnership		101,585.38	101,585.38	
Southern Shore Regional DMO	16,500.00		16,500.00	
<b>Other Special Items:</b>				
County Clerk	395,000.00		457,272.50	\$ 62,272.50
Surrogate	67,000.00		69,686.84	2,686.84
Sheriff	37,000.00		39,152.84	2,152.84
Cumberland County Improvement Authority - Reimbursement	381,600.00		381,600.00	
Cumberland County Improvement Authority - Shared Services	150,000.00		150,000.00	
Juvenile Detention Center - Room and Board Fees	1,027,154.00		870,925.00	(156,229.00)
Reserve for Capital Transportation Program Expenditures	14,022.37		14,022.37	
Reserve for Payment of Bonds	115,013.51		115,013.51	
General Capital Fund Balance	30,000.00		30,000.00	
Title IV-Monetary Allowance in Lieu of Rent	576,000.00			(576,000.00)
Added & Omitted Taxes	388,508.25		388,508.25	
Shared Service - Board of Social Services	55,150.00		55,157.22	7.22
Jail - Inmate Telephone	200,000.00		200,000.00	
Jail - Inmate Revenue - Gloucester County	2,140,000.00		2,063,800.00	(76,200.00)
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam Debt Service Reimbursements	23,108.00		23,108.00	
Veteran Cemetary Reimbursement	36,666.00		60,678.00	24,012.00
Total Miscellaneous Revenues	32,360,461.69	11,977,769.15	44,065,998.85	(272,231.99)
<b>Amount to be Raised by Taxation</b>	<b>85,426,646.00</b>		<b>85,426,646.00</b>	
Budget Totals	124,787,107.69	11,977,769.15	136,492,644.85	(272,231.99)
Non-Budget Revenue			565,066.52	565,066.52
	\$ 124,787,107.69	\$ 11,977,769.15	\$ 137,057,711.37	\$ 292,834.53

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Revenues -- Regulatory Basis  
For the Year Ended December 31, 2013

**Analysis of Realized Revenue**

Interest on Investments and Deposits:

Treasurer	\$ 269,667.82
Cumberland Manor	2.16
Clerk	2,218.24
Surrogate	145.37
Sheriff	<u>1,148.38</u>

\$ 273,181.97

Less Interest Allocation to:

Board of Health	8,830.69
Farmland Preservation	4,669.51
Cultural & Heritage	6.17
Reserve for Capital Transportation Program	<u>1,083.32</u>

14,589.69

\$ 258,592.28

**Analysis of Non-Budget Revenue**

Miscellaneous Revenue not Anticipated:

Treasurer:	
Prosecutor's Office--Discovery Fees	\$ 8,867.56
Rent--SJ Drug Treatment	3,600.00
Miscellaneous, Reimbursements, and Refunds	5,321.83
Sales of Equipment and Property	8,410.00
Conditional Discharge and Bail Forfeitures	89,775.00
Employee Fines	2,671.89
Court Reim-Phone Line	51,054.99
Court Reim-Telephone Operator	128,710.86
Court Reim-Messenger Service	8,427.23
Probation -- Fines & Restitution	248.96
Purchasing -- Bid Specifications	5,600.00
OPRA Requests	271.05
Election Board -- Voter Label Printing	410.11
Construction -- Board of Appeals	600.00
Sheriff - IV-D Judicial	48,527.82
Jail -- Social Security Reimbursement	23,400.00
Jail -- Inmate Medical Co-pay	9,004.82
Jail -- Fees and Fines	421.10
Jail -- Vending Machine Commissions	672.77
Jail -- Inmate Electronic Monitoring	143,913.60
Jail -- Copy and Notary Charges	1,090.27
Jail -- Inmate Dep Transaction Fee	1,218.00
Aging - Link Access	1,950.00
Manor -- Miscellaneous	3,299.91
Reimbursement for Priority Funding	<u>17,598.75</u>

\$ 565,066.52

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Expenditures -- Regulatory Basis  
For the Year Ended December 31, 2013

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
<u>Operations</u>					
<u>General Government</u>					
Board of Chosen Freeholders:					
Salaries and Wages - Freeholders	\$ 131,000.00	\$ 131,000.00	\$ 121,996.01		\$ 9,003.99
Other Expenses - Freeholders	84,200.00	84,200.00	58,923.50	\$ 17,132.02	8,144.48
County Clerk:					
Salaries and Wages	514,900.00	514,900.00	477,386.39		37,513.61
Other Expenses	157,700.00	157,700.00	133,109.11	8,754.10	15,836.79
Department of Finance:					
Salaries and Wages	1,279,400.00	1,279,400.00	1,200,673.73		78,726.27
Other Expenses	254,163.00	254,163.00	140,893.67	92,230.66	21,038.67
Auditor	130,000.00	130,000.00			130,000.00
Computerized Data Processing:					
Salaries and Wages	296,350.00	296,350.00	274,289.98		22,060.02
Other Expenses	149,725.00	149,725.00	66,662.75	81,633.05	1,429.20
Board of Taxation:					
Salaries and Wages	161,750.00	161,750.00	140,472.82		21,277.18
Other Expenses	14,000.00	14,000.00	10,203.25	79.10	3,717.65
Board of Elections:					
Salaries and Wages	262,750.00	262,750.00	229,816.69		32,933.31
Other Expenses	565,500.00	565,500.00	447,726.51	22,448.82	95,324.67
Legal Department - County Counsel:					
Salaries and Wages	180,500.00	180,500.00	157,029.91		23,470.09
Other Expenses	630,700.00	630,700.00	510,246.39	25,240.01	95,213.60
County Surrogate:					
Salaries and Wages	317,800.00	317,800.00	283,319.43		34,480.57
Other Expenses	26,100.00	26,100.00	17,384.67	3,123.47	5,591.86
County Adjuster's Office:					
Salaries and Wages	92,900.00	92,900.00	86,260.77		6,639.23
Other Expenses	423,250.00	423,250.00	190,515.40	231,125.78	1,608.82
Planning and Development:					
Salaries and Wages	567,450.00	567,450.00	513,575.23		53,874.77
Other Expenses	126,800.00	126,800.00	71,286.05	11,020.19	44,493.76
Buildings and Grounds:					
Salaries and Wages	1,521,350.00	1,521,350.00	1,334,010.29		187,339.71
Other Expenses	606,225.00	606,225.00	463,521.47	92,465.05	50,238.48
<u>Regulation / Code Enforcement</u>					
Contribution to Soil Conservation District (RS 4-22)	15,000.00	15,000.00			15,000.00
Consumer Affairs / Weights and Measures:					
Salaries and Wages	62,750.00	62,750.00	56,807.33		5,942.67
Other Expenses	4,025.00	4,025.00	2,055.04	126.84	1,843.12
<u>Insurance</u>					
Other Insurance Premiums	1,806,346.00	1,806,346.00	1,792,771.00		13,575.00
Workers' Compensation Insurance	1,025,000.00	1,025,000.00	1,025,000.00		
Group Insurance Plan - Employee	13,743,000.00	13,743,000.00	13,742,491.86	0.01	508.13
<u>State Assumption of Costs of County Social and Welfare</u>					
<u>Services and Psychiatric Facilities</u>					
County Social Service Board:					
Temporary Assistance to Needy Families (TANF)	247,714.00	247,714.00	247,714.00		
Supplemental Security Income	499,040.00	499,040.00	499,040.00		

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Expenditures -- Regulatory Basis  
 For the Year Ended December 31, 2013

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
<u>Operations (Cont'd)</u>					
<u>State Assumption of Costs of County Social and Welfare (Cont'd)</u>					
<u>Services and Psychiatric Facilities (Cont'd)</u>					
Division of Youth and Family Services	\$ 1,949,394.00	\$ 1,949,394.00	\$ 1,949,394.00		
Maintenance for Mental Diseases	3,037,489.00	3,037,489.00	3,037,489.00		
Developmental Disabilities	6,759,302.00	6,759,302.00	6,759,302.00		
<u>Public Safety</u>					
Emergency Medical Services Training & Dispatch Center:					
Salaries and Wages	1,567,100.00	1,567,100.00	1,317,158.68		\$ 249,941.32
Other Expenses	162,725.00	162,725.00	118,744.81	\$ 29,877.65	14,102.54
Emergency Management Services:					
Salaries and Wages	152,150.00	152,150.00	134,813.34		17,336.66
Other Expenses	17,575.00	17,575.00	12,472.34	3,986.42	1,116.24
Voluntary Fire Police Contract	11,000.00	11,000.00	11,000.00		
Sheriffs' Office:					
Salaries and Wages	3,879,100.00	3,879,100.00	3,607,681.84		271,418.16
Other Expenses	300,900.00	300,900.00	207,712.55	59,012.41	34,175.04
County Medical Examiner - Other Expenses	954,000.00	954,000.00	536,718.96	139,177.00	278,104.04
Prosecutors Office:					
Salaries and Wages	7,913,358.00	7,913,358.00	7,266,720.56		646,637.44
Other Expenses	479,600.00	479,600.00	403,702.06	67,774.88	8,123.06
Jail:					
Salaries and Wages	12,020,600.00	12,270,600.00	11,653,703.46		616,896.54
Other Expenses	4,870,320.00	4,490,320.00	2,956,645.08	437,304.47	1,096,370.45
Juvenile Detention:					
Salaries and Wages	2,085,500.00	2,085,500.00	1,775,819.81		309,680.19
Other Expenses	205,603.00	205,603.00	131,161.97	24,061.51	50,379.52
<u>Roads and Bridges</u>					
Roads and Bridges:					
Salaries and Wages	1,676,150.00	1,676,150.00	1,475,350.03		200,799.97
Other Expenses	430,425.00	430,425.00	280,244.37	121,069.51	29,111.12
Traffic Engineer:					
Salaries and Wages	130,300.00	130,300.00	110,937.01		19,362.99
Other Expenses	90,125.00	90,125.00	37,277.86	45,102.72	7,744.42
Engineering Department:					
Salaries and Wages	342,900.00	417,900.00	391,440.43		26,459.57
Other Expenses	53,900.00	53,900.00	42,325.00	10,267.21	1,307.79
Mosquito Control N.J.S.A. (26:9-27et al):					
Salaries and Wages	432,300.00	397,300.00	342,700.55		54,599.45
Other Expenses	70,000.00	70,000.00	49,230.68	20,320.08	449.24
<u>Health and Welfare</u>					
Burial of Indigent	12,000.00	12,000.00	5,850.00	6,000.01	149.99
Office on Aging and Disabled:					
Salaries and Wages	107,800.00	107,800.00	86,874.18		20,925.82
Other Expenses	42,375.00	42,375.00	31,324.92	3,614.65	7,435.43
Alcoholic & Drug Abuse Treatment Clinic:					
Salaries and Wages	82,400.00	82,400.00	62,100.13		20,299.87
Other Expenses	31,800.00	31,800.00	26,109.73	729.57	4,960.70
Peer Grouping:					
Salaries and Wages - Office on Aging & Disabled	10,000.00	10,000.00	10,000.00		
Contributions to Social Service Agencies	88,000.00	88,000.00	3,093.67	57,793.17	27,113.16
County Social Service Board - Administration	6,800,000.00	6,800,000.00	6,800,000.00		

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Expenditures -- Regulatory Basis  
 For the Year Ended December 31, 2013

	Appropriations		Expended		
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved
<u>Operations (Cont'd)</u>					
<u>Health and Welfare (Cont'd)</u>					
Human Services:					
Salaries and Wages	\$ 51,000.00	\$ 51,000.00	\$ 13,052.75		\$ 37,947.25
Other Expenses	108,151.00	108,151.00	40,972.31	\$ 66,132.29	1,046.40
Contributions to Social Service Agencies	120,000.00	120,000.00	58,214.00	60,000.00	1,786.00
<u>Parks, Recreation, Public Celebrations and Public Ceremonies</u>					
Recreation Commission (RS 40:12-1 et. seq.):					
Salaries and Wages	40,250.00	40,250.00	36,428.63		3,821.37
Other Expenses	39,500.00	39,500.00	15,748.19	20,050.00	3,701.81
War Veterans Burial & Grave Decorations:					
Salaries and Wages	96,000.00	96,000.00	76,128.71		19,871.29
Other Expenses	27,775.00	27,775.00	20,463.33	5,583.97	1,727.70
<u>Education</u>					
Library	700,000.00	700,000.00	700,000.00		
County College	6,046,932.00	6,046,932.00	6,046,932.00		
Reimbursement for Residents Attending Out of County					
Two Year Colleges (N.J.S. 18A 64A:23)	55,000.00	55,000.00	7,863.98	2,000.00	45,136.02
County Extension Service Farm and Home Demonstrations:					
Salaries and Wages	353,700.00	353,700.00	311,847.56		41,852.44
Other Expenses	52,514.00	52,514.00	29,129.16	12,809.07	10,575.77
Vocational School	2,000,000.00	2,000,000.00	2,000,000.00		
Office of the County Superintendent of Schools:					
Salaries and Wages	155,400.00	155,400.00	144,018.85		11,381.15
Other Expenses	215,225.00	175,225.00	168,601.68	226.65	6,396.67
<u>Unclassified</u>					
Salary Adjustments	30,000.00	30,000.00			30,000.00
Educational Fund	55,000.00	55,000.00	18,485.54	2,316.00	34,198.46
<u>Utilities</u>					
Central Switchboard:					
Salaries and Wages	63,450.00	63,450.00	57,162.11		6,287.89
Other Expenses	545,450.00	545,450.00	380,495.12	45,786.66	119,168.22
Lighting on Highways and Bridges	65,000.00	65,000.00	45,983.48	4,696.19	14,320.33
Postage	131,500.00	131,500.00	100,731.60	768.00	30,000.40
Facilities Costs	2,484,325.00	2,484,325.00	1,575,635.72	305,939.21	602,750.07
Gasoline	640,000.00	640,000.00	488,062.95	2,860.00	149,077.05
Sub-Total Operations	96,739,751.00	96,609,751.00	88,266,239.94	2,140,638.40	6,202,872.66
<u>State and Federal Programs Off-Set by Revenues</u>					
U.S. Department of Health and Human Services:					
Area Plan Grant (40A:4-87 \$75,803.00+)	2,108,162.00	2,183,965.00	2,183,965.00		
Area Plan Grant - Match	390,445.00	390,445.00	390,445.00		
Childhood Lead Poisoning Prevention (40A:4-87 \$208,250.00+)		208,250.00	208,250.00		
Social Services Block Grant (Alcohol)	73,630.00	73,630.00	73,630.00		
Social Services Block Grant (Alcohol) - Match	14,925.00	14,925.00	14,925.00		
Social Services Block Grant (State & Community Partnership Grant/Family Court)	441,008.00	441,008.00	441,008.00		
Social Services Block Grant (HSAC/CIACC - Human Services)	102,784.00	102,784.00	102,784.00		
Special Child Health Case Management (40A:4-87 \$80,691.00+)	16,769.00	97,460.00	97,460.00		
Personal Assistance Service Program	30,095.00	30,095.00	30,095.00		
Medical Reserve Agreement	4,000.00	4,000.00	4,000.00		
Sandy Homeowner/Rental Assistance Program (40A:4-87 \$756,200.00+)		756,200.00	756,200.00		

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Expenditures -- Regulatory Basis  
For the Year Ended December 31, 2013

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
<u>State and Federal Programs Off-Set by Revenues (Cont'd)</u>					
National Foundation for the Arts and Humanities:					
Promotion of the Arts	\$ 109,590.00	\$ 109,590.00	\$ 109,590.00		
Federal Emergency Management Agency (FEMA):					
Emergency Management Assistance Grant (40A:4-87 \$80,000.00+)		80,000.00	80,000.00		
Emergency Food & Shelter Program (40A:4-87 \$2,027.00+)	71.00	2,098.00	2,098.00		
U.S. Department of Homeland Security:					
Preparedness Grant (40A:4-87 \$290,655.00+)		290,655.00	290,655.00		
State Homeland Security Grant (40A:4-87 \$100,000.00+)		100,000.00	100,000.00		
U.S. Department of Justice:					
Juvenile Accountability Incentive Block Grant	9,554.00	9,554.00	9,554.00		
Juvenile Accountability Incentive Block Grant - Match	1,062.00	1,062.00	1,062.00		
Community Justice Program (40A:4-87 \$61,500.00+)		61,500.00	61,500.00		
Edward Byrne Community Justice Grant - Narcotics	150,595.00	150,595.00	150,595.00		
Edward Byrne Community Justice Grant - Megans' Law (40A:4-87 \$11,470.00+)		11,470.00	11,470.00		
Edward Byrne Community Justice Grant - JAG (40A:4-87 \$6,516.00+)		6,516.00	6,516.00		
SCAAP - State Criminal Alien Assistance Program (40A:4-87 \$100,419.00+)		100,419.00	100,419.00		
Victim of Crime Act (VOCA) - Victim Witness Program (40A:4-87 \$166,571.00+)	182,028.00	348,599.00	348,599.00		
Victim of Crime Act (VOCA) - Victim Witness Program - Match (40A:4-85 \$41,643.00+)	45,507.00	87,150.00	87,150.00		
STOP Violence Against Women Act (VAWA)	23,483.00	23,483.00	23,483.00		
STOP Violence Against Women Act (VAWA) - Match	7,828.00	7,828.00	7,828.00		
U.S. Department of the Interior:					
American Battlefield Protection - ABPP Planning Grant (40A:4-87 \$49,500.00+)		49,500.00	49,500.00		
U.S. Department of Labor:					
Workforce Investment Act (40A:4-87 \$6,151,601.68+)	42,815.00	6,194,416.68	6,194,416.68		
DHS Special Initiative & Transportation Grant (40A:4-87 \$25,826.00+)		25,826.00	25,826.00		
Workforce Development Partnership Program (WDP) (40A:4-87 \$100,000.00+)		100,000.00	100,000.00		
Workforce Learning Link (WLL) (40A:4-87 \$103,000.00+)		103,000.00	103,000.00		
State Energy Sector Partnership Grant	90,000.00	90,000.00	90,000.00		
Industry Talent Development Partnership Program	57,200.00	57,200.00	57,200.00		
Disaster Assistance - Hurricane Sandy	51,828.00	51,828.00	51,828.00		
SmartSteps (40A:4-87 \$4,815.00+)		4,815.00	4,815.00		
SSA Ticket to Work (40A:4-87 \$4,406.00+)		4,406.00	4,406.00		
U.S. Department of Transportation:					
Federal Highway Administration - Chestnut to Brewster Light (40A:4-87 \$102,892.00+)		102,892.00	102,892.00		
Federal Highway Administration - Oak & West Signalization (40A:4-87 \$39,557.00+)		39,557.00	39,557.00		
Federal Highway Administration - Main Road - Chestnut to Maple (40A:4-87 \$49,965.00+)		49,965.00	49,965.00		
Federal Highway Administration - Wheat Road & East Avenue (40A:4-87 \$39,557.00+)		39,557.00	39,557.00		
Local Bridge Future Needs Program - CR 637/Fortescue Creek (40A:4-87 \$1,000,000.00+)		1,000,000.00	1,000,000.00		
Federal Transit Administration:					
Subregional Transportation Grant	72,400.00	72,400.00	72,400.00		
Subregional Transportation Grant - Match	18,100.00	18,100.00	18,100.00		
Section 5307 Capital & Operating Assistance Grant	1,005,000.00	1,005,000.00	1,005,000.00		
Section 5307 Capital & Operating Assistance Grant - Match	383,249.00	383,249.00	383,249.00		
Section 5311 Capital & Operating Assistance Grant (40A:4-87 \$434,940.00+)		434,940.00	434,940.00		
Job Access Reverse Commute (40A:4-87 \$280,000.00+)		280,000.00	280,000.00		
US Corporation for National & Community Service					
Retired Senior Volunteer Program - RSVP (40A:4-87 \$1,500.00+)	44,037.00	45,537.00	45,537.00		
Retired Senior Volunteer Program - RSVP Match	34,607.00	34,607.00	34,607.00		
N.J. Department of Health and Senior Services:					
Right to Know (40A:4-87 \$9,848.00+)	9,848.00	19,696.00	19,696.00		
Commission for the Blind & Visually Impaired	22,035.00	22,035.00	22,035.00		
Social Services for the Homeless (40A:4-87 \$30,081.00+)	312,436.00	342,517.00	342,517.00		

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Expenditures -- Regulatory Basis  
For the Year Ended December 31, 2013

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
<u>State and Federal Programs Off-Set by Revenues (Cont'd)</u>					
N.J. Department of Health and Senior Services (Cont'd):					
Comprehensive Alcoholism and Drug Abuse Program	\$ 714,047.00	\$ 714,047.00	\$ 714,047.00		
Comprehensive Alcoholism and Drug Abuse Program - Match	53,666.00	53,666.00	53,666.00		
SHIP (State Health Insurance Program)	24,000.00	24,000.00	24,000.00		
Chronic Disease Self-Management Program	11,500.00	11,500.00	11,500.00		
N.J. Governor's Council on Alcoholism and Drug Abuse:					
Alliance to Prevent Alcoholism and Drug Abuse Program (40A:4-87 \$119,949.00+)	239,897.00	359,846.00	359,846.00		
N.J. Department of Education:					
Comprehensive Education Improvement Act (40A:4-87 \$58,500.00+)		58,500.00	58,500.00		
Comprehensive Education Improvement Act - Match (40A:4-85 \$341,500.00+)		341,500.00	341,500.00		
N.J. Department of Environmental Protection and Energy:					
Clean Communities (40A:4-87 \$164,570.09+)		164,570.09	164,570.09		
RERP Grant (40A:4-87 \$128,736.00+)		128,736.00	128,736.00		
County Environmental Health Act (40A:4-87 \$81,810.00+)		81,810.00	81,810.00		
Green Acres - Acquisition of Trails & Open Space	465,000.00	465,000.00	465,000.00		
N.J. Department of Law and Public Safety:					
Alcohol Traffic Safety and Drunk Driving Prevention	20,000.00	20,000.00	20,000.00		
Juvenile Detention Alternatives Initiative (JDAI)	60,000.00	60,000.00	60,000.00		
County Office Victim Witness Advocacy - Supplemental VWAF	24,954.00	24,954.00	24,954.00		
N.J. Department of Military and Veterans Affairs:					
Veterans Transportation System (40A:4-87 \$15,000.00+)		15,000.00	15,000.00		
N.J. Department of State:					
Historic Commission, Operating Support Grant (40A:4-87 \$2,500.00+)	12,000.00	14,500.00	14,500.00		
Special /General Election Reimbursement (40A:4-87 \$637,528.00+)		637,528.00	637,528.00		
Casino Fund:					
Senior Citizens and Disabled Resident Transportation Assist	605,537.79	605,537.79	605,537.79		
N.J. Department of Community Affairs:					
Emergency Housing Repairs - Unapp Reserve	12,977.50	12,977.50	12,977.50		
N.J. Department of Children and Families					
Differential Response Pilot Program (40A:4-87 \$300,000.00+)		300,000.00	300,000.00		
Title XX DYFS - Enrichment Center 2013	81,491.00	81,491.00	81,491.00		
Title XX DYFS - Enrichment Center 2012	2,246.00	2,246.00	2,246.00		
Gateway Community Action Partnership (40A:4-87 \$101,585.38+)		101,585.38	101,585.38		
Southern Shore Regional DMO	16,500.00	16,500.00	16,500.00		
Matching Funds for Grants (40A:4-85 \$341,500.00-, \$41,643.00-)	400,611.00	17,468.00			\$ 17,468.00
<b>Total State and Federal Programs</b>	<b>8,599,518.29</b>	<b>20,577,287.44</b>	<b>20,559,819.44</b>	<b>-</b>	<b>17,468.00</b>
<b>Total Operations</b>	<b>105,339,269.29</b>	<b>117,187,038.44</b>	<b>108,826,059.38</b>	<b>\$ 2,140,638.40</b>	<b>6,220,340.66</b>
<b>Contingent</b>	<b>122,500.00</b>	<b>122,500.00</b>	<b>89,117.73</b>	<b>1,899.00</b>	<b>31,483.27</b>
<b>Total Operations including Contingent</b>	<b>105,461,769.29</b>	<b>117,309,538.44</b>	<b>108,915,177.11</b>	<b>2,142,537.40</b>	<b>6,251,823.93</b>
Detail:					
Salaries and Wages	36,578,358.00	36,868,358.00	33,749,577.21	-	3,118,780.79
Other Expenses (Including Contingent)	68,883,411.29	80,441,180.44	75,165,599.90	2,142,537.40	3,133,043.14

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Expenditures -- Regulatory Basis  
For the Year Ended December 31, 2013

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
<u>Capital Improvement Fund</u>					
Capital Improvement Fund	\$ 330,000.00	\$ 330,000.00	\$ 330,000.00		
<u>County Debt Service</u>					
Payment on Bond Principal:					
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	1,956,000.00	1,956,000.00	1,956,000.00		
Other Bonds	3,989,000.00	3,989,000.00	3,989,000.00		
Interest on Bonds:					
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	996,323.00	996,323.00	996,323.00		
Other Bonds	1,759,645.06	1,759,645.06	1,759,645.06		
Payment on Bond Anticipation Notes					
Interest	49,856.13	49,856.13	49,856.13		
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	101,498.96	101,498.96	101,498.96		
<b>Total County Debt Service</b>	<b>8,852,323.15</b>	<b>8,852,323.15</b>	<b>8,852,323.15</b>	-	-
<u>Deferred Charges and Regulatory Expenditures--County:</u>					
Deferred Charges					
Prior Year Bills:					
Health Network Labs	6,008.14	6,008.14	6,008.14		
Corizon Health, Inc.	39,575.50	39,575.50	39,575.50		
Craig Terry Photography	2,183.38	2,183.38	2,183.38		
Omnicare, Inc.	21,674.61	21,674.61	21,674.61		
Carrot-Top Industries, Inc.	649.88	649.88	649.88		
NJ Medicaid	6,626.39	6,626.39	6,626.39		
Deferred Charges to Future Taxation - Unfunded:					
Ordinance 1995-4	7,773.22	7,773.22	7,773.22		
Ordinance 1999-1	31,257.13	31,257.13	31,257.13		
Ordinance 2003-1	15,487.00	15,487.00	15,487.00		
Contribution to					
Police and Fire Pension	2,661,622.00	2,661,622.00	2,661,622.00		
Public Employees Retirement System	3,601,158.00	3,601,158.00	3,601,158.00		
County Pension and Retirement Fund - DCRP	25,000.00	25,000.00	20,678.82	\$	4,321.18
Social Security System (OAS)	3,025,000.00	3,155,000.00	3,145,094.51		9,905.49
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)	350,000.00	350,000.00	345,861.33		4,138.67
Judgements	349,000.00	349,000.00	348,986.17		13.83
<b>Total Deferred Charges and Regulatory Expenditures</b>	<b>10,143,015.25</b>	<b>10,273,015.25</b>	<b>10,254,636.08</b>	-	<b>18,379.17</b>
<b>Grand Total</b>	<b>\$ 124,787,107.69</b>	<b>\$ 136,764,876.84</b>	<b>\$ 128,352,136.34</b>	<b>\$ 2,142,537.40</b>	<b>\$ 6,270,203.10</b>
Appropriation by 40A:4-87		\$ 11,977,769.15			
Budget		<u>124,787,107.69</u>			
		<u>\$ 136,764,876.84</u>			
Reserve for Federal and State Grants - Appropriated			\$ 19,227,287.44		
Matching Grants			1,332,532.00		
Disbursed			<u>109,124,848.90</u>		
			<u>\$ 129,684,668.34</u>		

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

**COUNTY OF CUMBERLAND**  
**TRUST FUNDS**  
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis  
 As of December 31, 2013 and 2012

<u>ASSETS</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Trust Fund:			
Cash	SB-1	\$ 7,590,195.24	\$ 9,048,203.07
Accounts Receivable--Gasoline	SB-2	38,219.66	16,158.67
Due from Current Fund	SB-4	118,838.21	
Due from Grant Fund	SB-1		167,768.85
		7,747,253.11	9,232,130.59
County Open Space Fund:			
Cash	SB-1	647,493.37	1,222,004.73
Audio-Visual Aid Fund:			
Cash	SB-1	81,780.50	75,990.35
		\$ 8,476,526.98	\$ 10,530,125.67
 <b><u>LIABILITIES AND RESERVES</u></b>  			
Trust Fund:			
Reserve for Payroll Payables	SB-3	\$ 482,116.04	\$ 320,005.65
Reserve for Performance Guarantee Deposits	SB-4	17,956.02	17,056.02
Reserve for Accumulated Sick Leave	SB-5	1,531,701.13	1,591,241.29
Reserve for Unclaimed Money	SB-5	69.46	
Reserve for Modernization of County Clerk's Office	SB-5	724,601.36	743,671.53
Reserve for Modernization of County Surrogate's Office	SB-5	44,134.63	34,879.40
Reserve for Automotive and Contractors' Equipment			
Physical Damage Insurance Fund	SB-5	248,538.56	290,760.69
Reserve for County Insurance	SB-5	833,552.39	640,096.80
Reserve for Workers' Compensation Insurance Fund	SB-5	110,136.23	863,923.27
Reserve for Weights and Measures	SB-5	105,342.04	102,081.36
Reserve for Tax Appeals	SB-5	100,725.97	69,555.51
Reserve for Subdivision/Site Plan Fees	SB-5	12,804.49	11,630.02
Reserve for Inmate Telephone Communications	SB-5	394,090.14	383,881.55
Reserve for Last Chance Program	SB-5	4,175.50	4,175.50
Reserve for Motor Vehicle Fines Pledged to Road			
Maintenance and Construction	SB-5	995,778.29	1,107,642.33
Reserve for Welfare Trust--Hospital Manor	SB-5	8,940.94	3,438.50
Reserve for Estate Proceeds	SB-5	4,614.82	11,921.60
Reserve for Senior Citizen Bus	SB-5	252,311.71	232,748.51
Reserve for Meals on Wheels Grant	SB-5	78,300.00	69,500.00
Reserve for Donations for Meals on Wheels	SB-5	161,515.72	168,149.54
Reserve for Case Management	SB-5	667,371.02	717,084.35

(Continued)

**COUNTY OF CUMBERLAND**  
**TRUST FUNDS**  
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis  
 As of December 31, 2013 and 2012

<u>LIABILITIES AND RESERVES</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Trust Fund (Cont'd):			
Reserve for Donation for Nutrition Program	SB-5	\$ 43,925.41	\$ 57,073.19
Reserve for Donations for Outreach Program	SB-5	2,262.00	4,977.00
Reserve for Donations for Retired Senior Volunteer Program	SB-5	2,099.00	2,099.00
Reserve for Council on the Arts	SB-5	1,755.65	999.48
Reserve for First Step Alcohol Program	SB-5	164,517.18	417,502.22
Reserve for Modernization of County Sheriff's Office	SB-5	28,718.59	18,778.89
Reserve for Sheriff - Federally Forfeited Funds	SB-5	3,013.51	3,013.51
Reserve for Sheriff - K-9 Unit	SB-5	1,387.99	1,387.99
Reserve for Sheriff - Police Youth Week	SB-5	10,091.82	8,462.06
Reserve for Sheriff - Project Lifesaver	SB-5	7,260.88	6,730.68
Reserve for Sheriff - Car Seats And Special Services	SB-5	2,209.01	699.91
Reserve for Marketing Partnership Program	SB-5	2,325.87	2,325.87
Reserve for County Bird Festivals	SB-5	11,013.45	10,387.95
Reserve for Special Child Health Services	SB-5	2,070.00	2,070.00
Reserve for Library Book Donation	SB-5	3,608.94	3,558.94
Reserve for Motor Vehicle Theft	SB-5	1,380.25	1,216.06
Reserve for Attorney Identification Card Program	SB-5	1,183.00	383.00
Reserve for 911 - Bequests/Donations	SB-5	6,414.92	3,587.60
Reserve for Veterans Cemetery	SB-5	800.00	800.00
Reserve for Employment Training & Transportation	SB-5	4,626.21	1,033.82
Reserve for County Prosecutor's Law Enforcement Trust Account	SB-6	220,146.42	306,304.67
Reserve for County Prosecutor's Seized Asset Trust Account	SB-7	396,929.31	945,160.18
Reserve for County Prosecutor's Federal Justice Account	SB-8	24,637.23	19,756.43
Reserve for County Prosecutor's Asset Maintenance Account	SB-9	26,100.01	30,378.72
		7,747,253.11	9,232,130.59
County Open Space Fund:			
Reserve for Farmland Preservation	SB-10	647,493.37	1,222,004.73
Audio-Visual Aid Fund:			
Reserve for Audio-Visual Aid Commission Expenditures	SB-11	81,780.50	75,990.35
		\$ 8,476,526.98	\$ 10,530,125.67

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

**COUNTY OF CUMBERLAND**  
 TRUST -- COUNTY OPEN SPACE FUND  
 Statement of Revenues -- Regulatory Basis  
 For the Year Ended December 31, 2013

	<u>Anticipated Budget</u>	<u>Budget After Modification</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Amount to be Raised by Taxation	\$ 926,400.00	\$ 926,400.00	\$ 926,400.67	\$ 0.67
Interest on Investments and Deposits	7,100.00	7,100.00	4,669.51	(2,430.49)
Reserve Funds	1,222,004.73	1,222,004.73	1,222,004.73	
State of New Jersey		1,066,374.49	1,066,374.49	
Acquisition of Development Easement		43,969.22	43,969.22	
Added & Omitted Taxes			4,498.07	4,498.07
	<u>\$ 2,155,504.73</u>	<u>\$ 3,265,848.44</u>	<u>\$ 3,267,916.69</u>	<u>\$ 2,068.25</u>

Analysis of Realized Revenues

Cash Received  
 Reserve Funds

\$ 2,045,911.96
<u>1,222,004.73</u>
<u>\$ 3,267,916.69</u>

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

**COUNTY OF CUMBERLAND**  
 TRUST -- COUNTY OPEN SPACE FUND  
 Statement of Expenditures -- Regulatory Basis  
 For the Year Ended December 31, 2013

	<u>Appropriations</u>		<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Canceled</u>
	<u>Original Budget</u>	<u>Budget After Modification</u>			
Acquisition of Lands for Recreation and Conservation	\$ 2,155,504.73	\$ 3,265,848.44	\$ 2,620,423.32	\$ -	\$ 645,425.12
Disbursed			<u>\$ 2,620,423.32</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, 2013 and 2012

<u>ASSETS</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Cash	SC-1	\$ 23,115,611.24	\$ 27,433,115.31
Federal and State Grant Receivable	SC-4		39,030.35
Deferred Charges to Future Taxation:			
Funded	SC-3	64,668,551.83	70,702,089.48
Unfunded	SC-5	10,823,831.35	3,431,068.70
		<u>\$ 98,607,994.42</u>	<u>\$ 101,605,303.84</u>
 <b><u>LIABILITIES, RESERVES</u></b> <b><u>AND FUND BALANCE</u></b>			
Bond Anticipation Notes	SC-6	\$ 9,280,000.00	\$ 3,333,000.00
General Serial Bonds	SC-7	64,087,000.00	70,032,000.00
Green Acres Loan Payable	SC-8	581,551.83	670,089.48
Improvement Authorizations:			
Funded	SC-9	11,161,967.81	19,397,121.24
Unfunded	SC-9	6,756,135.69	787,815.96
Reserve for Encumbrances	SC-10	6,547,422.43	7,205,722.09
Capital Improvement Fund	SC-11	98,007.35	81,022.35
Reserve for Payments of Bonds	SC-12	43,001.25	15,013.51
Reserve for Federal and State Grant Receivable	SC-4		39,030.35
Fund Balance	C-1	52,908.06	44,488.86
		<u>\$ 98,607,994.42</u>	<u>\$101,605,303.84</u>

There were bonds and notes authorized but not issued on December 31, 2013 and 2012 of \$1,543,831.35 and \$98,068.70 (SC-13).

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

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Fund Balance -- Regulatory Basis  
For the Year Ended December 31, 2013

Balance Dec. 31, 2012	\$	44,488.86
Increased by:		
Premium on Bond Anticipation Notes Issued		38,419.20
		82,908.06
Decrease by:		
Anticipated Revenue in Current Fund		30,000.00
Balance Dec. 31, 2013	\$	52,908.06

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 and Reserves**  
**-- Regulatory Basis**  
**As of December 31, 2013 and 2012**

<u>ASSETS</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Federal and State Grant Fund:			
Cash	SD-1	\$ 72,730.64	
Federal and State Grants Receivable	SD-2	25,176,599.76	\$ 35,917,965.88
		<u>\$ 25,249,330.40</u>	<u>\$ 35,917,965.88</u>
<u>LIABILITIES AND RESERVES</u>	<u>Ref.</u>	<u>2013</u>	<u>2012</u>
Federal and State Grant Fund:			
Due to Current Fund	SD-6	\$ 859,484.83	\$ 7,031,579.67
Due to Trust Fund	SD-7		167,768.85
Reserve for Encumbrances	SD-5	9,199,963.07	4,900,896.20
Unappropriated Reserves	SD-3	41,727.17	117,471.53
Appropriated Reserves	SD-4	15,148,155.33	23,700,249.63
		<u>\$ 25,249,330.40</u>	<u>\$ 35,917,965.88</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 -- Regulatory Basis**  
**As of December 31, 2013 and 2012**

<u>Revenue and Other Income Realized</u>	<u>2013</u>	<u>2012</u>
Grant Awards Realized:		
Original Budget	\$ 7,249,518.29	\$ 7,875,453.76
Amendments	11,977,769.15	17,823,215.92
Total of Grant Awards Realized	19,227,287.44	25,698,669.68
 <u>Expenditures</u>		
Grant Awards and Local Matching Share Appropriated:		
Original Budget	8,198,907.29	8,821,279.76
Amendments	12,360,912.15	18,206,486.92
Total Expenditures	20,559,819.44	27,027,766.68
Deficit	(1,332,532.00)	(1,329,097.00)
Received from Current Fund Appropriation	1,332,532.00	1,329,097.00
Excess (Deficit) in Revenue	-	-
 <u>Fund Balance</u>		
Balance Jan. 1	-	-
Balance Dec. 31	\$ -	\$ -

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  
For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>2013</u> <u>Additions</u>	<u>2013</u> <u>Retirements</u>	<u>2013</u> <u>Adjustments /</u> <u>Transfers</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
General Fixed Assets:					
Building	\$ 38,111,552.56	\$ 6,550.00		\$ 5,982,660.13	\$ 44,100,762.69
Land	3,898,521.28				3,898,521.28
Equipment	6,286,101.77	691,819.64		(15,892.17)	6,962,029.24
Vehicle (Truck/Heavy Equipment)	9,189,383.03	28,699.00			9,218,082.03
Computers	837,566.95				837,566.95
Vehicles	3,456,882.95	198,664.71		(9,471.00)	3,646,076.66
Work In Progress	8,681,395.91	4,594,837.70		(5,939,383.56)	7,336,850.05
Total General Fixed Assets	<u>\$ 70,461,404.45</u>	<u>\$ 5,520,571.05</u>	<u>\$ -</u>	<u>\$ 17,913.40</u>	<u>\$ 75,999,888.90</u>

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, 2013**

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Note 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Description of Financial Reporting Entity** - The County of Cumberland is located in the southwestern corner of the State of New Jersey and its 500 square miles is bordered by Salem, Gloucester, Atlantic and Cape May Counties. The population of the County, according to the 2010 census, was 156,898.

The County of Cumberland is governed by a Board of Chosen Freeholders composed of seven people, all of whom are elected at large. The County employs an administrator who has the daily responsibility of operating county government efficiently pursuant to the guidelines established by the Board of Chosen Freeholders.

**Component Units** - The financial statements of the component units of the County of Cumberland are not presented in accordance with Governmental Accounting Standards Board Statement No. 14, as amended by GASB Statement No. 39 and Statement No. 61. If the provisions of GASBS No. 14 as amended by GASB Statement No. 39 and Statement No. 61 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 West Vine Street  
Millville, New Jersey 08332

Cumberland County Board of Social Services  
13 North East Boulevard  
Vineland, New Jersey 08360

Cumberland County Technical Education Center  
601 Bridgeton Avenue  
Bridgeton, New Jersey 08302

Cumberland County Insurance Commission  
790 East Commerce Street  
Bridgeton, New Jersey 08302

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

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

**Basis of Accounting, Measurement Focus and Basis of Presentation** - The financial statements of the County of Cumberland contain all funds and account groups in accordance with the "Requirements of Audit" 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 of Audit 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 of Cumberland accounts for its financial transactions through the use of separate funds which are described as follows:

**Current Fund** - The Current Fund accounts for resources and expenditures for governmental operations of a general nature.

**Federal, State and Other Grant Fund** - The Federal, State, and Other Grant Fund accounts for resources and expenditures restricted by various outside agencies.

**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.

**Budgets and Budgetary Accounting** - The County of Cumberland must adopt an annual budget for its current 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 municipal budget no later than February 10 of 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 municipality. 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 municipal 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. Consequently, unrealized gain or loss on investments has not been recorded in accordance with Governmental Accounting Standards Board Statement No. 31.

Note 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****Cash, Cash Equivalents and Investments (Cont'd)**

New Jersey municipal 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 municipal 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 of Cumberland 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.

**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 Circular A-87 (Attachment B, Section 19), except that the useful life of such property is at least five years. The County has adopted a capitalization threshold of \$5,000, 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 their estimated fair market value on the acquisition date. 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 Assets, reflecting the activity for the year, must be included in the County's basic financial statements.

Note 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****General Fixed Assets (Cont'd)**

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 includes 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 Balance included in the Current 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 are 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 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. Operations for every municipality is charged for the amount due the County for the year, based upon the ratables required to be certified to the County Board of Taxation by January 10 of the current year. In addition, operations for every municipality 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.

**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 payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is 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 fiscal 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.

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

**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.

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 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 trust 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 shown as Uninsured and Uncollateralized in the schedule below.

As of December 31, 2013, the County's bank balances of \$59,816,992.76 were exposed to custodial credit risk as follows:

Uninsured and Collateralized with Securities Held by Pledging Financial Institutions	<u>\$ 59,316,992.76</u>
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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 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>County Tax Rate</u>	<u>Farmland Preservation Tax Rate</u>
2013	\$9,264,006,672.00	\$0.0473	\$0.9279	\$0.0100
2012	9,301,778,441.00	0.0378	0.9036	0.0100
2011	9,192,966,877.00	0.0365	0.9128	0.0100
2010	9,638,435,384.00	0.0393	0.8648	0.0100
2009	9,807,276,297.00	0.0401	0.8486	0.0100

**Comparison of Tax Levies and Collections**

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
2013	\$85,426,646.00	\$85,426,646.00	100.00%
2012	82,938,491.00	82,938,491.00	100.00%
2011	82,938,491.00	82,938,491.00	100.00%
2010	82,938,491.00	82,938,491.00	100.00%
2009	82,938,491.00	82,938,491.00	100.00%

**Note 4: FUND BALANCES APPROPRIATED**

The following schedule details 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.

<u>Year</u>	<u>Balance Dec. 31</u>	<u>Utilized In Budget of Succeeding Year</u>	<u>Percentage of Fund Balance Used</u>
2013	\$15,007,563.61	\$4,400,000.00	29.32%
2012	10,952,847.55	7,000,000.00	63.91%
2011	8,519,778.96	7,500,762.00	88.03%
2010	13,052,287.94	8,319,232.00	63.74%
2009	18,950,730.96	7,950,730.20	41.95%

**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, 2013:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
Current Fund	\$ 859,484.83	\$ 118,838.21
Trust-- Other Funds	118,838.21	
Federal and State Grant Fund		859,484.83
	<u>\$ 978,323.04</u>	<u>\$ 978,323.04</u>

The interfund receivables and payables above predominately resulted from payments made by certain funds on behalf of other funds. During 2014, the County expects to liquidate such interfunds, depending upon the availability of cash flow.

**Note 6: PENSION PLANS**

The County of Cumberland contributes to two cost-sharing multiple-employer 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, County employees participate in the Defined Contribution Retirement Program (DCRP), which is a defined contribution pension plan and is also administered by 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

**Public Employees' Retirement System** - The PERS was established in 1955. The PERS provides retirement, death, and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 43:15A and 43:3B.

Note 6: **PENSION PLANS (CONT'D)**

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the Public Employees' Retirement System were required to contribute 5% of their annual covered salary. Effective July 1, 2008, however, 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. For employees enrolled in the retirement system prior to July 1, 2008, the increase is effective with the payroll period that begins immediately after July 1, 2008. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased to 6.5% plus an additional 1.0% phased-in over seven years. The phase-in of the additional incremental member contribution amount began July 1, 2012 and increases each subsequent July 1. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

The County is billed annually for its normal contribution plus any accrued liability. These contributions, equal to the required contributions, were as follows:

<u>Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Pension Deferral</u>	<u>Paid by County</u>
2013	\$1,002,313.00	\$2,598,854.00	\$3,601,158.00	---	\$3,601,158.00
2012	1,178,765.00	2,582,834.00	3,761,599.00	---	3,761,599.00
2011	1,328,397.00	2,383,779.26	3,712,176.26	---	3,712,176.00

**Police and Firemen's Retirement System** - The PFRS was established in 1944. The PFRS provides retirement, death, and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 43:16A and 43:3B.

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 204, P.L. 1989, plan members enrolled in the Police and Firemen's Retirement System are required to contribute 8.5% of their annual covered salary. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate will be increased to 10% in October, 2011. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, statute also requires the return to the normal rate when such surplus pension assets no longer exist.

The County is billed annually for its normal contribution plus any accrued liability. These contributions, equal to the required contributions, were as follows:

<u>Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Pension Deferral</u>	<u>Paid by County</u>
2013	\$1,103,231.00	\$1,558,371.00	\$2,661,602.00	---	\$2,661,602.00
2012	1,176,716.00	1,409,674.00	2,586,390.00	---	2,586,390.00
2011	1,459,556.00	1,281,521.00	2,741,077.00	---	2,741,077.00

**Defined Contribution Retirement Program** - The Defined Contribution Retirement Program (DCRP) is a single employer defined contribution pension fund which was established in 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.) and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by N.J.S.A. 43:15C-1 et. seq.

Note 6: **PENSION PLANS (CONT'D)**

The contribution requirements of plan members are determined by State statute. 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's contribution amounts for each pay period are transmitted to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period.

The County's contributions were as follows:

<u>Year</u>	<u>Total Liability</u>	<u>Funded by County</u>
2013	\$50,147.86	\$20,678.82
2012	34,127.91	13,320.57
2011	23,414.00	9,086.00

**Related Party Investments** - The Division of Pensions and Benefits does not invest in securities issued by the County.

Note 7: **POST EMPLOYMENT 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 twenty-five (25) or more years of service (twenty years (20) if a veteran) 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 with Cumberland County, or employees retiring on ordinary disability to purchase health and prescription benefits by paying the full premium.

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 2013, 2012 and 2011, the County contributed \$1,502,071.44, \$1,386,458.46 and \$1,456,331.21, 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 2013, 2012 and 2011, employee contributions to the plan were \$470,796.07, \$434,397.95 and \$239,629.00, respectively.

Note 7: **POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)****Annual OPEB Cost and Net OPEB Obligation**

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the County's net OPEB obligation to the Plan:

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Normal Cost	\$7,172,747.00	\$7,172,747.00	\$3,589,122.00
Unfunded Actuarial Liability	6,588,565.00	6,588,565.00	4,962,075.00
Annual Required Contribution	13,761,312.00	13,761,312.00	8,551,197.00
Interest on Net OPEB Obligation – Beginning of Year	1,441,092.74	1,127,730.00	1,535,876.93
Adjustment to Annual Required Contribution	(2,379,454.00)	(3,057,155.00)	(1,757,284.93)
Annual OPEB Cost (Expense)	12,822,950.74	11,831,887.00	8,329,789.00
Contributions made	(1,502,071.44)	(1,386,458.46)	(1,456,331.21)
	11,320,879.30	10,445,425.54	6,873,457.79
Net OPEB Obligation (NOO) – Beginning of Year	48,036,424.53	37,590,995.99	30,717,538.50
Net OPEB Obligation (NOO) – End of Year	<u>\$59,357,303.83</u>	<u>\$48,036,424.53</u>	<u>\$37,590,995.99</u>

**Funded Status and Funding Progress**

As of January 1, 2012, the most recent actuarial valuation date, the County Plan was 0% funded. The actuarial accrued liability for benefits was \$609.1 million, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$609.1 million. The covered payroll (annual payroll of active employees covered by the plan) was \$110.2 million, and the ratio of the UAAL to the covered payroll was 553%. 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, presented below as required supplementary information, compares the assets used for funding purposes to the comparable liabilities to determine how well the County Plan is funded. The actuarial liability is compared to the actuarial value of assets to determine the funding ratio. The Actuarial Accrued Liability under GASB is determined assuming that the County Plan is ongoing and participants continue to terminate employment, retire, etc., in accordance with the actuarial assumptions.

**Actuarial Methods and Assumptions**

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 of 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: **POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**

**Actuarial Methods and Assumptions (Cont'd)**

In the January 1, 2012 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 3.0 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 10% initially, reducing by decrements to an ultimate rate of 5% after five years. There are no liabilities dependent on salary, therefore no salary increase rate is assumed.

**REQUIRED SUPPLEMENTARY INFORMATION  
Schedule of Funding Progress for County Plan**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)—Projected Unit Credit (b)	Unfunded AAL (UAAL) (b – a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b – a) / c)
01/01/12	\$-0-	\$133,012,955	\$133,012,955	0%	\$36,907,903	360.40%
01/01/09	\$-0-	\$76,766,813	\$76,766,813	0%	\$38,020,815	201.91%
01/01/07	\$-0-	\$81,668,500	\$81,668,500	0%	\$43,567,400	187.45%

**Schedule of Employer Contributions**

Fiscal Year Ended December 31,	Annual Required Contribution (ARC)	Percentage of ARC Contributed
2013	\$13,761,312	10.91%
2012	13,761,312	10.07%
2011	8,551,197	17.03%

The information presented in the required supplementary schedules was determined as part of the actuarial valuation at the date indicated. Additional information as of the latest actuarial valuation follows:

Valuation Date	January 1, 2012
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent open
Remaining Amortization	Period 30 years
Asset Valuation Method	Market Value

Actuarial Assumptions:

Investment Rate of Return	3.0%
Rate of Salary Increases	No salary increase is assumed
Rate of Medical Inflation	10% (pre-Medicare) or 10% (post-Medicare) grading to 5.0% after 5 years
Rate of Prescription Drug Benefits	10% (pre-Medicare) or 10% (post-Medicare) grading to 5.0% after 5 years

**Note 8: COMPENSATED ABSENCES**

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. 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 ranges between \$12,000 to \$17,500 and can be based on years employed by the County, which is either 15 to 25 years.

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, 2013, accrued benefits for compensated absences are valued at \$2,491,582.00. 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, 2013 the balance of fund was \$1,531,701.13.

**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.

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 Note 10: **LEASE OBLIGATIONS**

At December 31, 2013, the County had lease agreements in effect for the following:

Capital:  
None

Operating:  
Land & Building (2 Sites)  
Copiers (about 48 units)

The following is an analysis of operating leases.

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

<u>Year</u>	<u>Amount</u>
2014	\$84,890.92
2015	84,890.92
2016	1,650.00

Rental payments under operating leases for the year 2013 were \$598,480.00.

Note 11: **CAPITAL DEBT****Summary of Debt**

	<u>Year 2013</u>	<u>Year 2012</u>	<u>Year 2011</u>
<b><u>Issued</u></b>			
General:			
Bonds and Notes	\$73,948,551.80	\$74,035,089.48	\$67,623,882.60
Bonds Issued by Another Public Body Guaranteed by the County:			
Bonds and Notes	19,680,000.00	20,735,000.00	21,740,000.00
Total Issued	93,628,551.80	94,770,089.48	89,363,882.60
<b><u>Authorized but not Issued</u></b>			
General:			
Bonds and Notes	1,543,831.35	98,068.70	98,068.70
Total Authorized but Not Issued	1,543,831.35	98,068.70	98,068.70
Total Issued and Authorized but Not Issued	95,172,383.15	94,868,158.18	89,461,951.30
Deductions:			
Bond Issued by Another Public Body Guaranteed By the County	19,680,000.00	20,735,000.00	21,740,000.00
Funds Temporarily Held To Pay Bonds	1,353,794.31	15,013.51	
Bonds Issued and Bonds Authorized but not Issued Capital Projects for County Colleges	12,832,500.00	13,050,000.00	
Total Deductions	33,866,294.31	33,800,013.51	21,740,000.00
Net Debt	\$61,306,088.84	\$61,068,144.67	\$67,721,951.30

**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 0.678%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	\$95,172,383.15	\$33,866,294.31	\$61,306,088.84

Net Debt \$61,306,088.84 divided by the Equalized Valuation Basis per N.J.S.A.40A:2-2 as amended, \$9,039,474,888.00 equals 0.678%.

Note 11: **CAPITAL DEBT (CONT'D)**

**Borrowing Power Under N.J.S.A.40A:2-6 As Amended**

2.00% of Equalized Valuation Basis (County)	\$180,789,497.76
Net Debt	<u>61,306,088.84</u>
Remaining Borrowing Power	<u><u>\$119,483,408.92</u></u>

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

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

<u>Year</u>	<u>General</u>		<u>Green Acres</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2014	\$6,125,000.00	\$2,498,787.50	\$90,317.25	\$11,181.70	\$8,725,286.45
2015	6,420,000.00	2,280,612.50	92,132.63	9,366.32	8,802,111.45
2016	6,745,000.00	2,018,550.00	93,984.50	7,514.45	8,865,048.95
2017	7,610,000.00	1,767,662.50	95,873.58	5,625.38	9,479,161.46
2018	6,950,000.00	1,473,087.50	97,800.63	3,698.31	8,524,586.44
2019-23	26,150,000.00	3,753,562.50	111,443.29	2,354.69	30,017,363.48
2024-27	4,087,000.00	234,037.50			4,321,037.50
	<u>\$64,087,000.00</u>	<u>\$14,026,300.00</u>	<u>\$581,551.88</u>	<u>\$39,740.85</u>	<u>\$78,734,595.73</u>

Note 12: **RESERVE FOR INTEREST REBATE**

The Tax Reform Act of 1986 placed restrictions on the 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 fiscal year end.

The County of Cumberland has multiple bonds outstanding as of December 31, 2013 that are subject to rebate calculations. Rebate calculations on these bonds are required to be done at least once every five years. During this year, there were no bonds that required this calculation to be done.

Note 13: **CHANGE ORDERS**

During the year 2013, 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 20 percent:

<u>Resolution No.</u>	<u>Project Description</u>
2013-79	Preparation of Bid Specifications to Watson's Dike
2013-162	Drainage Improvements in the City of Vineland
2013-193	In-Home Counseling / Anger Management / Education
2013-194	Individual Mentoring Services Program
2013-195	Individual Mentoring Services Program
2013-205	Engineering Design Services for Culvert Replacement
2013-248	Inmate Health Insurance Program
2013-258	Individual Mentoring Services Program

Note 13: **CHANGE ORDERS (CONT'D)**

<b>Resolution No.</b>	<b>Project Description</b>
2013-373	Out-of-School Program Services
2013-432	Preparation of Bid Specifications to Watson's Dike
2013-442	Various Services for the 2013 Area Plan for the Office of Aging
2013-453	Medical, Psychiatric and Pharmacy Services for Inmates
2013-482	Construction Services for Vine Street School Renovations
2013-547	Medical, Psychiatric and Pharmacy Services for Inmates
2013-548	On-Sites Nursing Services for Inmates
2013-570	Prevention and Support Services for Children and Families
2013-572	Affordable Childcare Services for Children and Families
2013-575	Various Services for the 2013 Area Plan for the Office of Aging
2013-576	Various Services for the 2013 Area Plan for the Office of Aging
2013-622	Individual Mentoring Services Program
2013-623	Individual Mentoring Services Program
2013-639	Hotel / Motel Program Services for the Homeless
2013-707	Hotel / Motel Program Services for the Homeless

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 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 limitation. The County has complied with all provisions of N.J.A.C. 5:30-11.9.

Note 14: **INSURANCE COMMISSION/RISK MANAGEMENT**

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:

Workers' Compensation and Employer's Liability  
General Liability other than Motor Vehicles  
Property Damage other than Motor Vehicles  
Automobile Liability and Damage

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 Practices Liability  
Crime  
Pollution Liability  
Medical Professional Liability  
Employed Lawyers Liability

Note 14: **INSURANCE COMMISSION/RISK MANAGEMENT (CONT'D)**

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, 2013, which can be obtained from:

Cumberland County Insurance Commission  
790 East Commerce Street  
Bridgeton, New Jersey 08302

The County has adopted a plan of self-insurance for workers' compensation insurance and 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, 2013, the balance estimated to be payable for the workers' compensation insurance was \$909,423.30, 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 \$260,590.00, 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, 2013. 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 2013 or future budgets. At December 31, 2013, the balances of the reserves are as follows:

<u>Insurance Plan</u>	<u>Amount</u>
Reserve for Workers' Compensation Insurance--Trust Fund	\$110,136.23
Reserve for General Liability Insurance--Trust Fund	833,552.39
Reserve for Automobile and Contractors Equipment Physical Damage Insurance -- Trust Fund	248,538.56

Note 15: **GUARANTY AGREEMENT**

**2006 Agreement**

On June 29, 2006, the Cumberland County Board of Chosen Freeholders by ordinance, authorized the guarantee ("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."

This agreement shall terminate after the payment in full of all Bonds of the Authority. As of December 31, 2013 the County has guaranteed \$19,680,000.00 of the Authority's 2006 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 16: **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, 2013, the Reserve for Farmland Preservation had a balance of \$647,493.37.

Note 17: **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.

Note 18: **SUBSEQUENT EVENTS**

On April 30, 2014, the County adopted the County Guaranty Ordinance which authorized the guaranty by the County of the payment of principal and interest on the Cumberland County Improvement Authority (the "Authority") 2014 Bonds. To the extent that the Authority revenues are not available or sufficient to pay the principal or interest on the 2014 Bonds when due, the County Guaranty obligates the County to provide such payment. The County Guaranty Ordinance will remain in full force and effect as long as the 2014 Bonds remain outstanding. As of the date of the audit report, the Authority has not issued the 2014 Bonds.

Subsequent to December 31, the County of Cumberland authorized additional Bonds and Notes as follows:

	<b><u>Purpose</u></b>	<b><u>Date</u></b>	<b><u>Amount</u></b>
General Capital:			
Bonds and Notes:			
	Improvements to Cumberland County College Construction of New Technical High School Adjacent to Cumberland County College	April 30, 2014	\$ 5,750,000.00
	Various Capital Improvements	April 30, 2014	70,000,000.00
			<u>4,750,000.00</u>
			<u>\$ 80,500,000.00</u>

## **SUPPLEMENTAL EXHIBITS**

**SUPPLEMENTAL EXHIBITS**

**CURRENT FUND**

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Current Cash and Reconciliation  
Per N.J.S.40A:5-5--Treasurer  
For the Year Ended December 31, 2013

Balance December 31, 2012		\$	23,549,349.39
Increased by Receipts:			
Administrative Fee from Board of Health	\$ 330,000.00		
Indirect Cost Allocation--Federal Grants	50,751.53		
Reimbursement of Election Expenses - School Board Election	14,346.13		
Reimbursement of Election Expenses - Primary Election	196,807.36		
Motor Vehicle Fine Fund	350,000.00		
Fringe Benefit Reimbursements	4,312,614.16		
State Aid Reimbursement - Debt Service County College	1,787,286.39		
Housing of State Prisoners in County Jails	45,942.00		
State Human Services for Mental Health Board	18,000.00		
County Prosecutor - Salary Reimbursement from State of NJ	85,800.00		
Emergency Communications	7,170.00		
Office on Aging - State Subsidy	58,000.00		
Juvenile Detention Center - Meal Subsidy	30,070.84		
Division of Youth and Family Services	1,949,394.00		
Supplemental Social Security Income	487,335.00		
Maintenance of Patients in State Institutions for Mental Diseases	2,389,156.00		
Maintenance of Patients in State Institutions for Developmental Disabilities	6,759,302.00		
Reserve for Payment of Bonds and Notes	115,013.51		
Cumberland County Improvement Authority - Reimbursement	381,600.00		
Jail - Inmate Telephone	200,000.00		
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam			
Debt Service Reimbursements	23,108.00		
Jail - Inmate Revenue - Gloucester County	2,063,800.00		
Veteran Cemetary Reimbursement	60,678.00		
Shared Service - Board of Social Services	55,157.22		
General Capital Fund Balance	30,000.00		
Cumberland County Improvement Authority - Shared Services	150,000.00		
Miscellaneous Revenue Not Anticipated	565,066.52		
Petty Cash Funds (Contra)	19,975.00		
Taxes Receivable	85,426,646.00		
Added and Omitted Taxes	388,508.25		
Revenue Accounts Receivable	2,484,848.65		
Cash Held by the County Treasurer for the Board of Health	3,377,525.36		
Cash Held by County Treasurer for the County Library	788,108.13		
Interest Earned -- Capital Transportation Program	1,083.32		
Prior Year Refund	4,667.96		
Transfer from Federal, State and Other Grant Fund	<u>6,562,616.80</u>		
		\$	<u>121,570,378.13</u>
			145,119,727.52
Decreased by Disbursements:			
2013 Budget Appropriations	109,124,848.90		
2012 Appropriation Reserves	4,101,358.39		
Petty Cash Funds (Contra)	19,975.00		
Accounts Payable	112,159.28		
Cash Held by County Treasurer for the Board of Health	3,321,871.11		
Cash Held by County Treasurer for the County Library	<u>798,420.19</u>		
			<u>117,478,632.87</u>
Balance December 31, 2013		\$	<u><u>27,641,094.65</u></u>

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Schedule of Change Funds  
 For the Year Ended December 31, 2013

<u>Office</u>	<u>Amount</u>
County Clerk	\$ 100.00
Meals on Wheels	100.00
Surrogate	40.00
	<hr/>
	\$ 240.00
	<hr/> <hr/>

## Exhibit SA-3

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Petty Cash Funds  
 For the Year Ended December 31, 2013

<u>Office</u>	<u>Treasurer's Disbursements</u>	<u>Returned to Treasurer</u>
4-H Extension Service	\$ 100.00	\$ 100.00
Administrative and Executive Board	100.00	100.00
Aging and Disabled	200.00	200.00
Alcohol & Substance Abuse Treatment Center	200.00	200.00
Board of Elections	50.00	50.00
Board of Taxation	100.00	100.00
Buildings & Grounds	75.00	75.00
County Clerk	500.00	500.00
County Prosecutor	1,000.00	1,000.00
Jail--Miscellaneous	300.00	300.00
Jail--Prisoners Daily Wage Allowance	5,000.00	5,000.00
Juvenile Detention Center	250.00	250.00
Library	200.00	200.00
Manor-Miscellaneous	400.00	400.00
Planning Board	25.00	25.00
Sheriff--Extradition	3,000.00	3,000.00
Sheriff--Misc.	300.00	300.00
Sheriff--Subpoena	3,000.00	3,000.00
Superintendent of Schools	25.00	25.00
Surrogate	100.00	100.00
Treasurer	50.00	50.00
WIA - Work First NJ Early Employ Initiative	5,000.00	5,000.00
	<hr/>	<hr/>
	\$ 19,975.00	\$ 19,975.00
	<hr/> <hr/>	<hr/> <hr/>

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Taxes Receivable  
 For the Year Ended December 31, 2013

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	<u>County Taxes</u>
2013 Levy	\$ 85,426,646.00
Decreased by:	
Collections	<u>\$ 85,426,646.00</u>

## Exhibit SA-5

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Added and Omitted Taxes  
 For the Year Ended December 31, 2013

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Balance Dec. 31, 2012	\$ 388,508.22
Increased by:	
Levy per Certification of the County Board of Taxation for Added and Omitted 2013 Taxes Due February 15, 2014	<u>306,611.71</u>
	695,119.93
Decreased by:	
Collections	<u>388,508.25</u>
 Balance Dec. 31, 2013	 <u>\$ 306,611.68</u>

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Revenue Accounts Receivable  
For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
Collections Realized as Revenue in 2013 County Budget:				
Miscellaneous Revenues Anticipated:				
County Clerk	\$ 26,464.25	\$ 584,051.43	\$ 574,469.08	\$ 36,046.60
Surrogate	2,156.36	85,271.61	83,732.48	3,695.49
Sheriff		98,117.62	98,117.62	
Interest on Investments:				
Treasurer		255,078.13	255,078.13	
Cumberland Manor	262.11		2.16	259.95
Clerk	232.76	2,075.99	2,218.24	90.51
Surrogate	14.84	137.64	145.37	7.11
Sheriff	100.03	1,128.68	1,148.38	80.33
Juvenile Detention Center Room and Board	42,625.00	922,625.00	870,925.00	94,325.00
Board of County Patients in State and Other Institutions --				
County Adjuster		32,900.01	32,900.01	
Special Items of Revenue Anticipated:				
County Clerk		457,272.50	457,272.50	
Surrogate		69,686.84	69,686.84	
Sheriff		39,152.84	39,152.84	
	<u>\$ 71,855.35</u>	<u>\$ 2,547,498.29</u>	<u>\$ 2,484,848.65</u>	<u>\$ 134,504.99</u>

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of 2012 Appropriation Reserves  
For the Year Ended December 31, 2013

	<b>Balance</b>					
	<b>Dec. 31, 2012</b>					
	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After</u>	<u>Modification</u>	<u>Paid or</u>	<u>Balance</u>
					<u>Charged</u>	<u>Lapsed</u>
<b>General Government</b>						
Board of Chosen Freeholders:						
Salaries and Wages - Freeholders		\$ 4,467.75	\$ 4,467.75	\$ 4,467.41	\$ 0.34	
Other Expenses - Freeholders	\$ 9,111.36	7,728.71	16,840.07	9,482.81		7,357.26
County Clerk:						
Salaries and Wages		50,140.50	50,140.50	24,884.69		25,255.81
Other Expenses	4,984.89	15,378.11	20,363.00	4,850.40		15,512.60
Department of Finance:						
Salaries and Wages		112,872.93	112,872.93	54,426.11		58,446.82
Other Expenses	15,622.68	6,902.97	22,525.65	14,453.42		8,072.23
Auditor	5,000.00	123,000.00	128,000.00	120,750.00		7,250.00
Computerized Data Processing:						
Salaries and Wages		15,255.34	20,255.34	14,047.71		6,207.63
Other Expenses	59,054.55	2,234.58	61,289.13	56,770.57		4,518.56
Board of Taxation:						
Salaries and Wages		10,076.26	10,076.26	6,318.68		3,757.58
Other Expenses	64.51	4,817.32	4,881.83	(150.00)		5,031.83
Board of Elections:						
Salaries and Wages		29,738.12	29,738.12	11,371.01		18,367.11
Other Expenses	33,118.29	207,357.26	55,475.55	32,513.67		22,961.88
Legal Department - County Counsel:						
Salaries and Wages		16,178.35	18,678.35	6,989.55		11,688.80
Other Expenses	18,022.45	39,327.84	57,350.29	40,220.83		17,129.46
County Surrogate:						
Salaries and Wages		25,467.91	25,467.91	15,634.22		9,833.69
Other Expenses	3,562.28	6,852.52	10,414.80	1,558.15		8,856.65
County Adjuster's Office:						
Salaries and Wages		5,751.61	5,751.61	5,017.86		733.75
Other Expenses	225,000.01	1,467.72	226,467.73	132,196.16		94,271.57

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of 2012 Appropriation Reserves  
For the Year Ended December 31, 2013

	<b>Balance</b>				
	<b>Dec. 31, 2012</b>				
	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After</u>	<u>Paid or</u>	<u>Balance</u>
			<u>Modification</u>	<u>Charged</u>	<u>Lapsed</u>
<b>General Government (Cont'd)</b>					
Planning and Development:					
Salaries and Wages		\$ 49,100.20	\$ 49,100.20	\$ 29,813.51	\$ 19,286.69
Other Expenses	\$ 23,150.14	3,646.27	26,796.41	15,761.67	11,034.74
Buildings and Grounds:					
Salaries and Wages		121,971.10	129,971.10	83,452.27	46,518.83
Other Expenses	118,111.53	50,367.46	168,478.99	79,601.11	88,877.88
<b>Regulation / Code Enforcement</b>					
Contribution to Soil Conservation District (RS 4-22)		15,000.00	15,000.00	15,000.00	
County Board of Construction Appeals		500.00	500.00		500.00
Consumer Affairs / Weights and Measures:					
Salaries and Wages		4,714.56	4,714.56	3,296.66	1,417.90
Other Expenses	158.21	1,853.85	2,012.06	158.20	1,853.86
<b>Insurance</b>					
Other Insurance Premiums		6,964.77	6,964.77		6,964.77
Group Insurance Plan - Employee	7,000.02		7,000.02	5,668.55	1,331.47
<b>Public Safety</b>					
Emergency Medical Services Training & Dispatch Center:					
Salaries and Wages		114,037.63	114,037.63	77,332.17	36,705.46
Other Expenses	37,260.76	11,003.07	48,263.83	38,160.98	10,102.85
Emergency Management Services:					
Salaries and Wages		14,992.74	14,992.74	8,146.85	6,845.89
Other Expenses	1,929.64	4,820.89	6,750.53	2,083.26	4,667.27
Sheriffs' Office:					
Salaries and Wages		194,016.76	219,016.76	98,118.77	120,897.99
Other Expenses	36,686.39	74,601.85	111,288.24	27,088.06	84,200.18
County Medical Examiner - Other Expenses	473,003.85	92,888.75	565,892.60	431,468.90	134,423.70
Prosecutors Office:					
Salaries and Wages		449,235.04	449,235.04	212,662.03	236,573.01
Other Expenses	153,306.50	20,763.91	174,070.41	133,101.18	40,969.23

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of 2012 Appropriation Reserves  
For the Year Ended December 31, 2013

	<b>Balance</b>		<b>Balance After</b>	<b>Paid or</b>	<b>Balance</b>
	<b>Dec. 31, 2012</b>				
	<u>Encumbered</u>	<u>Reserved</u>			
<b>Public Safety (Cont'd)</b>					
Jail:					
Salaries and Wages		\$ 544,080.62	\$ 1,044,080.62	\$ 874,636.33	\$ 169,444.29
Other Expenses	\$ 491,843.97	1,256,946.50	1,327,290.47	599,621.48	727,668.99
Juvenile Detention:					
Salaries and Wages		319,847.39	319,847.39	109,703.83	210,143.56
Other Expenses	29,067.01	58,831.95	87,898.96	23,280.54	64,618.42
<b>Roads and Bridges</b>					
Roads and Bridges:					
Salaries and Wages		227,092.10	227,092.10	45,534.82	181,557.28
Other Expenses	129,063.59	30,209.09	159,272.68	94,214.93	65,057.75
Traffic Engineer:					
Salaries and Wages		10,397.22	12,397.22	7,965.50	4,431.72
Other Expenses	29,463.74	15,443.15	44,906.89	28,999.43	15,907.46
Engineering Department:					
Salaries and Wages		83,225.80	83,225.80	11,065.83	72,159.97
Other Expenses	6,610.26	2,297.85	8,908.11	5,443.28	3,464.83
Mosquito Control N.J.S.A. (26:9-27et al):					
Salaries and Wages		45,967.91	45,967.91	19,943.66	26,024.25
Other Expenses	27,870.50	306.77	28,177.27	26,473.79	1,703.48
<b>Health and Welfare</b>					
Burial of Indigent					
		4,050.00	4,050.00		4,050.00
Office on Aging and Disabled:					
Salaries and Wages		14,223.87	14,223.87	4,945.42	9,278.45
Other Expenses	5,404.92	6,904.41	12,309.33	(4,818.79)	17,128.12
Alcoholic & Drug Abuse Treatment Clinic:					
Salaries and Wages		16,742.18	16,742.18	420.24	16,321.94
Other Expenses	21,717.66	13,293.15	35,010.81	(12,953.64)	47,964.45

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of 2012 Appropriation Reserves  
For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>		<u>Balance After</u> <u>Modification</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
	<u>Encumbered</u>	<u>Reserved</u>			
<u>Health and Welfare (Cont'd)</u>					
Peer Grouping:					
Salaries and Wages - Office on Aging & Disabled		\$ 26,484.78	\$ 26,484.78	\$ 3,157.43	\$ 23,327.35
Other Expenses - Office on Aging and Disabled	\$ 98.68	2,486.12	2,584.80		2,584.80
Contributions to Social Service Agencies	120,575.40	17,797.08	138,372.48	95,532.43	42,840.05
Human Services:					
Salaries and Wages		7,498.72	7,498.72	2,154.69	5,344.03
Other Expenses	27,002.00	339.01	27,341.01	10,126.00	17,215.01
Contributions to Social Service Agencies	8,750.00	4,000.00	12,750.00	8,750.00	4,000.00
Cumberland Manor:					
Salaries and Wages		48,382.67	382.67		382.67
Other Expenses	64,272.92	203,219.12	267,492.04	67,700.46	199,791.58
<u>Parks, Recreation, Public Celebrations and Public Ceremonies</u>					
Recreation Commission (RS 40:12-1 et. seq.):					
Salaries and Wages		3,426.06	3,426.06	1,598.26	1,827.80
Other Expenses	879.00	22,181.31	23,060.31	20,904.00	2,156.31
War Veterans Burial & Grave Decorations:					
Salaries and Wages		8,121.99	8,121.99	3,378.48	4,743.51
Other Expenses	2,326.73	4,527.59	6,854.32	1,640.81	5,213.51
<u>Education</u>					
Reimbursement for Residents Attending Out of County					
Two Year Colleges (N.J.S. 18A 64A:23)		42,408.06	42,408.06	1,269.09	41,138.97
County Extension Service Farm and Home Demonstrations:					
Salaries and Wages		31,739.95	31,739.95	18,787.81	12,952.14
Other Expenses	4,858.88	7,298.54	12,157.42	4,052.82	8,104.60
Office of the County Superintendent of Schools:					
Salaries and Wages		13,062.69	17,062.69	10,811.39	6,251.30
Other Expenses	442.72	11,035.84	11,478.56	96.48	11,382.08
Salary Adjustments		23,000.00	443,000.00	66,000.00	377,000.00
Educational Fund	1,336.00	73,155.85	14,491.85	7,774.00	6,717.85

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of 2012 Appropriation Reserves  
For the Year Ended December 31, 2013

	<b>Balance</b>		<b>Balance After</b>	<b>Paid or</b>	<b>Balance</b>
	<b>Dec. 31, 2012</b>				
	<b><u>Encumbered</u></b>	<b><u>Reserved</u></b>			
<b>Utilities</b>					
Central Switchboard:					
Salaries and Wages		\$ 50,897.12	\$ 50,897.12	\$ 4,372.58	\$ 46,524.54
Other Expenses	\$ 12,546.63	75,787.55	88,334.18	3,955.09	84,379.09
Lighting on Highways and Bridges	7,030.69	21,651.66	28,682.35	7,013.66	21,668.69
Postage	0.01	21,709.48	21,709.49		21,709.49
Facilities Costs	182,896.42	717,455.59	648,352.01	194,173.77	454,178.24
Gasoline	2,108.00	105,949.29	108,057.29	26,746.59	81,310.70
Matching Funds for Grants		20,903.00	20,903.00		20,903.00
Contingent	25,900.00	20,323.43	46,223.43	18,865.58	27,357.85
<b>Deferred Charges &amp; Statutory Expenditures:</b>					
Contribution to					
County Pension and Retirement Fund - DCRP		6,679.43	6,679.43		6,679.43
Social Security System (OASI)		6,765.62	6,765.62	706.16	6,059.46
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)		3,437.21	3,437.21	692.47	2,744.74
	<b>\$ 2,426,213.79</b>	<b>\$ 6,167,079.37</b>	<b>\$ 8,593,293.16</b>	<b>\$ 4,231,454.12</b>	<b>\$ 4,361,839.04</b>
Payments				\$ 4,101,358.39	
Transfer to Accounts Payable				130,095.73	
				<b>\$ 4,231,454.12</b>	

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Reserve for Encumbrances  
For the Year Ended December 31, 2013

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	<b>Current Fund</b>
Balance Dec. 31, 2012	\$ 2,426,213.79
Increased by Charges to: 2013 Budget Appropriations	<u>2,142,537.40</u>
	4,568,751.19
Decreased by: Transfer to Appropriation Reserves	<u>2,426,213.79</u>
Balance Dec. 31, 2013	<u><u>\$ 2,142,537.40</u></u>

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Accounts Payable  
For the Year Ended December 31, 2013

Balance Dec. 31, 2012		\$ 194,494.34
Increased by:		
Transfer from Appropriation Reserves	\$ 130,095.73	
Reserve for Prior Year Revenue	48,404.06	
		178,499.79
		372,994.13
Decreased by:		
Payments		112,159.28
Balance Dec. 31, 2013		\$ 260,834.85

**Analysis of Balance Dec. 31, 2013**

Pennonni Associates Inc		\$ 16,161.31
Inspira Medical Center Woodbury		40.00
Inspira Medical Center Woodbury		50.00
Inspira Medical Center Woodbury		140.00
911 For Kids, Inc		38.50
Triad Associates		1,800.00
James Mastriani		750.00
Greenscape Landscape		6,470.00
Technical Analysts for Gov Inc		6,500.00
Lawmen Supply Co of NJ		16,514.92
Lawmen Supply Co of NJ		3,860.87
Shoot the Moon Communications		15,000.00
LTC, LLC		48,404.06
The Lancaster Group		1,931.44
Perselay Associates, Inc		6,000.00
Bowman and Company LLP		5,000.00
Pension and Retro Payments		132,173.75
		\$ 260,834.85

**Exhibit SA-10**

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Due To NJ - Reserve for Capital Transportation Program Expenditures  
For the Year Ended December 31, 2013

Balance Dec. 31, 2012		\$ 14,022.37
Increased by:		
Interest Earned -- Capital Transportation Program		1,083.32
		15,105.69
Decreased by:		
Anticipated as Revenue in 2013 Budget		14,022.37
Balance Dec. 31, 2013		\$ 1,083.32

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Cash Held by County Treasurer  
For the Board of Health  
For the Year Ended December 31, 2013

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Balance Dec. 31, 2012		\$ 2,392,677.00
Increased by:		
Interest Earnings Allocation from Current Fund	\$ 8,830.69	
Funds Collected for the Board of Health	<u>3,368,694.67</u>	
		<u>3,377,525.36</u>
		5,770,202.36
Decreased by:		
Payments for the Board of Health		<u>3,321,871.11</u>
Balance Dec. 31, 2013		<u><u>\$ 2,448,331.25</u></u>

## Exhibit SA-12

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Cash Held By County Treasurer  
For the County Library  
For the Year Ended December 31, 2013

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Balance Dec. 31, 2012		\$ 144,369.97
Increased by:		
2013 Budget Appropriation	\$ 700,000.00	
Funds Collected for the County Library	<u>88,108.13</u>	
		<u>788,108.13</u>
		932,478.10
Decreased by:		
Payments for the County Library		<u>798,420.19</u>
Balance Dec. 31, 2013		<u><u>\$ 134,057.91</u></u>

**SUPPLEMENTAL EXHIBITS**

**TRUST FUND**

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of Trust Cash and Reconciliation per N.J.S.A. 40A:5-5 -- Treasurer  
For the Year Ended December 31, 2013

	<u>Trust Fund</u>	<u>Audio-Visual Aid Fund</u>	<u>County Open Space Fund</u>
Balance Dec. 31, 2012	\$ 9,048,203.07	\$ 75,990.35	\$ 1,222,004.73
Increased by Receipts:			
Accounts Receivable -- Gasoline	\$ 579,864.58		
Due from Grant Fund	167,768.85		
Reserve for Payroll Taxes Payables	48,375,105.38		
Reserve for Performance Guarantee Deposits	900.00		
Reserve for County Prosecutor's Law Enforcement Trust Account	143,674.81		
Reserve for County Prosecutor's Seized Asset Trust Account	208,020.07		
Reserve for County Prosecutor's Federal Justice Account	11,335.84		
Reserve for County Prosecutor's Asset Maintenance Account	532.29		
Miscellaneous Trust Reserves:			
Reserve for Unclaimed Money	\$ 44,480.72		
Reserve for Modernization of County Clerk's Office	52,130.00		
Reserve for Modernization of County Surrogate's Office	9,668.00		
Reserve for Automotive and Contractors' Equipment			
Physical Damage Insurance Fund	11,690.34		
Reserve for County Insurance	1,836,301.74		
Reserve for Workers' Compensation Insurance Fund	48,282.67		
Reserve for Weights and Measures	41,501.00		
Reserve for Tax Appeals	34,200.00		
Reserve for Subdivision/Site Plan Fees	13,590.00		
Reserve for Inmate Telephone Communications	118,042.79		
Reserve for Motor Vehicle Fines Pledged to Road			
Maintenance and Construction	890,392.88		
Reserve for Welfare Trust--Hospital Manor	5,502.44		
Reserve for Estate Proceeds	4,614.82		
Reserve for Senior Citizen Bus	39,245.72		
Reserve for Meals on Wheels Grant	22,200.00		
Reserve for Donations for Meals on Wheels	133,089.26		
Reserve for Case Management	327,505.00		
Reserve for Donation for Nutrition Program	43,925.41		
Reserve for Donations for Outreach Program	2,262.00		
Reserve for Modernization of County Sheriff's Office	11,847.00		
Reserve for Council on the Arts	756.17		
Reserve for First Step Alcohol Program	361,654.65		
Reserve for Sheriff - Police Youth Week	10,500.00		
Reserve for Sheriff - Project Lifesaver	1,770.00		
Reserve for Sheriff - Car Seats and Special Services	4,527.00		
Reserve for County Bird Festivals	2,810.00		
Reserve for Library Book Donation	50.00		
Reserve for Motor Vehicle Theft	164.19		
Reserve for Attorney Identification Card Program	800.00		
Reserve for Employment Training & Transportation	3,592.39		
Reserve for 911 - Bequests/Donations	2,827.32		
	4,079,923.51		
Reserve for Farmland Preservation			\$ 2,045,911.96
Reserve for Audio-Visual Aid		\$ 66,858.00	
	53,567,125.33	66,858.00	2,045,911.96
Subtotal (Carried Forward)	62,615,328.40	142,848.35	3,267,916.69

(Continued)

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of Trust Cash and Reconciliation per N.J.S.A. 40A:5-5 -- Treasurer  
For the Year Ended December 31, 2013

	<u>Trust Fund</u>	<u>Audio-Visual Aid Fund</u>	<u>County Open Space Fund</u>
Subtotal (Brought Forward)	\$ 62,615,328.40	\$ 142,848.35	\$ 3,267,916.69
Decreased by Disbursements:			
Accounts Receivable -- Gasoline	\$ 601,925.57		
Reserve for Payroll Taxes Payables	48,331,833.20		
Reserve for County Prosecutor's Law Enforcement Trust Account	229,833.06		
Reserve for County Prosecutor's Seized Asset Trust Account	756,250.94		
Reserve for County Prosecutor's Federal Justice Account	6,455.04		
Reserve for County Prosecutor's Asset Maintenance Account	4,811.00		
Miscellaneous Trust Reserves:			
Reserve for Accumulated Sick Leave	\$ 59,540.16		
Reserve for Unclaimed Money	44,411.26		
Reserve for Modernization of County Clerk's Office	71,200.17		
Reserve for Modernization of County Surrogate's Office	412.77		
Reserve for Automotive and Contractors' Equipment			
Physical Damage Insurance Fund	53,912.47		
Reserve for County Insurance	1,642,846.15		
Reserve for Workers' Compensation Insurance Fund	802,069.71		
Reserve for Weights and Measures	38,240.32		
Reserve for Tax Appeals	3,029.54		
Reserve for Subdivision/Site Plan Fees	12,415.53		
Reserve for Inmate Telephone Communications	107,834.20		
Reserve for Motor Vehicle Fines Pledged to Road			
Maintenance and Construction	1,002,256.92		
Reserve for Estate Proceeds	11,921.60		
Reserve for Senior Citizen Bus	19,682.52		
Reserve for Meals on Wheels Grant	13,400.00		
Reserve for Donations for Meals on Wheels	139,723.08		
Reserve for Case Management	377,218.33		
Reserve for Donation for Nutrition Program	57,073.19		
Reserve for Donations for Outreach Program	4,977.00		
Reserve for First Step Alcohol Program	614,639.69		
Reserve for Modernization of County Sheriff's Office	1,907.30		
Reserve for Sheriff - Police Youth Week	8,870.24		
Reserve for Sheriff - Project Lifesaver	1,239.80		
Reserve for Sheriff - Car Seats and Special Services	3,017.90		
Reserve for County Bird Festivals	2,184.50		
	5,094,024.35		
Reserve for Farmland Preservation			\$ 2,620,423.32
Reserve for Audio-Visual Aid		\$ 61,067.85	
	55,025,133.16	61,067.85	2,620,423.32
Balance Dec. 31, 2013	\$ 7,590,195.24	\$ 81,780.50	\$ 647,493.37

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of Accounts Receivable (Payable) -- Gasoline  
For the Year Ended December 31, 2013

Balance Dec. 31, 2012	\$	16,158.67
Accrued in 2013:		
Billings		601,925.57
		618,084.24
Decreased by:		
Cash Receipts		579,864.58
		38,219.66
Balance Dec. 31, 2013	\$	38,219.66

**Analysis of Balance Dec. 31, 2013**

Social Service Board	\$	2,013.14
Fairfield BOE		1,348.49
Upper Deerfield		(2,883.57)
Bridgeton BOE		18,646.72
City of Bridgeton		14,602.37
Township of Fairfield		4,492.51
		38,219.66
	\$	38,219.66

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of Reserve for Payroll and Payroll Taxes Payable  
For the Year Ended December 31, 2013

Balance Dec. 31, 2012		\$ 320,005.65
Increased by:		
Agency Accruals	\$ 21,129,630.40	
Net Pay Accruals	<u>27,245,474.98</u>	
		48,375,105.38
Due from Current Fund		<u>118,838.21</u>
		48,813,949.24
Decreased by:		
Disbursements to Agencies	21,086,358.22	
Net Pay Disbursements	<u>27,245,474.98</u>	
		<u>48,331,833.20</u>
Balance Dec. 31, 2013		<u><u>\$ 482,116.04</u></u>

**Analysis of Balance Dec. 31, 2013**

PERS Pension		\$ 195,131.58
PERS Life Insurance		10,033.81
PFRS Pension		171,001.91
Retro PERS Pension		43,097.13
Retro PERS Lif Insurance		1,708.01
Retro PFRS Pension		<u>61,143.60</u>
		<u><u>\$ 482,116.04</u></u>

**Exhibit SB-4**

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of Reserve for Performance Guarantee Deposits  
For the Year Ended December 31, 2013

Balance Dec. 31, 2012		\$ 17,056.02
Increased by:		
Deposits Received		<u>900.00</u>
Balance Dec. 31, 2013		<u><u>\$ 17,956.02</u></u>

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of Miscellaneous Trust Reserves  
For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Fees, Refunds</u> <u>and Donations</u>	<u>Budget</u> <u>Appropriations</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
Reserve for Accumulated Sick Leave	\$ 1,591,241.29			\$ 59,540.16	\$ 1,531,701.13
Reserve for Unclaimed Money		\$ 44,480.72		44,411.26	69.46
Reserve for Modernization of County Clerk's Office	743,671.53	52,130.00		71,200.17	724,601.36
Reserve for Modernization of County Surrogate's Office	34,879.40	9,668.00		412.77	44,134.63
Reserve for Automotive and Contractors' Equipment					
Physical Damage Insurance Fund	290,760.69	11,690.34		53,912.47	248,538.56
Reserve for County Insurance	640,096.80	868,723.19	\$ 967,578.55	1,642,846.15	833,552.39
Reserve for Workers' Compensation Insurance Fund	863,923.27	48,282.67		802,069.71	110,136.23
Reserve for Weights and Measures	102,081.36	41,501.00		38,240.32	105,342.04
Reserve for Tax Appeals	69,555.51	34,200.00		3,029.54	100,725.97
Reserve for Subdivision/Site Plan Fees	11,630.02	13,590.00		12,415.53	12,804.49
Reserve for Inmate Telephone Communications	383,881.55	118,042.79		107,834.20	394,090.14
Reserve for Last Chance Program	4,175.50				4,175.50
Reserve for Motor Vehicle Fines Pledged to Road					
Maintenance and Construction	1,107,642.33	890,392.88		1,002,256.92	995,778.29
Reserve for Welfare Trust--Hospital Manor	3,438.50	5,502.44			8,940.94
Reserve for Estate Proceeds	11,921.60	4,614.82		11,921.60	4,614.82
Reserve for Senior Citizen Bus	232,748.51	39,245.72		19,682.52	252,311.71
Reserve for Meals on Wheels Grant	69,500.00	22,200.00		13,400.00	78,300.00
Reserve for Donations for Meals on Wheels	168,149.54	133,089.26		139,723.08	161,515.72
Reserve for Case Management	717,084.35	327,505.00		377,218.33	667,371.02
Reserve for Donation for Nutrition Program	57,073.19	43,925.41		57,073.19	43,925.41
Reserve for Donations for Outreach Program	4,977.00	2,262.00		4,977.00	2,262.00
Reserve for Donations for Retired Senior Volunteer Program	2,099.00				2,099.00
Reserve for Council on the Arts	999.48	756.17			1,755.65
Reserve for First Step Alcohol Program	417,502.22	361,654.65		614,639.69	164,517.18
Reserve for Modernization of County Sheriff's Office	18,778.89	11,847.00		1,907.30	28,718.59
Reserve for Sheriff - Federally Forfeited Funds	3,013.51				3,013.51
Reserve for Sheriff - K-9 Unit	1,387.99				1,387.99
Reserve for Sheriff - Police Youth Week	8,462.06	10,500.00		8,870.24	10,091.82
Reserve for Sheriff - Project Lifesaver	6,730.68	1,770.00		1,239.80	7,260.88
Reserve for Sheriff - Car Seats and Special Services	699.91	4,527.00		3,017.90	2,209.01
Reserve for Marketing Partnership Program	2,325.87				2,325.87
Reserve for County Bird Festivals	10,387.95	2,810.00		2,184.50	11,013.45

(Continued)

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of Miscellaneous Trust Reserves  
For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Fees, Refunds</u> <u>and Donations</u>	<u>Budget</u> <u>Appropriations</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
Reserve for Special Child Health Services	\$ 2,070.00				\$ 2,070.00
Reserve for Library Book Donation	3,558.94	\$ 50.00			3,608.94
Reserve for Motor Vehicle Theft	1,216.06	164.19			1,380.25
Reserve for Attorney Identification Card Program	383.00	800.00			1,183.00
Reserve for Veterans Cemetery	800.00				800.00
Reserve for Employment Training & Transportation	1,033.82	3,592.39			4,626.21
Reserve for 911 - Bequests/Donations	3,587.60	2,827.32			6,414.92
	<u>\$ 7,593,468.92</u>	<u>\$ 3,112,344.96</u>	<u>\$ 967,578.55</u>	<u>\$ 5,094,024.35</u>	<u>\$ 6,579,368.08</u>

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of County Prosecutor's Law Enforcement Trust Account  
(R.S.2A:152-7 TO 152-11)  
For the Year Ended December 31, 2013

Balance Dec. 31, 2012		\$	306,304.67
Increased by:			
Interest on Investments	\$		177.61
Transfer from Seized Asset Trust Account			86,519.20
Unused Funds Returned from Other Law Enforcement Agencies			44,000.00
Reimbursement of Expenditures			12,978.00
			143,674.81
			449,979.48
Decreased by:			
Law Enforcement Expenditures			229,833.06
			229,833.06
Balance Dec. 31, 2013		\$	220,146.42

Exhibit SB-7

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of County Prosecutor's Seized Asset Trust Account  
(R.S.2A:152-7 TO 152-11)  
For the Year Ended December 31, 2013

Balance Dec. 31, 2012		\$	945,160.18
Increased by:			
Funds Confiscated by Seizure	\$		207,398.87
Interest on Investments			466.20
Refund of Prior Year Expenditure			155.00
			208,020.07
			1,153,180.25
Decreased by:			
Payments to County Prosecutor's Law Enforcement Trust Account			86,519.20
Refunds of Seized Funds			87,998.80
Payments to State of New Jersey Treasurer			29,421.36
Payments to US Marshalls			506,118.52
Transferred to Other Law Enforcement Agencies			2,491.00
Transfer to Asset Maintenance Account			517.04
Transferred to Unclaimed Funds			43,185.02
			756,250.94
Balance Dec. 31, 2013		\$	396,929.31

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of County Prosecutor's Federal Justice Account  
(R.S.2A:152-7 TO 152-11)  
For the Year Ended December 31, 2013

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Balance Dec. 31, 2012		\$	19,756.43
Increased by:			
Interest	\$	13.10	
DEA - US Marshall Deposit		4,684.41	
Reimbursement of Expenditures		<u>6,638.33</u>	
			<u>11,335.84</u>
			31,092.27
Decreased by:			
Law Enforcement Expenditures			<u>6,455.04</u>
Balance Dec. 31, 2013		\$	<u><u>24,637.23</u></u>

Exhibit SB-9

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of Reserve for County Prosecutor--Asset Maintenance Account  
For the Year Ended December 31, 2013

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Balance Dec. 31, 2012		\$	30,378.72
Increased by:			
Receipts:			
Interest	\$	15.25	
Transfer from Seized Asset Trust Fund		<u>517.04</u>	
			<u>532.29</u>
			30,911.01
Decreased by:			
Payments to Assets Maintenance and Forfeiture Costs			<u>4,811.00</u>
Balance Dec. 31, 2013		\$	<u><u>26,100.01</u></u>

**COUNTY OF CUMBERLAND**  
**TRUST -- COUNTY OPEN SPACE FUND**  
**Statement of Reserve for Farmland Preservation**  
**For the Year Ended December 31, 2013**

Balance Dec. 31, 2012		\$ 1,222,004.73
Increased by:		
Cash Receipts:		
State of New Jersey	\$ 1,066,374.49	
2013 One-Cent Tax Levy	926,400.67	
Added and Omitted Taxes	4,498.07	
Acquisition of Development Easement - From Municipality	43,969.22	
Interest	<u>4,669.51</u>	
		<u>2,045,911.96</u>
		3,267,916.69
Decreased by:		
Farmland Preservation Expenses		<u>2,620,423.32</u>
Balance Dec. 31, 2013		<u><u>\$ 647,493.37</u></u>

## Exhibit SB-11

**COUNTY OF CUMBERLAND**  
**TRUST -- AUDIO VISUAL AID FUND**  
**Statement of Reserve for Audio-Visual Aid**  
**For the Year Ended December 31, 2013**

Balance Dec. 31, 2012		\$ 75,990.35
Increased by:		
Reimbursements		<u>66,858.00</u>
		142,848.35
Decreased by:		
Payments		<u>61,067.85</u>
Balance Dec. 31, 2013		<u><u>\$ 81,780.50</u></u>

**SUPPLEMENTAL EXHIBITS**

**GENERAL CAPITAL FUND**

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of General Capital Cash and Reconciliation  
Per N.J.S.A. 40A: 5-5 -- Treasurer  
For the Year Ended December 31, 2013

Balance Dec. 31, 2012		\$	27,433,115.31
Increased by Receipts:			
Budget Appropriation:			
Capital Improvement Fund	\$	330,000.00	
Bond Anticipation Notes		5,947,000.00	
Deferred Charges to Future Taxation Unfunded - Budget Appropriation		54,517.35	
Premium on Bond Anticipation Notes		38,419.20	
Reserve for Payment of Bonds		43,001.25	
Reimbursements to Improvement Authorizations		9,501.39	
			6,422,439.19
			33,855,554.50
Decreased by Disbursements:			
Due Current Fund - Budgeted Fund Balance		30,000.00	
Reserve for Payment of Bonds		15,013.51	
Improvement Authorizations		3,489,207.66	
Reserve for Encumbrances		7,205,722.09	
			10,739,943.26
Balance Dec. 31, 2013		\$	23,115,611.24

COUNTY OF CUMBERLAND  
GENERAL CAPITAL FUND  
Analysis of General Capital Cash  
For the Year Ended December 31, 2013

	R e c e i p t s					D i s b u r s e m e n t s		T r a n s f e r s		Balance Dec. 31, 2013	
	Balance Dec. 31, 2012	Budget Appropriations	Bond Anticipation Notes	Improvement Authorizations	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To		
Fund Balance	\$ 44,488.86				\$ 38,419.20		\$ 30,000.00			\$ 52,908.06	
Capital Improvement Fund	81,022.35	\$ 330,000.00						\$ 313,015.00		98,007.35	
Reserve for Payment of Bonds	15,013.51				43,001.25		15,013.51			43,001.25	
Reserve for Encumbrances	7,205,722.09							7,205,722.09	\$ 6,547,422.43	6,547,422.43	
Improvement Authorizations:											
Ordinance											
<u>Number</u>											
1995-4	Various State and Federal Grant										
	Funded Capital Improvements	(7,773.22)	7,773.22								
1996-1	Various Capital Improvements								434.25	434.25	
1999-1	Various Capital Improvements	(31,257.13)	31,257.13								
2003-1	Refunding of Pension Liability	(15,487.00)	15,487.00								
2006-3	Various Capital Improvements					\$ 21,165.00		21,865.00	43,030.00		
2007-2	Various Capital Improvements	(137,850.00)				2,174,988.60		29,837.99	2,347,676.59	5,000.00	
2007-4	Capital Improvement - Courthouse	3,380,974.79								3,380,974.79	
2008-2	Various Capital Improvements	947,139.48				1,447,992.72		268,239.12	1,341,891.39	572,799.03	
2008-3	Various Capital Improvements	185,876.50				76,792.42		86,957.58		22,126.50	
2008-4	Building Acquisitions and Renovations	498,653.02				464,866.26		80,425.74	154,616.79	107,977.81	
2009-1	Various Capital Improvements	191,862.47				125,327.05		7,315.40	147,272.21	206,492.23	
2009-2	Building Acquisitions and Renovations					7,370.34		55,900.00	56,385.00	(6,885.34)	
2010-4	Various Capital Improvements	550.82						7,128.30	7,128.30	550.82	
2011-1	Various Capital Improvements	476,316.61								476,316.61	
2011-6	Various Capital Improvements	276,412.15				431,225.96		1,500.73	278,984.03	122,669.49	
2011-8, 12-7, 12-9	Various Capital Improvements	4,451,536.92			\$ 9,501.39	425,850.41		3,098,205.64	59,269.57	996,251.83	
2012-4	Various Capital Improvements	8,425,660.16				3,645,571.69		0.01	500.00	4,780,588.46	
2012-5	Various Capital Improvements	744,264.61				1,181,806.40		1,827,487.27	2,705,692.46	440,663.40	
2012-6	Various Capital Improvements	699,988.32				287,393.52		66,230.81	143,422.00	489,785.99	
2013-2	County College Improvements										
2013-6	Various Capital Improvements					404,579.38		1,076,909.34	313,015.00	4,778,526.28	
		\$ 27,433,115.31	\$ 384,517.35	\$ 5,947,000.00	\$ 9,501.39	\$ 81,420.45	\$ 10,694,929.75	\$ 45,013.51	\$ 14,146,740.02	\$ 14,146,740.02	\$ 23,115,611.24
Improvement Authorizations						\$ 3,489,207.66					
Reserve for Encumbrances						7,205,722.09					
						<u>\$ 10,694,929.75</u>					

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Deferred Charges to Future Taxation -- Funded  
For the Year Ended December 31, 2013

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Balance Dec. 31, 2012		\$ 70,702,089.48
Decreased by:		
2013 Budget Appropriations to Pay Bonds:		
Serial Bonds	\$ 5,945,000.00	
Green Acres Loan Program	<u>88,537.65</u>	
		<u>6,033,537.65</u>
Balance Dec. 31, 2013		<u><u>\$ 64,668,551.83</u></u>

## Exhibit SC-4

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Federal and State Grant Receivable  
For the Year Ended December 31, 2013

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Balance Dec. 31, 2012		\$ 39,030.35
Decreased by:		
Amount Canceled		<u><u>\$ 39,030.35</u></u>

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Deferred Charges to Future Taxation -- Unfunded  
For the Year Ended December 31, 2013

Ordinance Number	Balance Dec. 31, 2012	2013 Authorizations	Budget Appropriation	Balance Dec. 31, 2013	Analysis of Balance Dec. 31, 2013			
					Financed by Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations	
1995-4	Various State and Federal Grant Funded Capital Improvements	\$ 7,773.22	\$ 7,773.22					
1999-1	Various Capital Improvements	31,257.13	31,257.13					
2003-1	Refunding of Unfunded Pension Liability	15,487.00	15,487.00					
2009-2	Building Acquisitions and Renovations	10,000.00		\$ 10,000.00	\$ 6,885.34	\$ 3,114.66		
2011-8, 12-7, 12-9	Various Capital Improvements	724.00		724.00			724.00	
2012-5	Various Capital Improvements	3,333,000.00		3,333,000.00	\$ 3,333,000.00			
2012-6	Various Capital Improvements	32,827.35		32,827.35			32,827.35	
2013-2	County College Improvements	\$ 1,500,000.00		1,500,000.00			1,500,000.00	
2013-6	Various Capital Improvements	5,947,280.00		5,947,280.00	\$ 5,947,000.00		280.00	
		<u>\$ 3,431,068.70</u>	<u>\$ 7,447,280.00</u>	<u>\$ 54,517.35</u>	<u>\$ 10,823,831.35</u>	<u>\$ 9,280,000.00</u>	<u>\$ 6,885.34</u>	<u>\$ 1,536,946.01</u>
Improvement Authorizations -- Unfunded							\$ 6,756,135.69	
Less: Unexpended Proceeds of Bond Anticipation Notes Issued:								
Ordinance 2013-6							\$ 4,778,526.28	
Ordinance 2012-5							<u>440,663.40</u>	
								<u>5,219,189.68</u>
								<u>\$ 1,536,946.01</u>

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
 Statement of Bond Anticipation Notes  
 For the Year Ended December 31, 2013

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Date of Original Issue</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Coupon Rate</u>	<u>Balance Dec. 31, 2012</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2013</u>
2012-5	Various Capital Improvements	12/28/12	12/28/12 12/16/13	12/27/13 07/16/14	1.50% 1.25%	\$ 3,333,000.00		\$ 3,333,000.00	\$ 3,333,000.00
2013-6	Various Capital Improvements	12/16/13	12/16/13	07/16/14	1.25%		5,947,000.00		5,947,000.00
						<u>\$ 3,333,000.00</u>	<u>\$ 9,280,000.00</u>	<u>\$ 3,333,000.00</u>	<u>\$ 9,280,000.00</u>

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of General Serial Bonds  
For the Year Ended December 31, 2013

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2013</u>			<u>Balance Dec. 31, 2012</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2013</u>
			<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>			
State Aid County College Bonds	08/01/02	\$ 6,300,000.00	08/01/14 - 15	\$ 500,000.00	4.000%	\$ 2,500,000.00	\$ 500,000.00	\$ 2,000,000.00
			08/01/16	500,000.00	4.125%			
			08/01/17	500,000.00	4.200%			
State Aid County College Bonds	08/15/06	9,000,000.00	08/15/14 - 16	600,000.00	4.125%	6,300,000.00	500,000.00	5,800,000.00
			08/15/17 - 21	800,000.00	4.125%			
General Obligation Bonds	08/15/06	19,500,000.00	08/15/14	1,500,000.00	4.062%	12,500,000.00	1,400,000.00	11,100,000.00
			08/15/15 - 16	1,600,000.00	4.062%			
			08/15/17 - 18	2,000,000.00	4.062%			
			08/15/19 - 21	800,000.00	4.062%			
General Obligation Bonds	11/01/07	28,300,000.00	11/01/14	1,700,000.00	3.500%	21,800,000.00	1,700,000.00	20,100,000.00
			11/01/15	1,900,000.00	5.000%			
			11/01/16	1,900,000.00	4.000%			
			11/01/17 - 20	2,000,000.00	4.000%			
			11/01/21 - 23	2,200,000.00	4.000%			
General Obligation Bonds	12/15/09	18,567,000.00	12/15/14 - 15	1,000,000.00	3.000%	15,967,000.00	1,000,000.00	14,967,000.00
			12/15/16	1,000,000.00	3.250%			
			12/15/17	1,500,000.00	3.500%			
			12/15/18 - 19	1,500,000.00	4.000%			
			12/15/20	1,500,000.00	4.500%			
			12/15/21	1,500,000.00	4.250%			
			12/15/22 - 23	1,500,000.00	5.000%			
			12/15/24	1,467,000.00	5.000%			
County College Bonds	06/29/12	8,500,000.00	03/15/14-15	330,000.00	2.750%	8,500,000.00	330,000.00	8,170,000.00
			03/15/16	660,000.00	2.750%			
			03/15/17	330,000.00	2.755%			
			03/15/18-21	650,000.00	2.750%			
			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	08/01/14	495,000.00	3.000%	2,465,000.00	515,000.00	1,950,000.00
			08/01/15	490,000.00	3.000%			
			08/01/16	485,000.00	4.000%			
			08/01/17	230,000.00	2.000%			
			08/01/17	250,000.00	3.000%			
						<u>\$ 70,032,000.00</u>	<u>\$ 5,945,000.00</u>	<u>\$ 64,087,000.00</u>

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Green Acres Loan Payable  
For the Year Ended December 31, 2013

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<b>Ordinance Number</b>	<b>Improvement Description</b>	<b>Balance Dec. 31, 2012</b>	<b>Paid by Budget Appropriation</b>	<b>Balance Dec. 31, 2013</b>
1996-2	Improvements to Sunset Lake Dam	\$ 360,776.92	\$ 52,512.44	\$ 308,264.48
1999-1	Various Capital Improvements	309,312.56	36,025.21	273,287.35
		<u>\$ 670,089.48</u>	<u>\$ 88,537.65</u>	<u>\$ 581,551.83</u>

**COUNTY OF CUMBERLAND**  
 General Capital Fund  
 Statement of Improvement Authorizations  
 For the Year Ended December 31, 2013

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2012		2013 Authorizations		Paid or Charged	Balance Dec. 31, 2013	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Deferred Charges to Future Taxation -- Unfunded		Funded	Unfunded
1996-1	Various Capital Improvements	03/14/96	\$ 258,000.00					\$ (434.25)	\$ 434.25	
2007-2	Various Capital Improvements	06/28/07	20,000,000.00	\$ 4,830.50				(169.50)	5,000.00	
2007-4	Capital Improvement - Courthouse	11/08/07	3,000,000.00	3,380,974.79					3,380,974.79	
2008-2	Various Capital Improvements	03/27/08	2,300,000.00	947,139.48				374,340.45	572,799.03	
2008-3	Various Capital Improvements	07/10/08	11,638,500.00	105,296.00				83,169.50	22,126.50	
2008-4	Building Acquisitions and Renovations	12/22/08	3,250,000.00	436,553.02				328,575.21	107,977.81	
2009-1	Various Capital Improvements	09/10/09	7,906,000.00	191,862.47				(14,629.76)	206,492.23	
2009-2	Building Acquisitions and Renovations	09/10/09	1,391,673.42		\$ 10,000.00			6,885.34		\$ 3,114.66
2010-4	Various Capital Improvements	08/26/10	2,380,769.19	550.82					550.82	
2011-1	Various Capital Improvements	02/22/11	1,332,445.11	476,316.61					476,316.61	
2011-6	Various Capital Improvements	08/23/11	1,125,000.00	276,412.15				153,742.66	122,669.49	
2011-8, 12-7, 12-9	Various Capital Improvements	10/18/11	7,107,702.46	4,451,536.92		724.00		3,455,285.09	996,251.83	724.00
2012-4	Various Capital Improvements	05/22/12	8,500,000.00	8,425,660.16				3,645,071.70	4,780,588.46	
2012-5	Various Capital Improvements	06/26/12	3,500,000.00			744,264.61		303,601.21		440,663.40
2012-6	Various Capital Improvements	08/28/12	888,895.05	699,988.32		32,827.35		210,202.33	489,785.99	32,827.35
2013-2	County College Improvements	04/23/13	1,500,000.00				\$ 1,500,000.00			1,500,000.00
2013-6	Various Capital Improvements	08/27/13	6,260,295.00				\$ 313,015.00	5,947,280.00	1,481,488.72	4,778,806.28
Totals				\$ 19,397,121.24	\$ 787,815.96	\$ 313,015.00	\$ 7,447,280.00	\$ 10,027,128.70	\$ 11,161,967.81	\$ 6,756,135.69
Reserve for Encumbrances								\$ 6,547,422.43		
Reimbursed								(9,501.39)		
Disbursed								<u>3,489,207.66</u>		
								<u>\$ 10,027,128.70</u>		

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Reserve for Encumbrances  
For the Year Ended December 31, 2013

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Balance Dec. 31, 2012	\$	7,205,722.09
Increased by Charges to:		
2013 Improvement Authorizations		6,547,422.43
		13,753,144.52
Decreased by:		
Payments		7,205,722.09
Balance Dec. 31, 2013	\$	6,547,422.43

**Analysis of Balance Dec. 31, 2013**

Improvement Authorizations	\$	6,547,422.43
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**Exhibit SC-11**

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Capital Improvement Fund  
For the Year Ended December 31, 2013

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Balance Dec. 31, 2012	\$	81,022.35
Increased by:		
Current Fund Budget Appropriation		330,000.00
		411,022.35
Decreased by:		
Appropriation to Fund: Improvement Authorization		313,015.00
Balance Dec. 31, 2013	\$	98,007.35

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Reserve for Payments of Bonds  
For the Year Ended December 31, 2013

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Balance Dec. 31, 2012	\$ 15,013.51
Increased by:	
Cash Receipts	<u>43,001.25</u>
	58,014.76
Decreased by:	
Anticipated as Revenue	<u>15,013.51</u>
Balance Dec. 31, 2013	<u><u>\$ 43,001.25</u></u>

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Bonds and Notes Authorized But Not Issued  
For the Year Ended December 31, 2013

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2012</u>	<u>2013 Authorizations</u>	<u>Funded By Budget Appropriation</u>	<u>Bond Anticipation Notes Issued</u>	<u>Balance Dec. 31, 2013</u>
1995-4	Various State and Federal Grant Funded Capital Improvements	\$ 7,773.22		\$ 7,773.22		
1999-1	Various Capital Improvements	31,257.13		31,257.13		
2003-1	Various Capital Improvements	15,487.00		15,487.00		
2009-2	Building Acquisitions and Renovations	10,000.00				\$ 10,000.00
2011-8, 12-7, 12-9	Various Capital Improvements	724.00				724.00
2012-6	Various 2012 Capital Improvements	32,827.35				32,827.35
2013-2	County College		\$ 1,500,000.00			1,500,000.00
2013-6	Various Capital Improvements		5,947,280.00		\$ 5,947,000.00	280.00
		<u>\$ 98,068.70</u>	<u>\$ 7,447,280.00</u>	<u>\$ 54,517.35</u>	<u>\$ 5,947,000.00</u>	<u>\$ 1,543,831.35</u>

**SUPPLEMENTAL EXHIBITS**

**GRANT FUND**

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
 Statement of Cash and Reconciliation  
 Per N.J.S.40A:5-5--Treasurer  
 For the Year Ended December 31, 2013

Increased by Receipts:		
Federal and State Grants Receivable	\$ 29,664,566.74	
Reserve for Federal and State Grants -- Unappropriated	41,179.17	
Matching Funds for Grants - Trust and Current Fund	<u>1,332,532.00</u>	
		<u>\$ 31,038,277.91</u>
		31,038,277.91
Decreased by Disbursements:		
Due Trust Funds	167,768.85	
Due Current Fund	6,562,616.80	
Reserve for Federal and State Grants -- Appropriated	<u>24,235,161.62</u>	
		<u>30,965,547.27</u>
Balance December 31, 2013		<u><u>\$ 72,730.64</u></u>

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
**Statement of Federal and State Grants Receivable**  
**For the Year Ended December 31, 2013**

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Budget</u> <u>Statement</u> <u>of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
<b>Federal Grants:</b>						
U.S. Department of Health and Human Services:						
Passed Through Division of Senior Services:						
Special Services for the Aging - Area Plan	\$ 22,300.00				\$ 22,300.00	
Special Services for the Aging - Area Plan	49,758.00		\$ 37,625.60	\$ 23,646.94	35,779.34	
Special Services for the Aging - Area Plan		\$ 1,133,529.68	1,013,672.68	(23,857.00)		\$ 96,000.00
Division of Youth and Family Services:						
Childhood Lead Poisoning Prevention	208,250.00		208,026.00			224.00
Childhood Lead Poisoning Prevention		208,250.00	60,030.00			148,220.00
Passed Through N.J. Department of Health and Senior Services:						
Special Child Health Services	62,942.00	16,769.00	79,711.00			
Special Child Health Services		80,691.00	18,978.00			61,713.00
Division of Family Development:						
Social Services Block Grant - Sandy Homeowner - Rental Assistance Program (SHRAP)		756,200.00	189,050.00			567,150.00
U.S. Bureau of Justice:						
Direct Funding:						
Cumb County Jail Diversion Task Force	110,450.28		101,556.51		8,893.77	
State Criminal Alien Assistance Program		100,419.00	100,419.00			
Passed Through State Department of Law and Public Safety:						
Division of Criminal Justice:						
Sexual Assault Nurse Examiner (SANE)				(0.40)	(0.40)	
Sexual Assault Nurse Examiner (SANE)	8,014.34		8,015.14	0.40	(0.40)	
Sexual Assault Nurse Examiner (SANE)	63,970.00		63,970.00			
Victims of Crime Act (VOCA)		182,028.00	181,213.77			814.23
Victims of Crime Act (VOCA)		166,571.00				166,571.00
Victims Witness Advocacy Fund		24,954.00				24,954.00
Stop Violence Against Women Grant		23,483.00	23,483.00			
Community Justice Program	75,000.00		75,000.00			
Community Justice Program		61,500.00				61,500.00
Juvenile Accountability Incentive Grant (JAIG)	16,076.00		16,076.00			
Juvenile Accountability Incentive Grant (JAIG)		9,554.00	7,357.74			2,196.26
County Comprehensive Jail Based Reentry Strategies	67,013.53		67,013.53			
Federal Bullet Vest Grant	3,950.30		3,950.30			
Child Passenger Safety Program	8,000.00					8,000.00
Child Passenger Safety Program	2,502.96					2,502.96
Traffic Safety Community Education	31,597.00					31,597.00
Traffic Safety Community Education	47,809.20		44,546.84			3,262.36
Traffic Safety Community Education - DUI		20,000.00	18,049.16			1,950.84
Traffic Safety Community Education	21,595.00					21,595.00
State and Community Highway Safety Program	13,292.11					13,292.11
RSAT - Residential Substance Abuse	46,222.00					46,222.00
Passed Through City of Vineland:						
Multi-Jurisdictional Narcotics Grant		150,595.00	150,595.00			
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	2,550.51		2,550.57		(0.06)	
LLEBG - Megans Law Grant	11,721.00		11,721.00			
LLEBG - Megans Law Grant		11,470.00	2,867.50			8,602.50
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	588.00		316.43			271.57
2012 JAG Program (VLD)	7,341.00		7,341.00			
2013 JAG Program (VLD)		6,516.00				6,516.00

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
 Statement of Federal and State Grants Receivable  
 For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance Dec. 31, 2012</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2013</u>
<b>Federal Grants (Cont'd):</b>						
U.S. Department of Labor:						
Passed Through Department of Labor:						
Workforce Investment Act (7/1/11-6/30/2012)	\$ 261,921.21		\$ 460,495.00	\$ 198,573.79		
Workforce Investment Act (7/1/12-6/30/2013)	2,248,286.00		2,041,433.00	(198,573.79)		\$ 8,279.21
Workforce Investment Act (7/1/13-6/30/2014)		\$ 2,901,232.00	244,653.00			2,656,579.00
Workfirst New Jersey - TANF	86,766.00		56,574.00			30,192.00
Workfirst New Jersey - TANF	1,386,139.00		1,304,200.00		\$ 18,959.00	62,980.00
Workfirst New Jersey - TANF		2,198,663.00	667,616.00			1,531,047.00
State Energy Sector Partnership	390,688.85	90,000.00	480,688.85			
Disability Employment Initiative	147,392.22		131,447.17			15,945.05
Hurricane Sandy Disaster National Emergency Grant		51,828.00	37,965.00			13,863.00
Federal Transit Administration:						
Passed Through New Jersey Transit:						
FTA Section 5307 Capital & Operating Assistance Formula Grants		957,000.00				957,000.00
FTA Section 5307 Capital & Operating Assistance Formula Grants - Program Income				48,000.00		48,000.00
FTA Section 5307 Capital & Operating Assistance Formula Grants	957,000.00		957,000.00			
Federal Transit Capital and Operating Assistance Formula Grants						
Section 5311 Capital & Operating		434,940.00				434,940.00
Federal Transit Capital and Operating Assistance Formula Grants						
Section 5311 Capital & Operating	26,875.31		26,875.31			
Federal Transit Admin - 5311	386,278.00		380,092.09		6,185.91	
JARC - Job Access & Reverse Commute Program		180,000.00	31,122.10			148,877.90
JARC - Job Access & Reverse Commute Program		100,000.00	100,000.00			
JARC - Job Access & Reverse Commute Program	18,793.72		18,793.72			
JARC - Job Access & Reverse Commute Program	136,464.82		136,464.82			
Pass Through Department of Transportation:						
Passed Through State Aid Highway Projects:						
2011 State Aid - Annual Transportation Program	3,059,320.04		3,063,055.18	13,784.21		10,049.07
2012 State Aid - Annual Transportation Program	3,154,000.00		633,601.44			2,520,398.56
Local Bridge, Future Needs (Stow/Cohansey Creeks)	475,000.00		400,000.00			75,000.00
Local Bridge, Future Needs (CR670/ Dante)				11,215.79		11,215.79
Local Bridge, Future Needs (CR637/Fortescue Creek)		1,000,000.00	346,545.00			653,455.00
FY 2011 Local Aid Infrastructure	100,000.00			(25,000.00)		75,000.00
Passed Through Construction of State Highway Facilities:						
Federal Highway - Buckshutem Rd - CR 670 Resurf	293,992.23		171,712.44			122,279.79
Fed Highway Admin. - Irving Ave.	379,884.15					379,884.15
Fed Highway Admin. - Intersection Main & Burns	210,043.25					210,043.25
Fed Highway Admin. - Resurf. Main Rd.	213,795.30					213,795.30
Fed Highway Admin. - Mays Landing Rd.	772,185.15					772,185.15
Fed Highway Admin. - Old Deerfield Pike	306,579.96					306,579.96
Fed Highway Admin. - Garden Road	213,547.50					213,547.50
Fed Highway Admin. - Main Rd & Grant Ave	165,832.97		47,393.22			118,439.75
Federal Highway - Resurface 522, 555, 607, 621, 622, 678 - ARRA	329,300.21		307,332.59			21,967.62
Federal Highway - Resurface CR 635	108,785.47					108,785.47
Federal Highway - Resurface CR 698	228,418.31					228,418.31

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
**Statement of Federal and State Grants Receivable**  
**For the Year Ended December 31, 2013**

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Budget</u> <u>Statement</u> <u>of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
<b>Federal Grants (Cont'd):</b>						
Federal Transit Administration (Cont'd):						
Passed Through Construction of State Highway Facilities (Cont'd):						
Federal Highway - Resurface CR 606	\$ 173,700.88		\$ 132,100.41			\$ 41,600.47
Federal Highway - Resurface Sherman Ave at the Boulevard	2,503,744.97		622,234.25			1,881,510.72
Federal Highway - Chestnut Ave & Brewster	350,000.00	\$ 102,892.00	89,905.22			362,986.78
Federal Highway - Oak Rd & West Ave	160,000.00	39,557.00	138,692.57			60,864.43
Federal Highway - Centerton Road	1,762,178.00		1,192,365.90			569,812.10
Federal Highway - Main Road, Chestnut to Maple	929,035.00	49,965.00	563,993.20			415,006.80
Federal Highway - Main Street	2,075,025.00		1,437,852.39			637,172.61
Federal Highway - Wheat Road and East Ave	175,000.00	39,557.00	117,734.56			96,822.44
Federal Highway - Buckshutem Road	2,551,020.00		1,746,524.48			804,495.52
Federal Highway - Silver Run Road	793,787.00		604,960.54			188,826.46
Federal Highway - Mill & Overlay Program	2,375,000.00		884,784.97			1,490,215.03
Pass Through South Jersey Transportation Authority:						
Subregional Planning Grant		72,400.00	37,100.12			35,299.88
Subregional Planning Grant	175.76					175.76
Mobility Management Project	19,755.25		9,358.26			10,396.99
U.S. Department of Health and Human Services:						
Direct Funding:						
Retired Senior Volunteer Program - Grant		45,537.00	33,804.00			11,733.00
Retired Senior Volunteer Program - Grant	12,062.00		12,062.00			
Department of Community Affairs:						
Pass Through Department of Housing Services						
Small Cities Emergency Housing Repairs	19,000.00	12,977.50	12,977.50			19,000.00
Small Cities CDBG - 2012 Irene Storm	150,000.00					150,000.00
U.S. Department of Homeland Security:						
Office of Homeland Security and Preparedness:						
State Homeland Security Grant	31,979.99					31,979.99
State Homeland Security Grant (FY'09)	2,623.68				\$ 2,623.68	
FY '10 State Homeland Security Grant	191,190.47		190,498.24		692.23	
FY 11 State Homeland Security Grant	252,745.59		130,895.04			121,850.55
FY 12 State Homeland Security Grant	133,552.32		66,599.06			66,953.26
FY 13 State Homeland Security Grant		100,000.00				100,000.00
Passed Through New Jersey State Police:						
Emergency Management Assistance Grant		80,000.00	80,000.00			
Interoperable Emergency Communications (ECGP)	3,532.69					3,532.69
Commodities Distribution Program	4,455.73					4,455.73
Passed Through New Jersey Department of Health and Senior Services:						
Preparedness Grant	1,140.00					1,140.00
Preparedness Grant	313,826.00		313,764.00			62.00
Preparedness Grant		290,655.00				290,655.00
Federal Emergency Management Agency:						
Passed Through United Way - FEMA						
Homeless Grant - Emergency Food and Shelter	1,862.00	71.00	1,933.00			
Homeless Grant - Emergency Food and Shelter		2,027.00				2,027.00

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
**Statement of Federal and State Grants Receivable**  
**For the Year Ended December 31, 2013**

<u>Program</u>	<u>Balance Dec. 31, 2012</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2013</u>
<b>Federal Grants (Cont'd):</b>						
U.S. Department of Agriculture						
Direct Funding:						
Rural Business Enterp - Nabb Ave Ext.	\$ 121,000.00					\$ 121,000.00
U.S. Department of the Interior:						
Direct Funding:						
American Battlefield Protection - ABPP Planning Grant		\$ 49,500.00				49,500.00
<b>Total Federal Grants</b>	<b>32,045,625.23</b>	<b>11,751,331.18</b>	<b>\$ 22,958,335.41</b>	<b>\$ 47,789.94</b>	<b>\$ 95,433.07</b>	<b>20,790,977.87</b>
<b>State Grants:</b>						
Department of Health:						
Right to Know	4,924.00					4,924.00
Right to Know		9,848.00	9,848.00			
Right to Know		9,848.00	2,462.00			7,386.00
Special Health Projects - Tanning Reg/Inspec	3,400.00					3,400.00
Health Communities Grant	5,000.44				5,000.44	
Chronic Disease Self-Management		11,500.00	8,500.00			3,000.00
Medical Reserve Contract - Salem		4,000.00	4,000.00			
Comprehensive Alcoholism and Drug Abuse Program	460,817.00		460,817.00			
Comprehensive Alcoholism and Drug Abuse Program		714,047.00	577,957.00			136,090.00
Differential Response Pilot Program	125,000.00		125,000.00			
Differential Response Pilot Program		300,000.00	175,000.00			125,000.00
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:						
Alliance to Prevent Alcoholism and Drug Abuse Program	500.25				500.25	
Alliance to Prevent Alcoholism and Drug Abuse Program	148,204.35		148,164.36		39.99	
Alliance to Prevent Alcoholism and Drug Abuse Program		359,846.00	93,965.64			265,880.36
Department of Health and Senior Services:						
Special Services for the Aging - Area Plan	688,779.94		654,597.12	2,456.06	22,798.88	13,840.00
Special Services for the Aging - Area Plan		1,124,681.32	510,707.32	(50,246.00)		563,728.00
Department of Human Services:						
Commission for the Blind and Visually Impaired:						
Blind & Visually Impaired	6,220.00		6,220.00			
Blind & Visually Impaired		22,035.00	18,823.00			3,212.00
Division of Family Development						
Social Service for the Homeless	23,108.00		23,005.00		103.00	
Social Service for the Homeless		342,517.00	229,085.00			113,432.00
NIPPA Medicare						
Department of Disability Services:						
Personal Assistance Program	22,570.90		22,571.40		(0.50)	
Personal Assistance Program		30,095.00	30,095.00			
Division of Youth and Family Services						
Title XX DYFS	4.00		4.00			
Title XX DYFS - Program Income		2,246.00		(2,246.00)		

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
 Statement of Federal and State Grants Receivable  
 For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance Dec. 31, 2012</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2013</u>
<b>State Grants (Cont'd):</b>						
Department of Disability Services (Cont'd):						
Division of Youth and Family Services (Cont'd)						
Title XX DYFS		\$ 79,245.00	\$ 79,245.00			
Title XX DYFS - Program Income				\$ 2,246.00		\$ 2,246.00
Social Services Block Grant (HSAC/CIAC)	\$ 63.00				\$ 63.00	
Social Services Block Grant (HSAC/CIAC)		102,784.00	102,784.00			
Social Services Block Grant (Alcohol)		73,630.00	73,630.00			
Department of Labor and Workforce Development:						
Work First New Jersey (7/1/11-6/30/2012)	61,611.00		40,713.00			20,898.00
Work First New Jersey (7/1/12-6/30/2013)	654,259.00	110,000.00	720,874.00			43,385.00
Work First New Jersey (7/1/13-6/30/2014)		983,200.00	326,128.00			657,072.00
Workforce Development Partnership	9,728.00		9,728.00			
Workforce Development Partnership		100,000.00	58,743.00			41,257.00
Workforce Learning Link (7/1/11-6/30/12)	15,116.00		358.00	(14,758.00)		
Workforce Learning Link (7/1/12-6/30/13)	30,979.00	38,000.00	83,737.00	14,758.00		
Workforce Learning Link (7/1/13-6/30/14)		65,000.00	31,428.00			33,572.00
SmartSTEPS		4,815.00	4,815.00			
SSA Ticket to Work		4,406.00	4,406.00			
NJ Build	6,000.00		3,500.00			2,500.00
OET - Interest		1,321.68	1,321.68			
Passed Through Local Foundation:						
Gateway Community Action Partnership	61,716.00		55,617.70			6,098.30
Gateway Community Action Partnership		101,585.38	20,919.09			80,666.29
Passed Through Department of Human Services:						
DHS Special Initiative & Transportation 7/1/12-6/30/13	25,826.00		25,826.00			
DHS Special Initiative & Transportation 7/1/13-6/30/14		25,826.00				25,826.00
Passed Through N.J. Transit:						
USDOT FTA CMAQ Initiative	264,931.15		89,886.35			175,044.80
Passed Through Salem County Vocational and Technical Schools:						
Talent Development Partnership Grant		57,200.00	35,000.00			22,200.00
Department of Environmental Protection and Energy:						
Department of Environmental Protection:						
State Aid - County Environmental Health Act	1,461.16					1,461.16
State Aid - County Environmental Health Act	88,544.50		87,544.50			1,000.00
State Aid - County Environmental Health Act		81,810.00				81,810.00
Green Acres - Acquisition of Trails & Open Space		465,000.00	377,672.65			87,327.35
Department of Solid Waste Administration:						
Clean Communities		164,570.09	164,570.09			
Department of Law & Public Safety:						
Department of Juvenile Justice:						
Comprehensive Education Improvement Act	63,000.00		63,000.00			
Comprehensive Education Improvement Act		58,500.00	29,250.00			29,250.00
JDAI - Innovation Funding		60,000.00	1,500.00			58,500.00
State and Community Partnership/Family Court	357,095.58		357,091.85		3.73	
State and Community Partnership/Family Court		441,008.00	90,880.63			350,127.37

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
**Statement of Federal and State Grants Receivable**  
**For the Year Ended December 31, 2013**

<u>Program</u>	<u>Balance Dec. 31, 2012</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2013</u>
<b>State Grants (Cont'd):</b>						
Department of Law & Public Safety (Cont'd):						
Department of Juvenile Justice (Cont'd):						
Division of State Police:						
Automation of Emergency Operations Center	\$ 19,728.57					\$ 19,728.57
Automation of Emergency Operations Center	16,188.58					16,188.58
Automation of Emergency Operations Center	21,230.30		\$ 12,775.40		\$ 8,454.90	
RERP FY 2013 Grant	108,292.00		107,608.63			683.37
RERP FY 2014 Grant		\$ 128,736.00				128,736.00
Traffic Safety Community Education	5,000.00					5,000.00
Department of Transportation:						
Local Bridge Bond Act of 1999	0.30					0.30
Department of the State:						
State Council on the Arts:						
NJ State Council on the Arts - Local	16,438.00		16,438.00			
NJ State Council on the Arts - Local		109,590.00	93,152.00			16,438.00
Division of Elections:						
2013 Special Election Reimbursement		637,528.00				637,528.00
Division of Travel and Tourism:						
Southern Shore Regional Destination Marketing		16,500.00	16,500.00			
New Jersey Historical Commission:						
NJ Historical Commission 2013		14,500.00	12,000.00		2,500.00	
New Jersey Council for the Humanities:						
West Jersey Time Traveler	1,250.00		1,250.00			
New Jersey Transit:						
Senior Citizen and Disabled Resident Transportation Assistance Act	12,062.10				12,062.10	
Senior Citizen and Disabled Resident Transportation Assistance Act	532,041.53		491,837.10		40,204.43	
Senior Citizen and Disabled Resident Transportation Assistance Act		605,537.79	14,352.35			591,185.44
Pass Through State of New Jersey Military and Veterans Affairs:						
Veterans Transportation System	11,250.00		11,250.00			
Veterans Transportation System		15,000.00	5,000.00			10,000.00
Total State Grants	3,872,340.65	7,475,956.26	6,823,154.86	\$ (47,789.94)	91,730.22	4,385,621.89
Total--All Grants	\$ 35,917,965.88	\$ 19,227,287.44	\$ 29,781,490.27	\$ -	\$ 187,163.29	\$ 25,176,599.76
Appropriation by 40A:4-87						
Budget		\$ 11,977,769.15				
		7,249,518.29				
		\$ 19,227,287.44				
Transferred from Unappropriated Grant Reserves						
Cash Receipts			\$ 116,923.53			
			29,664,566.74			
			\$ 29,781,490.27			

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
Statement of Reserve for Federal and State Grants--Unappropriated  
For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Collected</u>	<u>Anticipated as</u> <u>Revenue in</u> <u>Budget</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
<b>Federal Grants:</b>				
U.S. Department of Labor:				
Passed Through Department of Labor:				
Workforce New Jersey Area Contract (Interest Earned)	\$ 594.03	\$ 472.61	\$ 594.03	\$ 472.61
U.S. Bureau of Justice:				
Passed Through State Department of Law and Public Safety:				
Division of Criminal Justice:				
Edward Byrne Community Justice Grant - Narcotics		4,962.00		4,962.00
Local Law Enforcement Block Grant	548.00			548.00
Total Federal Grants	1,142.03	5,434.61	594.03	5,982.61
<b>State Grants:</b>				
Department of Law and Public Safety:				
Division of State Police:				
Body Armor Replacement - Sheriff		6,893.25		6,893.25
Body Armor Replacement - Prosecutor		5,180.77		5,180.77
Body Armor Replacement - Jail		21,620.54		21,620.54
Department of Community Affairs:				
NJ Historical Commission Grant	10,200.00		10,200.00	
NJ State Council on the Arts - Local Arts	93,152.00		93,152.00	
Small Cities Emergency Housing Repairs	12,977.50	2,050.00	12,977.50	2,050.00
Total State Grants	116,329.50	35,744.56	116,329.50	35,744.56
Total--All Grants	\$ 117,471.53	\$ 41,179.17	\$ 116,923.53	\$ 41,727.17

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>		<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Adjustments/</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
	<u>Encumbered</u>	<u>Reserved</u>						
<b>Federal Grants:</b>								
U.S. Department of Health and Human Services:								
Direct Funding:								
Retired Senior Volunteer Program - Match		\$ 4,456.70	\$ 4,456.70				\$ 4,456.70	
Retired Senior Volunteer Program - Grant	\$ 168.00	7,844.97	8,012.97		\$ 8,012.97			
Retired Senior Volunteer Program - Match	1,887.50	19,305.57	21,193.07				4,242.84	
Retired Senior Volunteer Program - Grant				\$ 45,537.00	43,462.51			\$ 2,074.49
Retired Senior Volunteer Program - Match				34,607.00	10,991.35			23,615.65
DRCC - Disaster Response Crisis Counselor		2,500.00	2,500.00		2,500.00			
Passed Through Division of Senior Services:								
Special Services for the Aging - Area Plan	99,016.40	144,356.16	243,372.56		163,703.45		79,669.11	
Special Services for the Aging - Area Plan				1,584,191.60	1,475,766.08			108,425.52
Division of Youth and Family Services:								
Childhood Lead Poisoning Prevention	3,000.00	130,374.40	133,374.40		131,568.40			1,806.00
Childhood Lead Poisoning Prevention				208,250.00	93,808.84			114,441.16
Passed Through N.J. Department of Health and Senior Services:								
Special Child Health Services - Case Management		51,050.36	51,050.36		16,769.00			
Special Child Health Services - Case Management				80,691.00	38,406.18			42,284.82
Division of Family Development:								
SSBG - Sandy Homeowner - Rental Assitance Program (SHRAP)				756,200.00	750,200.00			6,000.00
U.S. Bureau of Justice:								
Direct Funding:								
SCAPP - State Criminal Alien Assistance Program	1,560.88	2,013.47	3,574.35					3,574.35
SCAPP - State Criminal Alien Assistance Program		42,678.50	42,678.50					42,678.50
SCAPP - State Criminal Alien Assistance Program		96,096.00	96,096.00					96,096.00
SCAPP - State Criminal Alien Assistance Program		103,135.00	103,135.00					103,135.00
SCAPP - State Criminal Alien Assistance Program		110,010.00	110,010.00					110,010.00
SCAPP - State Criminal Alien Assistance Program				100,419.00				100,419.00
Comprehensive Jail-Based Reentry Strategies	10,184.88	5,807.94	15,992.82		15,992.82			
Cumberland County Jail Diversion Task Force	104,283.62	4,366.66	108,650.28		99,756.51		8,893.77	
Passed Through Department of Law and Public Safety:								
Division of Criminal Justice:								
Sexual Assault Nurse Examiner (SANE)		79,963.00	79,963.00		79,963.00			
Victims of Crime Act (VOCA)				227,535.00	227,535.00			
Victims of Crime Act (VOCA)				208,214.00	24,290.60			183,923.40
Victim Witness Advocacy Fund				24,954.00	18,214.83			6,739.17
Stop Violence Against Women				31,311.00	31,311.00			
Multi-Jurisdictional Narcotics Grant				150,595.00	150,595.00			
LLEBG - Megans Law Grant		11,721.00	11,721.00		11,721.00			
LLEBG - Megans Law Grant				11,470.00				11,470.00
Traffic Safety Community Education Program		31,455.00	31,455.00					31,455.00
Traffic Safety Community Education Program		26,287.00	26,287.00					26,287.00
Traffic Safety Community Education Program				20,000.00	155.00			19,845.00
State and Community Highway Safety Program		13,292.11	13,292.11					13,292.11
Traffic Safety		21,595.00	21,595.00					21,595.00

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>		<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Adjustments/</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
	<u>Encumbered</u>	<u>Reserved</u>						
<b>Federal Grants (Cont'd):</b>								
U.S. Bureau of Justice (Cont'd):								
Passed Through Department of Law and Public Safety:								
Division of Criminal Justice:								
RSAT SA3-10 Resid. Substance Abuse Treatment		\$ 61,629.00	\$ 61,629.00		\$ 61,629.00			
Juvenile Accountability Block Grant - JABG	\$ 4,403.00		4,403.00		4,403.00			
Juvenile Accountability Block Grant - JABG				\$ 10,616.00	10,616.00			
Community Justice Program	69,274.56		69,274.56		69,274.16		\$ 0.40	
Community Justice Program				61,500.00				\$ 61,500.00
Federal Bullet Vest Grant		2,328.83	2,328.83		2,174.97			153.86
Federal Bullet Vest Grant	10,108.27	1,821.15	11,929.42		10,108.27			1,821.15
Federal Bullet Vest Grant	2,013.10	3,950.30	5,963.40		1,831.54			4,131.86
Child Passenger Safety Education Grant		5,878.46	5,878.46					5,878.46
Child Passenger Safety Education Grant		4,000.00	4,000.00					4,000.00
Passed Through City of Vineland:								
Edward Byrne Memorial Justice Assistance Grant - Reimbursement		2,550.57	2,550.57		2,550.57			
Edward Byrne Memorial Justice Assistance Grant - Reimbursement		588.00	588.00		316.43			271.57
Edward Byrne Memorial Justice Assistance Grant - Reimbursement		7,341.00	7,341.00		7,341.00			
Edward Byrne Memorial Justice Assistance Grant - Reimbursement				6,516.00	6,516.00			
Federal Emergency Management Agency:								
Passed Through United Way:								
FEMA - Emergency Food and Shelter Program		2.00	2.00	71.00			73.00	
FEMA - Emergency Food and Shelter Program				2,027.00	2,027.00			
U.S. Department of Labor:								
Passed Through Department of Labor:								
Workforce Investment Act (7/1/11-6/30/2012)	71,812.75	392,864.11	464,676.86		464,676.86			
Workforce Investment Act (7/1/12-6/30/2013)	540,023.19	1,610,172.81	2,150,196.00		2,078,218.08			71,977.92
Workforce Investment Act (7/1/13-6/30/2014)				2,901,232.00	803,294.41			2,097,937.59
Workfirst New Jersey - TANF		20,699.00	20,699.00				20,699.00	
Workfirst New Jersey - TANF	36,950.93	128,508.70	165,459.63		135,267.63		30,192.00	
Workfirst New Jersey - TANF	55,928.79	1,267,713.13	1,323,641.92		1,251,054.55		18,959.00	53,628.37
Workfirst New Jersey - TANF				2,198,663.00	759,444.17			1,439,218.83
TANF - ARRA		1,331.08	1,331.08					1,331.08
State Energy Sector Partnership (SESP)	64,803.80	299,205.78	364,009.58	90,000.00	454,009.58			
Disability Employment Initiative	25.10	136,672.69	136,697.79		120,752.74			15,945.05
Hurricane Sandy Disaster National Emergency Grant				51,828.00	37,965.07			13,862.93
Federal Transit Administration:								
Passed Through New Jersey Transit:								
FTA Section 5307 Capital & Operating Assistance Formula Grants	22,150.25	173,405.55	195,555.80		165,238.32		30,317.48	
FTA Section 5307 Capital & Operating Assistance Formula Grants				1,388,249.00	1,218,660.10			169,588.90
Federal Transit Capital and Operating Assistance Formula Grants								
Section 5311 Capital & Operating		295,710.44	295,710.44		289,524.53		6,185.91	
Federal Transit Capital and Operating Assistance Formula Grants								
Section 5311 Capital & Operating				434,940.00	92,725.73			342,214.27
JARC - Job Access & Reverse Commute Program		111,494.99	111,494.99		111,494.99			
JARC - Job Access & Reverse Commute Program				100,000.00	100,000.00			
JARC - Job Access & Reverse Commute Program				180,000.00	75,986.67			104,013.33

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>		<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Adjustments/</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
	<u>Encumbered</u>	<u>Reserved</u>						
<b>Federal Grants (Cont'd):</b>								
Passed Through Department of Transportation:								
Passed Through State Aid Highway Projects:								
Capital Transportation Program		\$ 43,281.51	\$ 43,281.51					\$ 43,281.51
Capital Transportation Program - 2001	\$ 7,867.58	53,365.19	61,232.77		\$ 7,867.58			53,365.19
Capital Transportation Program - 2003	600.00		600.00		600.00			
Capital Transportation Program - 2007	102,591.69		102,591.69		102,591.69			
Capital Transportation Program - 2009	305,664.28	221,988.41	527,652.69		527,652.69			
Capital Transportation Program - 2010	336,938.07	1,117,615.02	1,454,553.09		1,454,553.09			
2011 State Aid - Annual Transportation Program	48,778.29	3,046,019.00	3,094,797.29		3,094,797.29			
2012 State Aid - Annual Transportation Program		3,154,000.00	3,154,000.00		2,084,963.98			1,069,036.02
FY 2011 Local Aid Infrastructure		100,000.00	100,000.00					100,000.00
2010 Local Bridge, Future Needs-Dante over Menantico		11,215.79	11,215.79					11,215.79
Local Bridges Future Needs - CR 623		300,000.00	300,000.00		300,000.00			
Local Bridges Future Needs - CR 637/Fortescue Creek				\$ 1,000,000.00	332,060.00			667,940.00
Passed Through Construction of State Highway Facilities								
Federal Highway Admin - Buckshutem Rd - CR 670 Resurf		10,411.81	10,411.81					10,411.81
Federal Highway Admin - Resurf. Main Rd		213,795.30	213,795.30					213,795.30
Federal Highway Admin - Irving Ave.		379,884.15	379,884.15					379,884.15
Federal Highway Admin - Intersection Main & Burns		210,043.25	210,043.25					210,043.25
Federal Highway Admin - Mays Landing Road		772,185.15	772,185.15					772,185.15
Federal Highway Admin - Old Deerfield Pike		306,579.97	306,579.97					306,579.97
Federal Highway Admin - Garden Road		213,547.50	213,547.50					213,547.50
Federal Highway Admin - Main Road and Grant Ave		118,439.75	118,439.75					118,439.75
Federal Highway Admin - Market Lane WCS Restoration		5,000.00	5,000.00		5,000.00			
Federal Highway-Resurface CR 552,555,607,621,622,678 - ARRA	104,777.99		104,777.99		71,621.23			33,156.76
Federal Highway-Resurface CR 635		108,785.47	108,785.47					108,785.47
Federal Highway-Resurface CR 698		228,418.31	228,418.31					228,418.31
Federal Highway-Resurface CR 606	64,203.74	17,249.97	81,453.71		39,853.24			41,600.47
Federal Highway-Sherman Ave at the Boulevard	527,368.00	1,111,646.99	1,639,014.99		561,245.50			1,077,769.49
Federal Highway Admin - Chester Ave & Brewster	242,811.99	10,626.65	253,438.64	102,892.00	242,811.99			113,518.65
Federal Highway Admin - Oak Road & West Ave	19,737.39	18,591.90	38,329.29	39,557.00	17,021.86			60,864.43
Federal Highway Admin - Centerton Road	135,113.80	152,812.33	287,926.13		135,113.80			152,812.33
Federal Highway Admin - Main Road, Chestnut to Maple	140,887.93	116,487.96	257,375.89	49,965.00	190,852.12			116,488.77
Federal Highway Admin - Main Street	264,221.88	213,189.36	477,411.24		267,410.35			210,000.89
Federal Highway Admin - Buckshutem Rd/Mauricetown	20,951.11	55,965.00	76,916.11	39,557.00	19,650.67			96,822.44
Federal Highway Admin - Wheat Road and East Ave	528,763.66	81,673.59	610,437.25		528,763.66			81,673.59
Federal Highway Admin - Silver Run Road	77,821.63	43,787.00	121,608.63		54,965.83			66,642.80
Federal Highway Admin - Mill & Overlay Program		2,375,000.00	2,375,000.00		2,140,487.07			234,512.93
FEMA Reimbursement - Wing Wall Repairs Downe Township		49,356.11	49,356.11					49,356.11
Pass Through South Jersey Transportation Authority:								
Subregional Planning Grant		2,500.00	2,500.00					2,500.00
Subregional Planning Grant				90,500.00	43,788.13			46,711.87
Mobility Management Project	50.00	19,705.25	19,755.25		9,358.26			10,396.99
Department of Community Affairs:								
Pass Through Department of Housing Services:								
Small Cities Emergency Housing Repairs		105,047.38	105,047.38	12,977.50	52,500.00			65,524.88
Small Cities CDBG - Cumberland Manor Improvements	502.50	297.75	800.25			\$ 800.25		
Small Cities CDBG - Well	230.00	1,612.18	1,842.18					1,842.18
Small Cities CDBG - 2012 Irene Storm	9,000.00	148,500.00	157,500.00		9,000.00			148,500.00

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>		<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Adjustments/</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
	<u>Encumbered</u>	<u>Reserved</u>						
<b>Federal Grants (Cont'd):</b>								
U.S. Department of Homeland Security:								
Office of Homeland Security and Preparedness								
State Homeland Security Grant		\$ 21,859.72	\$ 21,859.72					\$ 21,859.72
FY09 Homeland Security Grant		19,206.95	19,206.95		\$ 16,583.27		\$ 2,623.68	
FY10 Homeland Security Grant	\$ 49,157.32	118,749.27	167,906.59		167,214.36		692.23	
FY11 Homeland Security Grant	13,970.20	225,853.39	239,823.59		235,625.31			4,198.28
FY12 Homeland Security Grant	50,000.00	73,552.33	123,552.33		100,035.98			23,516.35
FY13 Homeland Security Grant				\$ 100,000.00				100,000.00
Passed Through New Jersey State Police:								
Interoperable Emergency Communications		3,532.69	3,532.69					3,532.69
Emergency Management Agency Assist FY09	3,580.00	23.39	3,603.39		3,602.69		0.70	
Emergency Management Agency Assist FY10	1,155.00	7,426.35	8,581.35		8,257.41			323.94
Emergency Management Agency Assist FY12		10,000.00	10,000.00					10,000.00
Emergency Management Agency Assist FY13				80,000.00	65,000.00			15,000.00
Commodities Distribution Plan		57,645.87	57,645.87					57,645.87
Passed Through New Jersey Department of Health and Senior Services:								
Preparedness Grant		1,140.78	1,140.78					1,140.78
Preparedness Grant	12,335.36	233,881.91	246,217.27		246,154.48			62.79
Preparedness Grant				290,655.00	145,093.90			145,561.10
Environmental Protection Agency								
Wastewater Management Plan - ARRA	5,000.00		5,000.00					5,000.00
U.S. Department of the Interior:								
Direct Funding:								
American Battlefield Protection - ABPP Planning Grant				49,500.00				49,500.00
U.S. Department of Agriculture:								
Direct Funding:								
USDA Rural Business Enterp-Nabb Ave Ext.		121,000.00	121,000.00		121,000.00			
	4,171,674.43	21,468,674.08	25,640,348.51	12,781,989.10	25,202,922.93		207,806.07	13,011,608.61
<b>State Grants:</b>								
N.J. Department of Health and Senior Services:								
Right to Know				9,848.00	9,848.00			
Right to Know				9,848.00	2,462.00			7,386.00
Special Health Projects - Tanning Reg/Inspection		3,400.00	3,400.00					3,400.00
Health Communities Grant	170.46	6,277.74	6,448.20		649.03		5,000.00	799.17
Chronic Disease Self-Management				11,500.00	8,500.00			3,000.00
Medical Reserve Contract - Salem	198.00		198.00		198.00			
Medical Reserve Contract - Salem		3,098.02	3,098.02		3,098.02			
Medical Reserve Contract - Salem				4,000.00	660.01			3,339.99
Comprehensive Alcoholism and Drug Abuse Program	28,571.89	121,621.10	150,192.99		150,192.99			
Comprehensive Alcoholism and Drug Abuse Program				767,713.00	712,528.29			55,184.71
Differential Response Pilot Program	279,100.00		279,100.00		269,622.13			9,477.87
Differential Response Pilot Program				300,000.00	300,000.00			
N.J. Department of Labor:								
Work First New Jersey (7/1/10-6/30/2011)		17,526.00	17,526.00				17,526.00	
Work First New Jersey (7/1/11-6/30/2012)	16,367.94	73,395.40	89,763.34		68,865.34		20,898.00	

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>		<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Adjustments/</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
	<u>Encumbered</u>	<u>Reserved</u>						
<b>State Grants (Cont'd):</b>								
N.J. Department of Labor (Cont'd):								
Work First New Jersey (7/1/12-6/30/2013)	\$ 20,370.27	\$ 732,253.72	\$ 752,623.99	\$ 111,321.68	\$ 761,871.58			\$ 102,074.09
Work First New Jersey (7/1/13-6/30/2014)				983,200.00	459,976.22			523,223.78
Workforce Learning Link (7/1/11-6/30/2012)	5.23	-	5.23		5.23			
Workforce Learning Link (7/1/12-6/30/2013)	685.81	28,107.28	28,793.09	38,000.00	66,793.09			
Workforce Learning Link (7/1/13-6/30/2014)				65,000.00	40,605.05			24,394.95
Workforce Development Program	192.55	8,428.02	8,620.57		8,620.57			
Workforce Development Program				100,000.00	59,648.29			40,351.71
Smart Steps				4,815.00	4,815.00			
Gateway Community Action Partnership	66.12	57,321.28	57,387.40		52,659.79			4,727.61
Gateway Community Action Partnership				101,585.38				101,585.38
NJ Build		6,000.00	6,000.00		3,500.00			2,500.00
SSA Ticket to Work				4,406.00				4,406.00
Passed Through N.J. Transit								
Local CMAQ Initiatives		252,533.64	252,533.64		94,245.85			158,287.79
Passed Through Department of Human Services:								
DHS Special Initiative & Transportation		20,609.57	20,609.57		20,609.57			
DHS Special Initiative & Transportation				25,826.00	8,667.26			17,158.74
Passed Through Salem County Vocational and Technical Schools:								
Talent Development Partnership Grant				57,200.00	35,242.00			21,958.00
Department of Environmental Protection:								
Monitoring Surveillance Enforcement:								
State Aid - County Environmental Health Act		1,460.87	1,460.87					1,460.87
State Aid - County Environmental Health Act	1,446.25	1,423.01	2,869.26		1,869.26			1,000.00
State Aid - County Environmental Health Act				81,810.00	78,310.00			3,500.00
Green Acres - Acquisition of Trails & Open Space				465,000.00	377,672.65			87,327.35
Wastewater Management Plan	9,650.00		9,650.00				\$ 9,650.00	
Department of Human Services:								
Commission for the Blind and Visually Impaired:								
Blind & Visually Impaired		250.20	250.20		250.20			
Blind & Visually Impaired				22,035.00	22,035.00			
Augmenting Mental Health		124.52	124.52				124.52	
Division of Family Development:								
Social Services for the Homeless	83,383.75	586.67	83,970.42		83,867.78		102.64	
Social Services for the Homeless				342,517.00	338,349.70			4,167.30
Department of Disability Services:								
Personal Assistance Program		5,509.93	5,509.93		5,509.93			
Personal Assistance Program				30,095.00	26,536.85			3,558.15
Division of Youth and Family Services:								
Social Services Block Grant - Enrichment Center		2,246.00	2,246.00				2,246.00	
Social Services Block Grant - Enrichment Center	367.46	10,217.97	10,585.43		10,585.43			
Social Services Block Grant - Enrichment Center				83,737.00	68,038.28		2,246.00	13,452.72
Social Services Block Grant (Alcohol)	144.49	201.00	345.49		345.49			
Social Services Block Grant (Alcohol)				88,555.00	79,212.24			9,342.76

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2013

	<u>Balance</u> <u>Dec. 31, 2012</u>		<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Adjustments/</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
	<u>Encumbered</u>	<u>Reserved</u>						
<b>State Grants (Cont'd):</b>								
Department of Human Services (Cont'd):								
Division of Youth and Family Services (Cont'd):								
Social Services Block Grant (HSAC/CIAC)		\$ 107.35	\$ 107.35				\$ 107.35	
Social Services Block Grant (HSAC/CIAC)	\$ 3,266.66	137.76	3,404.42		\$ 3,404.42			
Social Services Block Grant (HSAC/CIAC)				\$ 102,784.00	102,221.48			\$ 562.52
Division of Senior Services:								
Special Services for the Aging - Area Plan	2,819.51	118,635.14	121,454.65		74,033.62		46,294.03	1,127.00
Special Services for the Aging - Area Plan				1,014,218.40	888,689.13			125,529.27
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:								
Alliance to Prevent Alcoholism and Drug Abuse Program	500.25		500.25				500.25	
Alliance to Prevent Alcoholism and Drug Abuse Program	75,079.40	338.80	75,418.20		75,378.21		39.99	
Alliance to Prevent Alcoholism and Drug Abuse Program				359,846.00	325,644.95			34,201.05
N.J. Department of Community Affairs:								
Division of Local Government Services								
NJ Historical Commission				14,500.00	12,000.00			2,500.00
Clean Communities Grant				164,570.09	164,570.09			
Passed Through State Council on the Arts:								
Cultural and Heritage Commission - Promotions for the Arts	642.75	0.50	643.25		642.75		0.50	
Cultural and Heritage Commission - Promotions for the Arts	36,609.60	3,579.15	40,188.75		40,188.75			
Cultural and Heritage Commission - Promotions for the Arts				109,590.00	109,590.00			
West Jersey Time Traveler	1,562.50		1,562.50		1,562.50			
Southern Shore Regional Dest Mkt	3,250.00	105.00	3,355.00		3,250.00		105.00	
Southern Shore Regional Dest Mkt				16,500.00	16,500.00			
Department of State:								
Division of Elections:								
2013 Special Election Reimbursement				637,528.00	426,094.80			211,433.20
Department of Law and Public Safety:								
Division of State Police:								
Cumberland Emergency Exercises		9,605.46	9,605.46		6,913.52			2,691.94
Radiology Emergency Response Plan		20,171.00	20,171.00					20,171.00
Radiology Emergency Response Plan		16,188.58	16,188.58					16,188.58
Radiology Emergency Response Plan		13,337.95	13,337.95		4,883.05		8,454.90	
Radiology Emergency Response Plan	41,644.35	58,320.34	99,964.69		93,363.92			6,600.77
Radiology Emergency Response Plan				128,736.00	77,346.83			51,389.17
Special Needs Shelter Planning & Support		21,429.33	21,429.33					21,429.33
Traffic Safety Community Education		5,000.00	5,000.00					5,000.00
Body Armor Replacement		656.50	656.50					656.50
Body Armor Replacement		6,393.03	6,393.03		6,068.45			324.58
Body Armor Replacement		19,234.40	19,234.40		5,442.03			13,792.37
Body Armor Replacement		24,880.06	24,880.06		5,728.10			19,151.96
Juvenile Justice:								
Comprehensive Education Improvement Act	489.60	75,628.62	76,118.22				76,118.22	
Comprehensive Education Improvement Act	0.01	43,002.11	43,002.12				43,002.12	
Comprehensive Education Improvement Act	697.39	283,172.76	283,870.15		221,676.75		62,193.40	
Comprehensive Education Improvement Act				400,000.00	135,711.59			264,288.41
JDAI - Innovation Funding				60,000.00	59,750.00			250.00

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2013

	Balance Dec. 31, 2012		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Adjustments/ Canceled	Balance Dec. 31, 2013
	<u>Encumbered</u>	<u>Reserved</u>						
<b>State Grants (Cont'd):</b>								
Juvenile Justice (Cont'd):								
State and Community Partnership	\$ 112,386.96	\$ 975.00	\$ 113,361.96		\$ 113,358.23		\$ 3.73	
State and Community Partnership				\$ 441,008.00	434,769.00			\$ 6,239.00
New Jersey Transit:								
Senior Citizen and Disabled Resident Transportation Assistance Act		35,062.10	35,062.10				35,062.10	
Senior Citizen and Disabled Resident Transportation Assistance Act	9,052.57	115,522.67	124,575.24		84,370.81		40,204.43	
Senior Citizen and Disabled Resident Transportation Assistance Act				605,537.79	487,082.66			118,455.13
N.J. Department of Military and Veterans Affairs:								
Veterans Transportation System		7,500.00	7,500.00		7,500.00			
Veterans Transportation System				15,000.00	7,500.00			7,500.00
<b>Total State Grants</b>	<u>728,721.77</u>	<u>2,231,575.55</u>	<u>2,960,297.32</u>	<u>7,777,830.34</u>	<u>8,231,701.76</u>		<u>369,879.18</u>	<u>2,136,546.72</u>
<b>Total--All Grants</b>	<u>\$ 4,900,396.20</u>	<u>\$ 23,700,249.63</u>	<u>\$ 28,600,645.83</u>	<u>\$ 20,559,819.44</u>	<u>\$ 33,434,624.69</u>	<u>\$ -</u>	<u>\$ 577,685.25</u>	<u>\$ 15,148,155.33</u>
Appropriation by 40A:4-87				\$ 11,977,769.15				
Appropriation by 40A:4-85 for Local Match				383,143.00				
Budget				<u>8,198,907.29</u>				
				<u>\$ 20,559,819.44</u>				
Reserve for Encumbrances					\$ 9,199,463.07			
Disbursed -- Vendors					<u>24,235,161.62</u>			
					<u>\$ 33,434,624.69</u>			

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
**Statement of Reserve for Encumbrances**  
**For the Year Ended December 31, 2013**

	<b>Federal and State Grant Fund</b>
Balance Dec. 31, 2012	\$ 4,900,896.20
Increased by Charges to:	
Reserve for Federal and State Grants -- Appropriated	9,199,463.07
	14,100,359.27
Decreased by:	
Reserve for Federal and State Grants -- Appropriated	4,900,396.20
Balance Dec. 31, 2013	\$ 9,199,963.07

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
 Statement of Due to Current Fund  
 For the Year Ended December 31, 2013

Balance Dec. 31, 2012		\$ 7,031,579.67
Increased by:		
Grant Appropriations Canceled	\$ 577,685.25	
Grants Receivable Canceled	<u>(187,163.29)</u>	
		<u>390,521.96</u>
		7,422,101.63
Decreased by:		
Payments		<u>6,562,616.80</u>
Balance Dec. 31, 2013		<u><u>\$ 859,484.83</u></u>

Exhibit SD-7

**COUNTY OF CUMBERLAND**  
**FEDERAL, STATE AND OTHER GRANT FUND**  
 Statement of Due to Trust Fund  
 For the Year Ended December 31, 2013

Balance Dec. 31, 2012		\$ 167,768.85
Decreased by:		
Payments		<u><u>\$ 167,768.85</u></u>

**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, 2013 and 2012

	<u>Dec. 31, 2013</u>	<u>Dec. 31, 2012</u>
<b><u>ASSETS</u></b>		
Revenue Account:		
Cash	\$ 357,520.96	\$ 135,731.68
	\$ 357,520.96	\$ 135,731.68
<b><u>LIABILITIES AND RESERVES</u></b>		
Revenue Account:		
Due to County Treasurer	\$ 36,295.11	\$ 26,697.01
Due to State of New Jersey	240,580.10	25,478.25
Reserve for Attorneys' Deposits	80,645.75	83,556.42
	\$ 357,520.96	\$ 135,731.68

See Exhibit SL for Cash Reconciliation at December 31, 2013.

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 County Clerk  
 Statement of Due To County Treasurer  
 For the Year Ended December 31, 2013

<hr/>			
Balance Dec. 31, 2012			
County Clerk Fees	\$	20,128.25	
Realty Transfer Fees		6,204.00	
Copier Revenue		132.00	
Interest		<u>232.76</u>	
			\$ 26,697.01
Increased by:			
Collections:			
County Clerk Fees	\$	834,377.43	
Realty Transfer Fees		201,773.50	
Clerk - Modernization Trust Fund		<u>51,844.00</u>	
		1,087,994.93	
County Board of Health Priority Fund		66,143.00	
Public Health Priority Funding		24,964.75	
Copier Fee Revenue		13,058.65	
Interest Earned		<u>2,075.99</u>	
			<u>1,194,237.32</u>
			1,220,934.33
Decreased by:			
Payments to County Treasurer:			
County Clerk Fees	840,498.08		
Realty Transfer Fees	191,243.50		
Clerk - Modernization Trust Fund	<u>51,998.00</u>		
		1,083,739.58	
County Board of Health Priority Fund		68,050.00	
Public Health Priority Funding		17,598.75	
Copier Fee Revenue		13,032.65	
Interest		<u>2,218.24</u>	
			<u>1,184,639.22</u>
Balance Dec. 31, 2013			<u>\$ 36,295.11</u>

**Analysis of Balance Dec. 31, 2013**

County Clerk Fees	\$	13,853.60	
Realty Transfer Fees		22,193.00	
Copier Revenue		158.00	
Interest		<u>90.51</u>	
			<u>\$ 36,295.11</u>

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Surrogate  
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis  
 As of December 31, 2013 and 2012

	<u>Dec. 31, 2013</u>	<u>Dec. 31, 2012</u>
<b><u>ASSETS</u></b>		
Revenue Account:		
Cash	\$ 15,746.82	\$ 13,425.49
Custodian Account:		
Cash and Cash Equivalents	7,677,132.31	7,745,166.63
	\$ 7,692,879.13	\$ 7,758,592.12
<b><u>LIABILITIES AND RESERVES</u></b>		
Revenue Account:		
Due to County Treasurer	\$ 3,702.60	\$ 2,171.20
Accounts Payable	44.31	39.63
Attorneys' Deposits	7,501.46	6,651.21
Reserve for Senior Free Wills	4,498.45	4,563.45
	15,746.82	13,425.49
Custodian Account:		
Reserve for Custodian Funds	7,677,132.31	7,745,166.63
	\$ 7,692,879.13	\$ 7,758,592.12

See Exhibit SL for Cash Reconciliation at December 31, 2013.

**COUNTY OF CUMBERLAND**  
 OTHER OFFICIALS AND INSTITUTIONS  
 Surrogate Custodian Account  
 Statement of Cash and Cash Equivalents  
 For the Year Ended December 31, 2013

Balance Dec. 31, 2012		\$ 7,745,166.63
Increased by Receipts:		
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order	\$ 2,029,510.58	
Maturity of Certificate of Deposits	391,416.92	
Interest on Certificate of Deposits and Intermingled Minor Account	93,236.10	
		2,514,163.60
		10,259,330.23
Decreased by Disbursements:		
Payments Made Pursuant to Order by the County Court, Probate Division	1,951,776.28	
Purchase of Certificate of Deposits	617,676.78	
Interest, Penalties and Service Charges	12,744.86	
		2,582,197.92
Balance Dec. 31, 2013		\$ 7,677,132.31

**Schedule of Cash and Cash Equivalents Dec. 31, 2013**

Colonial Bank, FSB Guardianship -- Intermingled Minor Account		\$ 7,057,057.63
First National Bank of Elmer Certificate of Deposit No.:		
xxxx35		66,056.71
xxxx14		20,640.54
Century Federal Savings Certificates of Deposit Nos.:		
xxx97		80,602.49
xxx51		168,956.97
xxx58		105,857.43
xxx88		71,848.41
xxx49		56,891.06
xxx79		23,464.02
xxx33		25,757.05
		\$ 7,677,132.31

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Surrogate  
 Statement of Due To County Treasurer  
 For the Year Ended December 31, 2013

<hr/>		
Balance Dec. 31, 2012		
Surrogate Fees	\$ 2,156.36	
Interest	<u>14.84</u>	
		\$ 2,171.20
Increased by:		
Collections:		
Fees	154,958.45	
Surrogate - Modernization Trust Fund	9,668.00	
Interest Earned	<u>137.64</u>	
		<u>164,764.09</u>
		166,935.29
Decreased by:		
Payments to County Treasurer:		
Fees	153,419.32	
Surrogate - Modernization Trust Fund	9,668.00	
Interest Earned	<u>145.37</u>	
		<u>163,232.69</u>
Balance Dec. 31, 2013		<u><u>\$ 3,702.60</u></u>

**Analysis of Balance Dec. 31, 2013**

Surrogate Fees	\$ 3,695.49	
Interest	<u>7.11</u>	
		<u><u>\$ 3,702.60</u></u>

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Sheriff's Office  
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis  
 As of December 31, 2013 and 2012

	<u>Dec. 31, 2013</u>	<u>Dec. 31, 2012</u>
<b><u>ASSETS</u></b>		
Cash	\$ 97,956.41	\$ 113,148.94
<b><u>LIABILITIES AND RESERVES</u></b>		
Due to County Treasurer	\$ 80.33	\$ 100.03
Reserve for Attorneys' Deposits	5,959.39	6,166.27
Garnish Payments	10,094.28	12,313.49
Levy Payments		25,100.43
Reserve for Sales and Executions	81,822.41	69,468.72
	<u>\$ 97,956.41</u>	<u>\$ 113,148.94</u>

See Exhibit SL for Cash Reconciliation at December 31, 2013.

**COUNTY OF CUMBERLAND**  
 OTHER OFFICIALS AND INSTITUTIONS  
 Sheriff's Office  
 Statement of Due To County Treasurer  
 For the Year Ended December 31, 2013

Balance Dec. 31, 2012		\$ 100.03
Increased by:		
Collections:		
Fees	\$ 137,270.46	
Sheriff - Modernization Trust Fund	11,522.00	
Interest Earned	1,128.68	
		149,921.14
		150,021.17
Decreased by:		
Payments to County Treasurer:		
Fees	137,270.46	
Sheriff - Modernization Trust Fund	11,522.00	
Interest	1,148.38	
		149,940.84
Balance Dec. 31, 2013		\$ 80.33

**Analysis of Balance Dec. 31, 2013**

Interest - Revenue		\$ 78.90
Interest - Extradition		0.24
Interest - Subpoena		1.19
		\$ 80.33

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Adjuster  
 Statements of Assets and Reserves -- Regulatory Basis  
 As of December 31, 2013 and 2012

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	<u>Dec. 31, 2013</u>	<u>Dec. 31, 2012</u>
<b><u>ASSETS</u></b>		
Accounts Receivable:		
Hospital Patients	\$ 650.74	\$ 650.74
State Institution Patients	7,784.34	7,784.34
	\$ 8,435.08	\$ 8,435.08
<b><u>RESERVES</u></b>		
Reserve for Accounts Receivable	\$ 8,435.08	\$ 8,435.08

**COUNTY OF CUMBERLAND**  
 OTHER OFFICIALS AND INSTITUTIONS  
 Adjuster  
 Statement of Due To County Treasurer  
 For the Year Ended December 31, 2013

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Accrued in 2013

Increased by:

Collections:

Board of Patients in State Institutions

\$ 32,900.01

\$ 32,900.01

Decreased by:

Payments to County Treasurer:

Board of Patients in State Institutions

32,900.01

\$ 32,900.01

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Prosecutor's Confidential Fund  
 Statements of Assets and Reserves -- Regulatory Basis  
 As of December 31, 2013 and 2012

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<u>ASSETS</u>	<u>Dec. 31, 2013</u>	<u>Dec. 31, 2012</u>
Cash	\$ 11,397.10	\$ 12,195.19
 <u>RESERVES</u>  		
Reserve for Prosecutor's Confidential Fund	\$ 11,397.10	\$ 12,195.19

See Exhibit SL for Cash Reconciliation at December 31, 2013.

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Cumberland Manor  
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis  
 As of December 31, 2013 and 2012

<u>ASSETS</u>	<u>Dec. 31, 2013</u>	<u>Dec. 31, 2012</u>
Cash		\$ 5,740.89
Patients' Accounts Receivable	\$ 2,827,669.26	2,827,669.26
Due from Medicare	151,736.16	151,736.16
	<u>\$ 2,979,405.42</u>	<u>\$ 2,985,146.31</u>
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer		\$ 262.12
Reserve for Patient's Accounts Receivable	\$ 2,827,669.26	2,827,669.26
Reserve for Due from Medicare	151,736.16	151,736.16
Reserve for Patient Trust Fund		5,478.77
	<u>\$ 2,979,405.42</u>	<u>\$ 2,985,146.31</u>

See Exhibit SL for Cash Reconciliation at December 31, 2013.

**COUNTY OF CUMBERLAND**  
OTHER OFFICIALS AND INSTITUTIONS  
Cumberland Manor  
Statement of Due To County Treasurer  
For the Year Ended December 31, 2013

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Balance Dec. 31, 2012	
Interest	\$ 262.12
Decreased by:	
Payments to County Treasurer and Trust Fund:	
Interest	<u>\$ 262.12</u>

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
Statement of Cash Reconciliation  
As of December 31, 2013

	<u>Bank</u>	<u>Balance per Certification</u>	<u>Date</u>	<u>Add: Deposit in Transit</u> <u>Amount</u>	<u>Outstanding Checks per Permanent Record</u>		<u>Balance</u>	<u>Reference</u>
County Clerk:								
Revenue Account	(A)	\$ 239,205.48	01/02/14	\$ 249,634.63	\$ 131,319.15		<u>\$ 357,520.96</u>	(SE)
Surrogate:								
Revenue Account	(A)	21,025.44	01/02/14	2,368.85	12,145.92	\$ 11,248.37		
Senior Free Wills	(A)	5,023.45			525.00	4,498.45	<u>\$ 15,746.82</u>	(SF)
Sheriff:								
Revenue Account	(C)	150,536.34			52,581.36	97,954.98		
Extradition Account	(C)	2,886.26			2,886.02	0.24		
Subpeona Account	(C)	2,801.19			2,800.00	1.19	<u>\$ 97,956.41</u>	(SG)
Prosecutors Office:								
Confidential Fund	(B)	11,397.10					<u>\$ 11,397.10</u>	(SI)
Cumberland Manor:								
Revenue Account	(B)	-				-		
Medicare Account	(B)	-				-		
Patient's Trust Account	(B)	-				-	<u>\$ -</u>	(SJ)

(A) Colonial Bank  
(B) Sun National Bank  
(C) Newfield National Bank

**COUNTY OF CUMBERLAND**  
**PART 2**  
**SINGLE AUDIT**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND STATE OF NEW JERSEY CIRCULAR 04-04-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, State of New Jersey, compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement and the New Jersey State Grant Compliance Supplement that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2013. The County's major federal and state programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County'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; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and State of New Jersey Circular 04-04-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, OMB Circular A-133 and State of New Jersey Circular 04-04-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'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's compliance.

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

In our opinion, the County of Cumberland 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 year ended December 31, 2013.

***Report on Internal Control Over Compliance***

Management of 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'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 OMB Circular A-133 and State of New Jersey Circular 04-04-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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and State of New Jersey Circular 04-04-OMB. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

*Bowman & Company LLP*

BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants

*Carol A. McAllister*

Carol A. McAllister  
Certified Public Accountant  
Registered Municipal Accountant

Voorhees, New Jersey  
August 20, 2014

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2013**

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period</u> <u>From</u> <u>To</u>	
<b>Federal and State Grant Fund:</b>							
Direct Federal Funding:							
U.S. Department of Health and Human Services:							
DRCC - Disaster Response Crisis Counselor	93.982	---	G2-791-370	\$ 2,500.00		7-1-12	6-30-13
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A3-787-495&496	45,537.00	\$ 34,607.00	7-1-13	6-30-14
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A2-787-495&496	44,037.00	34,607.00	7-1-12	6-30-13
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A1-787-495&496	33,028.00	25,958.00	7-1-11	6-30-12
Total U.S. Department of Health and Human Services							
U.S. Bureau of Justice:							
Cumberland County Jail Diversion Task Force - Mental Health	16.745	N/A	G0-759-380	247,049.00		10-1-10	9-30-12
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G3-759-371	100,419.00		1-1-13	12-31-13
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G2-759-371	110,010.00		1-1-12	12-31-12
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G1-759-371	103,135.00		1-1-11	12-31-11
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G0-759-371	96,096.00		1-1-10	12-31-10
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G9-759-371	100,531.00		1-1-09	12-31-09
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G8-759-371	102,998.00		1-1-08	12-31-08
Total U.S. Bureau of Justice							
U.S. Department of the Interior:							
American Battlefield Protection - ABPP Planning Grant	15.926	N/A	G3-717-432	49,500.00		7-1-13	06-30-14
U.S. Department of Agriculture:							
USDA Rural Business Enterp-Nabb Ave Ext.	20.205	078-6300-480-xxx	G8-768-601	121,000.00		1-1-08	12-31-08
Total Direct Federal Funding							
U.S. Department of Homeland Security:							
Office of Homeland Security and Preparedness:							
Homeland Security Grant - FY 13	97.067	066-1005-100-006	G3-747-464	100,000.00		1-1-13	12-31-13
Homeland Security Grant - FY 12	97.067	066-1005-100-006	G2-747-464	133,552.32		1-1-12	12-31-12
Homeland Security Grant - FY 11	97.067	066-1005-100-006	G1-747-464	252,745.59		1-1-11	12-31-11
Homeland Security Grant - FY 10	97.067	066-1005-100-006	G0-747-464	417,256.45		1-1-10	12-31-10
Homeland Security Grant - FY 09	97.067	066-1005-100-006	G0-747-664	488,866.90		1-1-09	12-31-09
State Homeland Security Grant	97.067	066-1005-100-006	G5-747-663	510,682.05		1-1-05	12-31-05
Passed Through New Jersey State Police:							
Emergency Management Agency Assist	97.042	066-1200-100-726	G3-747-369	80,000.00		1-1-13	12-31-13
Emergency Management Agency Assist	97.042	066-1200-100-726	G0-747-369	50,000.00		1-1-12	12-31-12
Emergency Management Agency Assist	97.042	066-1200-100-726	G0-747-369	50,000.00		1-1-10	12-31-10
Emergency Management Agency Assist	97.042	066-1200-100-726	G9-747-669	50,000.00		1-1-09	12-31-09
Commodities Distribution Plan	97.042	066-1005-100-027	G0-747-668	67,370.00		1-1-09	12-31-09
Interoperable Emergency Communications	97.055	066-1005-100-027	G1-747-663	36,049.69		1-1-11	12-31-11
Total U.S. Dept. of Homeland Security							
U.S. Department of Health and Human Services:							
Division of Youth and Family Services:							
Childhood Lead Poisoning Prevention	93.197	046-4275-100-156	H3-785-364	208,250.00		1-1-13	12-31-13
Childhood Lead Poisoning Prevention	93.197	046-4275-100-156	H2-785-364	208,250.00		1-1-12	12-31-12
Passed Through State Department of Health:							
Special Child Health Services-							
Case Management Unit - Case Mgmt	93.992	02-241-EIPL-1	H3-785-357	80,691.00		7-1-13	6-30-13
Case Management Unit - Case Mgmt	93.992	02-241-EIPL-1	H2-785-357	80,691.00		7-1-12	6-30-13
Division of Family Development:							
SSBG - Sandy Homeowner - Rental Assistance Program (SHRAP)	93.667	N/A	A3-787-611	756,200.00		10-1-13	09-30-15
Passed Through New Jersey Department of Health and Senior Services:							
Special Services for the Aging -- Area Plan Title III B	93.044	046-4275-100-xxx	A3-787-300	403,948.00		1-1-13	12-31-13
Special Services for the Aging -- Area Plan Title III B	93.044	046-4275-100-xxx	A2-787-300	406,277.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plan Title III C	93.045	046-4275-100-xxx	A3-787-300	832,164.00		1-1-13	12-31-13
Special Services for the Aging -- Area Plan Title III C	93.045	046-4275-100-xxx	A2-787-300	825,169.00		1-1-12	12-31-12
Sub-total U.S. Department of Health and Human Services - Aging Cluster							
Special Services for the Aging -- Area Plan Title III D	93.043	046-4275-100-xxx	A3-787-300	21,314.00		1-1-13	12-31-13
Special Services for the Aging -- Area Plan Title III D	93.043	046-4275-100-xxx	A2-787-300	22,332.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plan Title III E	93.052	046-4275-100-xxx	A3-787-300	120,942.00		1-1-13	12-31-13
Special Services for the Aging -- Area Plan Title III E	93.052	046-4275-100-xxx	A2-787-300	97,265.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plan Title IV and Title III - Disaster Assistance	93.048	046-4275-100-xxx	A3-787-300	1,682.00		1-1-13	12-31-13
Special Services for the Aging -- Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A3-787-300	171,716.60		1-1-13	12-31-13
Special Services for the Aging -- Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A2-787-300	570,947.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plan - Outreach Medicaid	93.778	046-4275-100-xxx	A3-787-300	8,425.00		1-1-13	12-31-13
Special Services for the Aging -- Area Plan - Outreach Medicaid	93.778	046-4275-100-xxx	A2-787-300	8,414.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plan - State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A3-787-300	24,000.00		1-1-13	12-31-13
Special Services for the Aging -- Area Plan - State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A2-787-300	24,000.00		1-1-12	12-31-12
Preparedness Grant	93.069	046-4230-100-360	H3-785-630	290,655.00		1-1-13	12-31-13
Preparedness Grant	93.069	046-4230-100-360	H2-785-630	313,826.00		1-1-12	12-31-12
Preparedness Grant	93.069	046-4230-100-360	H1-785-630	308,405.00		1-1-11	12-31-11
Total U.S. Department of Health and Human Services							

Balance Dec. 31, 2012	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2013 Encumbrances	Balance Dec. 31, 2013	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 2,500.00				\$ 2,500.00				\$ 2,500.00
27,150.54	\$ 80,144.00	2,3	\$ (2,187.34)	51,347.78	\$ 3,106.08	\$ 25,690.14	\$ 12,062.00	54,453.86
4,456.70		2	(4,456.70)	24,963.20			33,804.00	74,401.16
34,107.24	80,144.00		(6,644.04)	78,810.98	3,106.08	25,690.14	45,866.00	54,529.30
4,366.66		2,3	95,389.85	99,756.51			101,556.51	247,049.00
	100,419.00					100,419.00	100,419.00	
110,010.00						110,010.00		
103,135.00						103,135.00		
96,096.00						96,096.00		
42,678.50						42,678.50		57,852.50
2,013.47		3	1,560.88			3,574.35		99,423.65
358,299.63	100,419.00		96,950.73	99,756.51		455,912.85	201,975.51	404,325.15
	49,500.00					49,500.00		
121,000.00								121,000.00
1,051,256.83	410,063.00		204,852.60	659,838.24	239,154.35	767,179.84	715,833.85	2,708,338.71
	100,000.00					100,000.00		
73,552.33		3	50,000.00	62,035.98	38,000.00	23,516.35	66,599.06	110,035.97
225,853.39		3	13,970.20	158,577.04	77,048.27	4,198.28	130,895.04	248,547.31
118,749.27		2,3	48,465.09	167,214.36			190,498.24	416,564.22
19,206.95		2	(2,623.68)	16,583.27				486,242.92
21,859.72						21,859.72		488,822.33
	80,000.00			65,000.00		15,000.00	80,000.00	65,000.00
10,000.00						10,000.00		40,000.00
7,426.35		3	1,155.00	8,257.41		323.94		49,676.06
23.39		2,3	3,579.30	3,602.69				49,999.30
57,645.87						57,645.87		9,724.13
3,532.69						3,532.69		32,517.00
537,849.96	180,000.00		114,545.91	481,270.75	115,048.27	236,076.85	467,992.34	1,997,129.24
130,374.40	208,250.00	3	3,000.00	91,119.84 131,568.40	2,689.00	114,441.16 1,806.00	60,030.00 208,026.00	93,808.84 206,444.00
51,050.36	80,691.00 16,769.00			38,386.18 67,819.36	20.00	42,284.82	18,978.00 79,711.00	38,406.18 80,691.00
	756,200.00			151,243.97	598,956.03	6,000.00	189,050.00	750,200.00
17,401.83	403,948.00	1	6,000.00	354,585.96	18,822.21	36,539.83	1,049,616.28	367,408.17
		2,3	(5,680.60)	11,721.23				406,277.00
84,509.68	832,164.00	1	(6,000.00)	739,340.82	28,600.78	58,222.40		773,941.60
		2,3	(16,950.23)	67,559.45				825,169.00
101,911.51	1,236,112.00		(22,630.83)	1,173,207.46	47,422.99	94,762.23	1,049,616.28	2,372,795.77
	21,314.00			6,314.00	15,000.00			21,314.00
		3	6,655.00	6,655.00				22,332.00
	120,942.00			66,011.00	54,931.00			120,942.00
		2,3	15,250.00	15,250.00				97,265.00
	1,682.00					1,682.00	1,682.00	
	171,716.60			111,040.72	55,395.97	5,279.91		166,436.69
31,728.81		2,3	20,073.12	51,801.93				570,947.00
	8,425.00			7,981.99		443.01		7,981.99
1,098.73				1,098.73				8,414.00
	24,000.00			17,711.63	30.00	6,258.37		17,741.63
9,617.11				9,617.11				24,000.00
	290,655.00			140,478.90	4,615.00	145,561.10		145,093.90
233,881.91		3	12,335.36	243,507.48	2,647.00	62.79	313,764.00	313,763.21
1,140.78						1,140.78		307,264.22
560,803.61	2,936,756.60		34,682.65	2,330,813.70	781,706.99	419,722.17	1,920,857.28	5,365,841.43

(Continued)

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2013**

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period</u> <u>From</u> <u>To</u>	
<b>Federal and State Grant Fund (Cont'd):</b>							
U.S. Department of Labor:							
Passed Through State Department of Employment Services:							
Workforce Investment Act (WIA)							
WIA Adult Program	17.258	ET-09-PY*10	J3-798-420	\$ 1,023,111.00		7-1-13	6-30-14
WIA Youth Activities	17.259	ET-09-PY*10	J3-798-420	1,000,670.00		7-1-13	6-30-14
WIA Dislocated Workers	17.278	ET-09-PY*10	J3-798-420	877,451.00		7-1-13	6-30-14
Workforce Investment Act (WIA)							
WIA Adult Program	17.258	ET-11-PY*12	J2-798-420	1,067,692.00		7-1-12	6-30-13
WIA Youth Activities	17.259	ET-11-PY*12	J2-798-420	1,017,610.00		7-1-12	6-30-13
WIA Dislocated Workers	17.278	ET-11-PY*12	J2-798-420	790,661.00		7-1-12	6-30-13
Workforce Investment Act (WIA)							
WIA Adult Program	17.258	ET-10-PY*11	J1-798-420	1,032,128.00		7-1-11	6-30-12
WIA Youth Activities	17.259	ET-10-PY*11	J1-798-420	1,094,032.00		7-1-11	6-30-12
WIA Dislocated Workers	17.278	ET-10-PY*11	J1-798-420	736,255.00		7-1-11	6-30-12
Sub Total Workforce Investment Act Cluster							
Work First New Jersey							
TANF	93.558	ET-12-PY*13	J3-798-420-100	2,198,663.00		7-1-13	6-30-14
TANF	93.558	ET-11-PY*12	J2-798-420-100	2,029,151.00		7-1-12	6-30-13
TANF	93.558	ET-10-PY*11	J1-798-420-100	1,679,033.00		7-1-11	6-30-12
TANF	93.558	ET-09-PY*10	J0-798-420-100	1,991,167.00		7-1-10	6-30-11
Hurricane Sandy Disaster National Emergency Grant	17.284	N/A	J2-798-550-000	51,828.00		10-29-12	04-29-13
TANF - ARRA	93.714	ET-09-PY*10	J0-798-420	307,700.00		7-1-10	6-30-11
State Energy Sector Partnership - ARRA	17.275	18-4545-100-016	J1-798-400	560,000.00		1-1-12	3-28-13
Disability Employment Initiative	17.207	00-4545-100-026	J1-798-421	240,750.00		7-1-11	6-30-12
Total U.S. Department of Labor							
U.S. Bureau of Justice:							
Passed Through the State Department of Law and Public Safety:							
Division of Criminal Justice:							
Victims of Crime Act (VOCA)	16.575	066-1020-100-142	G3-757-371	227,535.00		10-1-12	09-30-13
Victims of Crime Act (VOCA)	16.575	066-1020-100-142	G4-757-371	208,214.00		10-1-13	09-30-14
Sexual Assault Nurse Examiner	16.575	066-1020-100-142	G1-757-370	79,963.00		1-1-11	12-31-11
Victim Witness Advocacy Fund	16.575	N/A	G3-757-375	24,954.00		1-1-13	12-31-13
Stop Violence Against Women	16.588	066-1020-100-246	G3-757-376	31,311.00		1-1-13	12-31-13
Edward Byrne Memorial Justice Assistance Grant							
Justice Assistance Grant (JAG) - Multi-Jurisdictional							
Narcotics Grant	16.738	066-1020-100-364	G3-757-372	150,595.00		1-1-13	12-31-13
Justice Assistance Grant (JAG) - Local Law							
Enforcement Block Grant/Megan's Law	16.738	066-1020-100-364	G3-757-373	11,470.00		1-1-13	12-31-13
Justice Assistance Grant (JAG) - Local Law							
Enforcement Block Grant/Megan's Law	16.738	066-1020-100-364	G2-757-373	25,729.00		1-1-12	12-31-12
Justice Assistance Grant (JAG) - Community							
Justice Program	16.738	066-1020-100-364	G3-757-377	61,500.00		1-1-13	12-31-13
Justice Assistance Grant (JAG) - Community							
Justice Program	16.738	066-1020-100-364	G2-757-377	75,000.00		1-1-12	12-31-12
Federal Bullet Vest Grant	16.607	N/A	G2-757-382	5,963.40		1-1-12	12-31-12
Federal Bullet Vest Grant	16.607	N/A	G1-757-382	11,929.42		1-1-11	12-31-11
Federal Bullet Vest Grant	16.607	N/A	G7-757-382	11,564.76		1-1-07	12-31-07
RSAT SA4-05 Resid. Substance Abuse Treatment	16.593	066-1020-100-260	G2-789/755-363	130,912.00		1-1-12	12-31-12
Juvenile Accountability Block Grant - JABG	16.523	066-1500-100-121	G3-791-378	10,616.00		1-1-13	12-31-13
Juvenile Accountability Block Grant - JABG	16.523	066-1500-100-121	G2-791-378	17,862.00		1-1-12	12-31-12
Comprehensive Jail - Based Reentry Strategies	16.803	N/A	G1-759-360	125,000.00		10-1-10	9-30-12
Passed Through the City of Vineland							
Edward Byrne Memorial Justice Assistance Grant	16.738	066-1020-100-157	G3-757-374	6,516.00		1-1-13	12-31-13
Edward Byrne Memorial Justice Assistance Grant	16.738	066-1020-100-157	G2-757-374	7,341.00		1-1-12	12-31-12
Edward Byrne Memorial Justice Assistance Grant	16.738	066-1020-100-157	G1-757-374	9,888.00		1-1-11	12-31-11
Edward Byrne Memorial Justice Assistance Grant	16.738	066-1020-100-157	G0-757-374	15,519.00		1-1-09	12-31-09
Division of Highway Traffic Safety:							
State and Community Highway Safety Program	20.600	N/A	G2-755-449	21,595.00		1-1-12	12-31-12
State and Community Highway Safety Program	20.600	N/A	G1-755-449	23,500.00		1-1-11	12-31-11
Traffic Safety Community Education	20.600	N/A	G0-755-363	5,000.00		1-1-13	12-31-13
Traffic Safety Community Education	20.600	N/A	G2-755-363	48,300.00		1-1-12	12-31-12
Traffic Safety Community Education	20.600	N/A	G1-755-363	34,256.00		1-1-11	12-31-11
Child Passenger Safety Program	20.600	N/A	G2-755-364	4,000.00		1-1-12	12-31-12
Child Passenger Safety Program	20.600	N/A	G1-755-364	8,000.00		1-1-11	12-31-11
Total U.S. Bureau of Justice							
U.S. Department of Transportation:							
Passed Through N.J. Department of Transportation:							
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A3-787-433-437	1,005,000.00	\$ 383,249.00	1-1-13	12-31-13
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A2-787-433-437	1,005,000.00	383,249.00	1-1-12	12-31-12
Public Transportation for							
Nonurbanized Areas-Section 5311	20.509	NJ-18-X009	A3-787-440-442	434,940.00		7-1-12	06-30-13
Public Transportation for							
Nonurbanized Areas-Section 5311	20.509	NJ-18-X009	A2-787-440-442	386,278.00		7-1-13	06-30-14
Job Access & Reverse Commute (JARC) Program	20.516	N/A	J3-798-424	180,000.00		1-1-13	12-31-13
Job Access & Reverse Commute (JARC) Program	20.516	N/A	J3-798-422	100,000.00		1-1-13	12-31-13
Job Access & Reverse Commute (JARC) Program	20.516	N/A	J2-798-422	140,000.00		1-1-12	12-31-12
Passed Through State Aid Highway Projects:							
Capital Transportation Program - 2012	20.205	078-6300-480-xxx	G2-768-643	3,154,000.00		---	---
Capital Transportation Program - 2011	20.205	078-6300-480-xxx	G1-768-643	3,154,000.00		---	---
Capital Transportation Program - 2010	20.205	078-6300-480-xxx	G0-768-642	1,000,000.00		---	---
Capital Transportation Program - 2009	20.205	078-6300-480-xxx	G0-768-642	4,366,000.00		---	---
Capital Transportation Program - 2009	20.205	078-6300-480-xxx	G9-768-642	3,154,000.00		---	---
Capital Transportation Program - 2007	20.205	078-6300-480-xxx	G7-768-642	3,177,000.00		---	---
Capital Transportation Program - 2003	20.205	078-6300-480-xxx	G3-768-642	2,626,000.00		---	---
Capital Transportation Program - 2001	20.205	078-6300-480-xxx	G1-768-642	6,094,031.19		---	---
Capital Transportation Program - prior years	20.205	078-6300-480-xxx	G8-768-642	300,000.00		---	---
FY 2011 Local Aid Infrastructure	20.205	078-6300-480-xxx	G1-768-642	100,000.00		---	---
Local Bridge, Future Needs	20.205	078-6300-480-xxx	G3-768-644	1,000,000.00		---	---
Local Bridge, Future Needs	20.205	078-6300-480-xxx	G1-768-644	1,000,000.00		---	---

Balance Dec. 31, 2012	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2013 Encumbrances	Balance Dec. 31, 2013	(Memo Only)	
							Cash Received	Accumulated Expenditures
	\$ 1,023,111.00			\$ 112,935.08	\$ 59,230.12	\$ 850,945.80	\$ 1,331,652.32	\$ 172,165.20
	1,000,670.00			99,455.75	350,231.52	550,982.73		449,687.27
	877,451.00			135,123.54	46,318.40	696,009.06		181,441.94
\$ 718,418.28		3	\$ 54,706.56	721,833.72	10,611.96	40,679.16	2,122,487.23	1,027,012.84
378,080.24		3	457,163.14	701,186.96	113,587.13	20,469.29		997,140.71
513,674.29		3	28,153.49	520,315.80	10,682.50	10,829.48		779,831.52
		3	17,702.74	127,511.00			220,510.45	1,032,128.00
109,808.26		3	536.03	172,088.86				1,094,032.00
171,552.83		3	53,573.98	165,077.00				736,255.00
111,503.02								
2,003,036.92	2,901,232.00		611,835.94	2,755,527.71	590,661.63	2,169,915.52	3,674,650.00	6,469,694.48
	2,198,663.00			660,363.56	99,080.62	1,439,218.82		759,444.18
1,267,713.13		2,3	36,969.79	1,251,054.55		53,628.37	1,386,139.00	1,956,563.63
128,508.70		2,3	6,758.93	135,267.63			86,766.00	1,648,841.00
20,699.00		2	(20,699.00)					1,970,468.00
	51,828.00			37,965.07		13,862.93	37,965.00	
1,331.08						1,331.08		306,368.92
299,205.78	90,000.00	3	64,803.80	454,009.58			507,341.85	560,000.00
136,672.69		3	25.10	120,752.74		15,945.05	131,447.17	224,804.95
3,857,167.30	5,241,723.00		699,694.56	5,414,940.84	689,742.25	3,693,901.77	5,824,309.02	13,896,185.16
	227,535.00			227,535.00			181,213.77	227,535.00
	208,214.00			24,290.60		183,923.40		24,290.60
79,963.00				79,963.00			71,985.14	79,963.00
	24,954.00			2,719.83	15,495.00	6,739.17		18,214.83
	31,311.00			31,311.00			23,483.00	31,311.00
	150,595.00			150,595.00			150,595.00	150,595.00
	11,470.00					11,470.00	2,867.50	
11,721.00				11,721.00			11,721.00	25,729.00
	61,500.00					61,500.00		
		2,3	69,274.16	69,274.16			75,000.00	74,999.60
3,950.30		3	2,013.10	1,831.54		4,131.86	3,950.30	1,831.54
1,821.15		3	10,108.27	10,108.27		1,821.15		10,108.27
2,328.83				1,765.50	409.47	153.86		11,410.90
61,629.00				61,629.00				130,912.00
	10,616.00			10,616.00			7,357.74	10,616.00
		3	4,403.00	4,403.00			16,076.00	17,862.00
5,807.94		3	10,184.88	15,992.82			67,013.53	125,000.00
	6,516.00				6,516.00			6,516.00
7,341.00				7,341.00			7,341.00	7341.00
588.00				316.43		271.57	316.43	9,616.43
2,550.57				2,550.57			2,550.57	13,521.00
21,595.00						21,595.00		
13,292.11						13,292.11		10,207.89
	20,000.00			155.00		19,845.00	18,049.16	(15,305.68)
26,287.00						26,287.00	44,546.84	22,013.00
31,455.00						31,455.00		2,801.00
4,000.00						4,000.00		
5,878.46						5,878.46		2,121.54
280,208.36	752,711.00		95,983.41	714,118.72	22,420.47	392,363.58	684,066.98	999,210.92
	1,388,249.00			1,213,972.50	4,687.60	169,588.90		1,218,660.10
173,405.55		2,3	(8,167.23)	165,238.32		0.00	957,000.00	1,357,931.52
	434,940.00			92,725.73		342,214.27	26,875.31	92,725.73
295,710.44		2	(6,185.91)	289,524.53			380,092.09	380,092.09
	180,000.00			74,437.76	1,548.91	104,013.33	131,122.10	75,986.67
	100,000.00			100,000.00				
111,494.99				111,494.99			155,258.54	140,000.00
3,154,000.00				627,921.35	1,457,042.63	1,069,036.02	633,601.44	2,084,963.98
3,046,019.00		3	48,778.29	426,532.80	2,668,264.49		3,063,055.18	3,154,000.00
11,215.79						11,215.79		988,784.21
1,117,615.02		3	336,938.07	774,594.91	679,958.18			4,366,000.00
221,988.41		3	305,664.28	421,169.86	106,482.83			3,154,000.00
		3	102,591.69	102,591.69				3,177,000.00
		3	600.00	600.00				2,626,000.00
53,365.19		3	7,867.58	7,867.58		53,365.19		6,040,666.00
43,281.51						43,281.51		256,718.49
100,000.00						100,000.00		
	1,000,000.00			35,975.40	296,084.60	667,940.00	346,545.00	332,060.00
300,000.00				299,998.00	2.00		400,000.00	1,000,000.00

(Continued)

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2013**

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period</u> <u>From</u> <u>To</u>	
<b>Federal and State Grant Fund (Cont'd):</b>							
U.S. Department of Transportation (Cont'd):							
Passed Through Construction of State Highway Facilities:							
Federal Highway Admin - Mill & Overlay Program	20.205	078-6300-480-xxx	G2-768-4XX	\$ 2,375,000.00		1-1-12	12-31-12
Federal Highway Admin - Market Lane WCS Restoration	20.205	078-6300-480-xxx	G1-768-4XX	5,000.00		1-1-11	12-31-11
Federal Highway Admin - Chestnut Ave & Brewster	20.205	078-6300-480-xxx	G1-768-4XX	350,000.00		1-1-11	12-31-11
Federal Highway Admin - Oak Road & West Ave	20.205	078-6300-480-xxx	G1-768-4XX	160,000.00		1-1-11	12-31-11
Federal Highway Admin - Centerton Road	20.205	078-6300-480-xxx	G1-768-4XX	1,762,178.00		1-1-11	12-31-11
Federal Highway Admin - Main Road, Chestnut to Maple	20.205	078-6300-480-xxx	G1-768-4XX	929,035.00		1-1-11	12-31-11
Federal Highway Admin - Main Street	20.205	078-6300-480-xxx	G1-768-4XX	2,075,025.00		1-1-11	12-31-11
Federal Highway Admin - Wheat Road and East Ave	20.205	078-6300-480-xxx	G1-768-4XX	175,000.00		1-1-11	12-31-11
Federal Highway Admin - Buckshutem Rd/Mauricetown	20.205	078-6300-480-xxx	G1-768-4XX	2,551,020.00		1-1-11	12-31-11
Federal Highway Admin - Silver Run Road	20.205	078-6300-480-xxx	G1-768-4XX	793,787.00		1-1-11	12-31-11
Federal Highway Admin - Sherman Ave at the Boulevard	20.205	078-6300-480-xxx	G0-768-4XX	4,713,494.00		1-1-10	12-31-10
Federal Highway Admin - Resurf. CR 522,555,607,621,622,678 - ARRA	20.205	078-6300-480-xxx	G9-768-4XX	2,350,000.00		1-1-09	12-31-09
Federal Highway Admin - Resurface CR 635	20.205	078-6300-480-xxx	G9-768-4XX	474,160.00		1-1-09	12-31-09
Federal Highway Admin - Resurface CR 698	20.205	078-6300-480-xxx	G9-768-4XX	809,160.00		1-1-09	12-31-09
Federal Highway Admin - Resurface CR 606	20.205	078-6300-480-xxx	G9-768-4XX	815,000.00		1-1-09	12-31-09
Federal Highway Admin - Irving Ave.	20.205	078-6300-480-xxx	G8-768-431	925,000.00		1-1-08	12-31-08
Federal Highway Admin - Intersection Main & Burns	20.205	078-6300-480-xxx	G8-768-432	500,000.00		1-1-08	12-31-08
Federal Highway Admin - Resurf. Main Rd	20.205	078-6300-480-xxx	G8-768-433	580,000.00		1-1-08	12-31-08
Federal Highway Admin - Mays Landing Road	20.205	078-6300-480-xxx	G8-768-434	1,540,000.00		1-1-08	12-31-08
Federal Highway Admin - Old Deerfield Pike	20.205	078-6300-480-xxx	G8-768-435	800,000.00		1-1-08	12-31-08
Federal Highway Admin - Garden Road	20.205	078-6300-480-xxx	G8-768-436	415,000.00		1-1-08	12-31-08
Federal Highway Admin - Main Road and Grant Ave	20.205	078-6300-480-xxx	G8-768-437	400,000.00		1-1-08	12-31-08
ISTEA - Buckshutem Rd CR 670 Resurf	20.205	078-6300-480-xxx	G5-768-434	60,080.00		1-1-05	12-31-05
Passed Through the South Jersey Transportation Authority:							
Subregional Planning Grant	20.515	N/A	G3-717-431	90,500.00	\$ 18,100.00	1-1-13	12-31-13
Subregional Planning Grant	20.515	N/A	G1-717-431	72,400.00	18,100.00	1-1-11	12-31-11
Mobility Management Project	---	---	J1-798-601	25,000.00		7-1-11	3-31-13
Total U.S. Dept. of Transportation							
Department of Community Affairs:							
Passed Through State Department of Human Services:							
Small Cities Block Grant (CDBG) - Irene Storm	14.228	---	G2-705-636	157,500.00		1-1-12	12-31-12
Small Cities Block Grant (CDBG) - Cumberland Manor Improvements	14.228	---	G0-792-601	500,000.00		1-1-10	12-31-12
Small Cities Block Grant (CDBG) - Well	14.228	---	G8-792-499	315,000.00		1-1-09	12-31-12
Small Cities Emergency Housing Repairs	14.228	---	G1-791-622	150,438.11		1-1-01	12-31-12
Total Department of Community Affairs							
Environmental Protection Agency:							
Wastewater Management Plan - ARRA	66.454	N/A	G0-717-639	109,091.00		1-1-10	12-31-10
Federal Emergency Management Agency:							
Passed Through the United Way -							
FEMA - Emergency Food and Shelter Program	97.024	N/A	A3-787-501	2,027.00		1-1-13	12-31-13
FEMA - Emergency Food and Shelter Program	97.024	N/A	A2-787-501	1,862.00		1-1-12	12-31-12
FEMA - Reimbursement Wing Wall Repairs - Downe Township	97.024	N/A	A7-787-501	49,356.11		1-1-07	12-31-07
Total Federal Emergency Management Agency							
Total Federal and State Grant Fund							
Total Federal Assistance							

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.

## Key:

- (1) Transfers
- (2) Cancellations
- (3) Prior Year Encumbrance

Balance Dec. 31, 2012	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2013 Encumbrances	Balance Dec. 31, 2013	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 2,375,000.00				\$ 1,657,423.08	\$ 483,063.99	\$ 234,512.93	\$ 884,784.97	\$ 2,140,487.07
5,000.00				5,000.00				5,000.00
10,626.65	\$ 102,892.00	3	\$ 242,811.99	162,163.02	80,648.97	113,518.65	89,905.22	236,481.35
18,591.90	39,557.00	3	19,737.39	17,021.86		60,864.43	138,692.57	99,135.57
152,812.33		3	135,113.80		135,113.80	152,812.33	1,192,365.90	1,609,365.67
116,487.96	49,965.00	3	140,887.93	51,431.63		139,420.49	116,488.77	812,546.23
213,189.36		3	264,221.88	171,378.01		210,000.89	1,437,852.39	1,865,024.11
55,965.00	39,557.00	3	20,951.11	19,650.67		96,822.44	117,734.56	78,177.56
81,673.59		3	528,763.66	417,070.29		81,673.59	1,746,524.48	2,469,346.41
43,787.00		3	77,821.63	21,109.98		33,855.85	604,960.54	727,144.20
1,111,646.99		3	527,368.00	426,512.54	134,732.96	1,077,769.49	622,234.25	3,635,724.51
		3	104,777.99	71,621.23		33,156.76	307,332.59	2,316,843.24
108,785.47						108,785.47		365,374.53
228,418.31						228,418.31		580,741.69
17,249.97		3	64,203.74	39,853.24		41,600.47	132,100.41	773,399.53
379,884.15						379,884.15		545,115.85
210,043.25						210,043.25		289,956.75
213,795.30						213,795.30		366,204.70
772,185.15						772,185.15		767,814.85
306,579.97						306,579.97		493,420.03
213,547.50						213,547.50		201,452.50
118,439.75						118,439.75	47,393.22	281,560.25
10,411.81						10,411.81	171,712.44	49,668.19
	90,500.00			43,788.13		46,711.87	37,100.12	55,790.48
2,500.00						2,500.00		88,000.00
19,705.25		3	50.00	9,358.26		10,396.99	9,358.26	14,603.01
<b>15,414,422.56</b>	<b>3,425,660.00</b>		<b>2,914,795.89</b>	<b>7,858,027.36</b>	<b>6,428,633.01</b>	<b>7,468,218.08</b>	<b>14,197,594.78</b>	<b>51,313,967.07</b>
148,500.00		3	9,000.00		9,000.00	148,500.00		9,000.00
297.75		23	(297.75)					499,199.75
1,612.18		3	230.00			1,842.18		313,157.82
105,047.38	12,977.50				52,500.00	65,524.88	12,977.50	84,913.23
<b>255,457.31</b>	<b>12,977.50</b>		<b>8,932.25</b>	<b>-</b>	<b>61,500.00</b>	<b>215,867.06</b>	<b>12,977.50</b>	<b>906,270.80</b>
		3	5,000.00			5,000.00		109,091.00
	2,027.00			2,027.00				2,027.00
2.00	71.00	2	(73.00)				1,933.00	1,789.00
49,356.11						49,356.11		
<b>49,358.11</b>	<b>2,098.00</b>		<b>(73.00)</b>	<b>2,027.00</b>		<b>49,356.11</b>	<b>1,933.00</b>	<b>3,816.00</b>
<b>21,468,674.08</b>	<b>12,781,989.10</b>		<b>3,963,868.36</b>	<b>16,979,765.86</b>	<b>8,223,157.07</b>	<b>13,011,608.61</b>	<b>23,357,572.41</b>	<b>75,302,721.09</b>
<b>\$ 21,468,674.08</b>	<b>\$ 12,781,989.10</b>		<b>\$ 3,963,868.36</b>	<b>\$ 16,979,765.86</b>	<b>\$ 8,223,157.07</b>	<b>\$ 13,011,608.61</b>	<b>\$ 23,357,572.41</b>	<b>\$ 75,302,721.09</b>

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2013**

State Grantor/ Program Title	State GMIS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period	
						From	To
<b>Federal and State Grant Fund:</b>							
<b>Department of Health and Senior Services:</b>							
Right to Know	4230-100-046-4742-105-J002-6110	92-2228-RTK-00	H4-785-601	\$ 9,848.00		1-1-13	12-31-13
Right to Know	4230-100-046-4742-105-J002-6110	92-2228-RTK-00	H3-785-601	9,848.00		1-1-12	12-31-12
Special Health Projects - Tanning Reg/Inspections	---	---	H1-785-623	4,000.00		1-1-11	12-31-11
Health Communities Grant	---	---	H1-785-632	24,454.00		1-1-11	12-31-11
Chronic Disease Self Management	---	---	H3-785-633	11,500.00		1-1-13	12-31-13
Medical Reserve Contract - Salem	---	---	H3-785-900	4,000.00		1-1-13	12-31-13
Medical Reserve Contract - Salem	---	---	H2-785-900	5,000.00		1-1-13	12-31-13
Medical Reserve Contract - Salem	---	---	H1-785-900	7,714.73		1-1-11	12-31-11
Differential Response Pilot Program	---	---	G3-791-633	300,000.00		10-1-13	06-30-14
Differential Response Pilot Program	---	---	G2-791-633	300,000.00		10-1-12	06-30-13
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	07-582-ADA-00	G3-789-602	767,713.00		1-1-13	12-31-13
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	07-582-ADA-00	G2-789-602	742,797.00	\$ 54,340.00	1-1-12	12-31-12
Total Department of Health and Senior Services							
New Jersey Governor's Council on							
<b>Alcoholism and Drug Abuse Program:</b>							
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010	---	G3-789-696	359,846.00		1-1-13	12-31-13
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010	---	G2-789-696	239,897.00		1-1-12	12-31-12
Total New Jersey Governor's Council on Alcoholism and Drug Abuse							
<b>Department of Human Services:</b>							
Commission for the Blind and Visually Impaired:							
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F165	A3-787-613	22,035.00		1-1-13	12-31-13
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F165	A2-787-613	22,035.00		1-1-12	12-31-12
Division of Mental Health and Hospitals:							
Augment Mental Health	7700-100-054-5820-029-LLLL-6130	---	G9-791-611	12,000.00		1-1-09	12-31-09
Department of Disability Services							
Personal Assistance Program	054-7545-100-005	---	A3-787-347	30,095.00		1-1-13	12-31-13
Personal Assistance Program	054-7545-100-005	---	A2-787-347	300,950.00	3,544.71	1-1-12	12-31-12
Division of Youth and Family Services							
Social Services Block Grant-Title XX-Enrichment Center	016-1610-100-xxx	AXF-26S	A3-787-348	83,737.00		1-1-13	12-31-13
Social Services Block Grant-Title XX-Enrichment Center	016-1610-100-xxx	AXF-26S	A2-787-348	79,245.00		1-1-12	12-31-12
Social Services Block Grant-Title XX-Enrichment Center	016-1610-100-xxx	AXF-26S	A1-787-348	81,491.00		1-1-11	12-31-11
Social Services Block Grant-Title XX(HSAC/CIAC)	016-1610-100-xxx	ANF-F9S	G3-791-353	102,784.00		1-1-13	12-31-13
Social Services Block Grant-Title XX(HSAC/CIAC)	016-1610-100-xxx	ANF-F9S	G2-791-353	102,784.00		1-1-12	12-31-12
Social Services Block Grant-Title XX(HSAC/CIAC)	016-1610-100-xxx	ANF-F9S	G0-791-353	102,784.00		1-1-10	12-31-10
Social Services Block Grant-Title XX (Alcohol)	016-1610-100-xxx	AOF-K9S	G3-789-355	88,555.00		1-1-13	12-31-13
Social Services Block Grant-Title XX (Alcohol)	016-1610-100-xxx	AOF-K9S	G2-789-355	88,555.00		1-1-12	12-31-12
Division of Family Development							
Social Services for the Homeless	054-7550-100-072	H4FZ1S	A3-787-612	342,517.00		1-1-13	12-31-13
Social Services for the Homeless	054-7550-100-072	H4FZ1S	A2-787-612	312,436.00		1-1-12	12-31-12
Total Department of Human Services							
<b>Department of Environmental Protection and Energy:</b>							
State Aid--County							
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H3-785-631	81,810.00		1-1-13	12-31-13
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H2-785-631	142,055.50		1-1-12	12-31-12
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H1-785-631	136,013.00		1-1-11	12-31-11
Green Acres - Acquisition of Trails & Open Space	4800-582-042-4800-002-V22G-6010	---	G3-717-695	465,000.00		1-1-13	12-31-13
Total Department of Environmental Protection and Energy							
<b>Department of State</b>							
New Jersey Department of Community Affairs							
Division of Elections							
2013 Special Election Reimbursement	2525-100-074-2525-007-S030-6010	---	G3-711-601	637,528.00		1-1-13	12-31-13
Division of Local Government Services							
NJ Historical Commission 2013	12-100-074-2540-105-6110	---	G3-717-625	14,500.00		7-1-13	6-30-14
Clean Communities Grant	---	---	G3-770-632	164,570.09		1-1-03	12-31-03
State Council on the Arts							
NJ Council on the Arts	---	---	G3-717-491	109,590.00		7-1-13	6-30-13
NJ Council on the Arts	---	---	G2-717-491	109,590.00		7-1-11	6-30-12
Cultural and Heritage Commission - Promotion of the Arts	074-2530-100-031	---	G0-717-491	101,472.00		7-1-09	6-30-10
Southern Shore Regional Dest Mkt	---	---	G3-717-694	16,500.00		1-1-13	12-31-13
Southern Shore Regional Dest Mkt	---	---	G2-717-694	15,000.00		1-1-12	12-31-12
New Jersey Council for the Humanities							
West Jersey Time Traveler	---	---	G1-717-693	12,500.00		1-1-11	12-31-11
Total Department of State							

Balance Dec. 31, 2012	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2013 Encumbrances	Balance Dec. 31, 2013	Memo Only	
							Cash Received	Accumulated Expenditures
	\$ 9,848.00			\$ 2,462.00		\$ 7,386.00	\$ 2,462.00	\$ 2,462.00
	9,848.00			9,848.00			9,848.00	9,848.00
\$ 3,400.00						3,400.00		600.00
6,277.74		2,3	\$ (4,829.54)	649.03		799.17		18,654.83
	11,500.00			8,500.00		3,000.00	8,500.00	8,500.00
	4,000.00			630.01	\$ 30.00	3,339.99	4,000.00	660.01
3,098.02				3,098.02				5,000.00
		3	198.00	198.00				7,714.73
	300,000.00			63,171.00	236,829.00		175,000.00	300,000.00
		3	279,100.00	269,622.13		9,477.87	125,000.00	290,522.13
	767,713.00			687,503.34	25,024.95	55,184.71	577,957.00	712,528.29
121,621.10		3	28,571.89	150,192.99			460,817.00	797,137.00
134,396.86	1,102,909.00		303,040.35	1,195,874.52	261,883.95	82,587.74	1,363,584.00	2,153,626.99
	359,846.00			159,613.22	166,031.73	34,201.05	93,965.64	325,644.95
338.80		3	75,039.41	75,378.21			148,164.36	239,857.01
338.80	359,846.00		75,039.41	234,991.43	166,031.73	34,201.05	242,130.00	804,898.71
	22,035.00			22,035.00		0.00	18,823.00	22,035.00
250.20				250.20			6,220.00	22,035.00
124.52		2	(124.52)					11,875.48
	30,095.00			26,536.85		3,558.15	30,095.00	26,536.85
5,509.93				5,509.93			22,571.40	304,494.71
	83,737.00	2	(2,246.00)	66,462.05	1,576.23	13,452.72	79,245.00	68,038.28
10,217.97		3	367.46	10,585.43			4.00	79,245.00
2,246.00		2	(2,246.00)					79,245.00
	102,784.00			101,950.24	271.24	562.52	102,784.00	102,221.48
137.76		3	3,266.66	3,404.42				102,784.00
107.35		2	(107.35)					102,676.65
	88,555.00			79,212.24		9,342.76	73,630.00	79,212.24
201.00		3	144.49	345.49				88,555.00
	342,517.00			291,267.70	47,082.00	4,167.30	229,085.00	338,349.70
586.67		2,3	83,281.11	83,867.78			23,005.00	312,333.36
19,381.40	669,723.00		82,335.85	691,427.33	48,929.47	31,083.45	585,462.40	1,739,637.75
	81,810.00			78,310.00		3,500.00		78,310.00
1,423.01		3	1,446.25	1,869.26		1,000.00	87,544.50	141,055.50
1,460.87						1,460.87		134,552.13
	465,000.00			377,672.65		87,327.35	377,672.65	377,171.97
2,883.88	546,810.00		1,446.25	457,851.91		93,288.22	465,217.15	652,779.60
	637,528.00			426,094.79	0.01	211,433.20		426,094.80
	14,500.00			10,800.00	1,200.00	2,500.00	12,000.00	12,000.00
	164,570.09			164,570.09			164,570.09	164,570.09
	109,590.00			76,793.35	32,796.65		93,152.00	109,590.00
3,579.15		3	36,609.60	40,188.75			16,438.00	109,590.00
0.50		2,3	642.25	642.75				101,471.50
	16,500.00			10,930.70	5,569.30		16,500.00	16,500.00
105.00		2,3	3,145.00	3,250.00				14,895.00
		3	1,562.50	1,562.50			1,250.00	12,500.00
3,684.65	942,688.09		41,959.35	734,832.93	39,565.96	213,933.20	303,910.09	967,211.39

(Continued)

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2013**

State Grantor/ Program Title	State GMIS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period	
						From	To
<b>Federal and State Grant Fund (Cont'd):</b>							
<b>Department of Law and Public Safety:</b>							
Division of State Police:							
Cumberland Emergency Exercises	03-1226-EPR-C-0	N/A	G3-747-602	\$ 25,000.00		1-1-03	12-31-03
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G3-747-662	128,736.00		---	---
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G2-747-662	108,292.00		---	---
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G1-747-662	109,879.00		---	---
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G0-747-662	101,700.00		---	---
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G9-747-662	81,729.00		---	---
Body Armor	---	---	G2-755-669	24,880.06		1-1-12	12-31-12
Body Armor	---	---	G1-755-669	23,313.11		1-1-11	12-31-11
Body Armor	---	---	G0-755-669	30,158.67		1-1-10	12-31-10
Body Armor	---	---	G7-755-669	20,103.15		1-1-07	12-31-07
Special Needs Shelter Planning and Support	066-1500-100-xxx	---	G9-747-667	21,400.00	\$ 21,400.00	1-1-09	12-31-09
Traffic Safety Community Education	---	---	G0-755-663	5,000.00		1-1-11	12-31-11
JDAI - Innovation Funding	---	---	G3-791-632	60,000.00		1-1-13	12-31-13
Juvenile Justice:							
Comprehensive Education Improvement Act	1500-100-066-1500-032-YAC-6010	SFEA Funds	G3-758-681	58,500.00	341,500.00	1-1-13	12-31-13
Comprehensive Education Improvement Act	1500-100-066-1500-032-YAC-6010	SFEA Funds	G2-758-681	126,000.00	343,801.00	1-1-12	12-31-12
Comprehensive Education Improvement Act	1500-100-066-1500-032-YAC-6010	SFEA Funds	G1-758-681	216,000.00	148,562.00	1-1-11	12-31-11
Comprehensive Education Improvement Act	1500-100-066-1500-032-YAC-6010	SFEA Funds	G0-758-681	198,000.00	268,120.00	1-1-10	12-31-10
State and Community Partnership	100-066-1500-021	---	G3-791-351	441,008.00		1-1-13	12-31-13
State and Community Partnership	100-066-1500-021	---	G2-791-351	441,008.00		1-1-12	12-31-12
Total Department of Law and Public Safety							
<b>Unclassified - New Jersey Transit:</b>							
Senior Citizen and Disabled Resident	---	---	A3-787-671-673	605,537.79		1-1-13	12-31-13
Senior Citizen and Disabled Resident	---	---	A2-787-671-673	532,041.53		1-1-12	12-31-12
Senior Citizen and Disabled Resident	---	---	A1-787-671-673	542,490.00		1-1-11	12-31-11
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A3-787-623	15,000.00		7-1-13	6-30-14
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A2-787-623	15,000.00		7-1-12	6-30-13
Total Unclassified - New Jersey Transit							
<b>Department of Labor:</b>							
Passed Through Department of Human Services							
DHS Special Initiative & Transportation	054-7550-100-122	---	J3-798-418	25,826.00		7-1-13	6-30-14
DHS Special Initiative & Transportation	054-7550-100-122	---	J2-798-418	25,826.00		7-1-12	6-30-13
Passed Through Department of Employment Services							
Work First New Jersey (7/1/13- 6/30/14)	062-4545-100-xxx	---	J3-798-420	983,200.00		7-1-13	6-30-14
Work First New Jersey (7/1/12- 6/30/13)	062-4545-100-xxx	---	J2-798-420	976,215.00		7-1-12	6-30-13
Work First New Jersey (7/1/11- 6/30/12)	062-4545-100-xxx	---	J1-798-420	1,596,993.00		7-1-11	6-30-12
Work First New Jersey (7/1/10- 6/30/11)	062-4545-100-xxx	---	J0-798-420	1,824,277.00		7-1-10	6-30-11
Workforce Development Partnership	062-4545-767-xxx	---	J3-798-420	100,000.00		7-1-13	6-30-14
Workforce Development Partnership	062-4545-767-xxx	---	J2-798-420	15,512.00		7-1-12	6-30-13
Workforce Learning Link (7/1/13-6/30/14)	062-4545-100-xxx	---	J3-798-420	65,000.00		7-1-13	6-30-14
Workforce Learning Link (7/1/12-6/30/13)	062-4545-100-xxx	---	J2-798-420	67,000.00		7-1-12	6-30-13
Workforce Learning Link (7/1/11-6/30/12)	062-4545-100-xxx	---	J1-798-420	154,000.00		7-1-11	6-30-12
Smart Steps	062-4545-780-xxx	---	J2-798-500	4,815.00		7-1-12	6-30-13
NJ Build	062-4545-100-xxx	---	J1-798-600	6,000.00		1-1-11	12-31-11
SSA Ticket to Work	---	---	J3-798-420	4,406.00		1-1-13	12-31-13
Passed Through N.J. Transit							
Local CMAQ Initiative	062-4545-100-xxx	---	J1-798-423	306,081.00		1-1-12	12-31-12
Passed Through Salem County Vocational and Technical Schools:							
Talent Development Partnership Grant	---	---	J3-798-420	57,200.00		7-1-13	6-30-14
Passed Through Local Foundation:							
Gateway Community Action Partnership	---	---	J3-798-525	101,585.38		7-1-13	6-30-14
Gateway Community Action Partnership	---	---	J2-798-525	61,716.00		7-1-12	6-30-13
Total Department of Labor							
<b>Department of Health and Senior Services</b>							
Special Services for the Aging -- Area Plan	046-4275-100-xxx	---	A3-787-300	1,014,218.40		1-1-13	12-31-13
Special Services for the Aging -- Area Plan	046-4275-100-xxx	---	A2-787-300	575,441.00		1-1-12	12-31-12
Total Department of Health and Senior Services							
Total Federal and State Grant Fund							
<b>Trust Fund:</b>							
Garden State Trust of 1999 (Farmland Preservation Trust)	010-3380-001-000-6010	---	39-299-56-717-005	1,066,374.49		1-1-13	12-31-13
Total State Financial Assistance							

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.

- (1) Transfer
- (2) Cancellations
- (3) Prior year encumbrance

Balance Dec. 31, 2012	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2013 Encumbrances	Balance Dec. 31, 2013	Memo Only	
							Cash Received	Accumulated Expenditures
\$ 9,605.46				\$ 3,888.24	\$ 3,025.28	\$ 2,691.94		\$ 22,308.06
58,320.34	\$ 128,736.00			19,013.37	58,333.46	51,389.17		77,346.83
13,337.95		3	\$ 41,644.35	93,363.92		6,600.77	\$ 107,608.63	101,691.23
16,188.58		2	(8,454.90)	4,883.05			12,775.40	101,424.10
20,171.00						16,188.58		85,511.42
24,880.06				1,637.90	4,090.20	20,171.00		61,558.00
19,234.40				5,442.03		19,151.96		5,728.10
6,393.03				6,068.45		13,792.37		9,520.74
656.50						324.58		29,834.09
21,429.33						656.50		19,446.65
5,000.00						21,429.33		21,370.67
	60,000.00			18,829.79	40,920.21	5,000.00		
						250.00	1,500.00	59,750.00
	400,000.00			134,726.05	985.54	264,288.41	29,250.00	135,711.59
283,172.76		2,3	(61,496.01)	221,676.75			63,000.00	407,607.60
43,502.11		2,3	(43,002.11)			500.00		321,059.88
75,628.62		2,3	(75,628.62)					390,001.78
	441,008.00			313,142.85	121,626.15	6,239.00	90,880.63	434,769.00
975.00		2,3	112,383.23	113,358.23			357,091.85	441,004.27
598,495.14	1,029,744.00		(34,554.06)	936,030.63	228,980.84	428,673.61	662,106.51	2,725,644.01
	605,537.79			457,223.23	29,859.43	118,455.13	14,352.35	487,082.66
115,522.67		2,3	(31,151.86)	84,370.81			491,837.10	500,889.67
35,062.10		2	(35,062.10)					507,427.90
7,500.00	15,000.00			7,500.00		7,500.00	5,000.00	7,500.00
				7,500.00			11,250.00	15,000.00
158,084.77	620,537.79		(66,213.96)	556,594.04	29,859.43	125,955.13	522,439.45	1,517,900.23
	25,826.00			8,325.34	341.92	17,158.74		8,667.26
20,609.57				20,609.57			25,826.00	25,826.00
	983,200.00			365,843.23	94,132.99	523,223.78	326,128.00	459,976.22
732,253.72	111,321.68	3	20,370.27	735,971.39	25,900.19	102,074.09	722,195.68	874,140.91
73,395.40		2,3	(4,530.06)	68,865.34			40,713.00	1,576,095.00
17,526.00		3	(17,526.00)					1,806,751.00
	100,000.00			58,743.29	905.00	40,351.71	58,743.00	59,648.29
8,428.02		3	192.56	8,620.58			9,728.00	15,512.00
	65,000.00			36,619.70	3,985.35	24,394.95	31,428.00	40,605.05
28,107.28	38,000.00	3	685.81	66,793.09			68,979.00	67,000.00
		3	5.23	5.23			15,116.00	154,000.00
	4,815.00			4,815.00			4,815.00	4,815.00
6,000.00				3,500.00		2,500.00	3,500.00	3,500.00
	4,406.00					4,406.00	4,406.00	
252,533.65				93,857.65	388.20	158,287.80	89,886.35	147,793.20
	57,200.00			35,242.00		21,958.00	35,000.00	35,242.00
	101,585.38					101,585.38	20,919.09	
57,321.28		3	66.12	52,096.50	563.29	4,727.61	55,617.70	56,988.39
1,196,174.92	1,491,354.06		(736.07)	1,559,907.91	126,216.94	1,000,668.06	1,513,000.82	5,336,560.32
	1,014,218.40			813,851.45	74,837.68	125,529.27	510,707.32	888,689.13
118,635.14		2,3	(43,474.52)	74,033.62		1,127.00	654,597.12	528,019.97
118,635.14	1,014,218.40		(43,474.52)	887,885.07	74,837.68	126,656.27	1,165,304.44	1,416,709.10
2,232,075.56	7,777,830.34		358,842.60	7,255,395.77	976,306.00	2,137,046.73	6,823,154.86	17,314,968.10
	1,066,374.49			1,066,374.49			1,066,374.49	1,066,374.49
\$ 2,232,075.56	\$ 8,844,204.83		\$ 358,842.60	\$ 8,321,770.26	\$ 976,306.00	\$ 2,137,046.73	\$ 7,889,529.35	\$ 18,381,342.59

**COUNTY OF CUMBERLAND**  
**Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance**  
**For the Year Ended December 31, 2013**

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Note 1: **GENERAL**

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all federal awards and state financial assistance programs of the County of Cumberland, State of New Jersey. The County is defined in the Notes to the Financial Statements, Note 1.

Note 2: **BASIS OF ACCOUNTING**

The accompanying schedules of expenditures of federal awards and state financial assistance are presented using the modified accrual basis of accounting as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services, which is described in the Notes to the Financial Statements, Note 1.

Note 3: **RELATIONSHIP TO FINANCIAL STATEMENTS**

Amounts reported in the accompanying schedules agree with 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 Fund/Grant Fund	\$25,202,922.93	\$8,231,701.77	\$33,434,624.70
Trust Fund		1,066,374.49	1,066,374.49
	<u>\$25,202,922.93</u>	<u>\$9,298,076.26</u>	<u>\$34,500,999.19</u>

Note 4: **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 3**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**COUNTY OF CUMBERLAND**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2013**

**Section 1- Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued Unmodified Opinion

Internal control over financial reporting:

Material weakness identified?      yes   X   no

Significant deficiencies identified?      yes   X   none reported

Noncompliance material to financial statements noted?      yes   X   no

**Federal Awards**

Internal control over major programs:

Material weakness identified?      yes   X   no

Significant deficiency identified?      yes   X   none reported

Type of auditor's report issued on compliance for major programs Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?      yes   X   no

Identification of major programs:

<b><u>CFDA Number(s)</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
<u>17.258, 17.259, 17.278</u>	Workforce Investment Act Cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers
<u>93.558</u>	TANF - Cluster: TANF - WFNJ
<u>93.044, 93.045, 93.053</u>	Special Services for the Aging - Area Plan Aging Cluster
<u>20.507</u>	Federal Transit - Formula Grants (Urbanized Area Formula Program) - Section 5307
<u>20.509</u>	Formula Grants for Rural Areas- Section 5311

Dollar threshold used to determine Type A programs \$                    509,392.98

Auditee qualified as low-risk auditee?   X   yes      no

**COUNTY OF CUMBERLAND**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2013**

**Section 1- Summary of Auditor's Results (Cont'd)**

**State Financial Assistance**

Internal control over major programs:

Material weakness identified? \_\_\_\_\_ yes  no

Significant deficiency identified? \_\_\_\_\_ yes  none reported

Type of auditor's report issued on compliance for major programs Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 or New Jersey Circular 04-04-OMB? \_\_\_\_\_ yes  no

Identification of major programs:

<u><b>GMIS Number(s)</b></u>	<u><b>Name of State Program</b></u>
<u>046-4275-100-XXX</u>	<u>Special Services for the Aging - Area Plan</u>
<u>062-4545-100-XXX</u>	<u>Work First New Jersey (TANF/FS/GA/SNAP)</u>
<u>066-150--032-XXX</u>	<u>Comprehensive Education</u>
<u>046-4252-001-XXX</u>	<u>Comprehensive Alcohol</u>
<u>Not Available</u>	<u>Differential Response Pilot Program</u>
<u>074-2525-007-XXX</u>	<u>Special Election Reimbursement - 2013 Senate Election</u>
<u>042-4800-002-XXX</u>	<u>Green Acres - Acquisition of Trails &amp; Open Space</u>
<u>Not Available</u>	<u>Senior Citizen and Disabled Transportation</u>

Dollar threshold used to determine Type A programs \$ 300,000.00

Auditee qualified as low-risk auditee?  yes \_\_\_\_\_ no

**COUNTY OF CUMBERLAND**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2013**

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***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.

None.

**COUNTY OF CUMBERLAND**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2013**

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***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 OMB Circular A-133.

None.

**COUNTY OF CUMBERLAND**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2013**

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***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 OMB Circular A-133 and State of New Jersey Circular 04-04-OMB.

None.

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

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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, OMB Circular A-133 and State of New Jersey Circular 04-04-OMB.

**FINANCIAL STATEMENT FINDINGS**

**Finding No. 2012-1**

**Condition**

The County awarded several contracts during the year which were not in compliance with all of the requirements of Local Public Contracts Law.

**Current Status**

This finding has been resolved.

**FEDERAL AWARDS**

None

**STATE FINANCIAL ASSISTANCE PROGRAMS**

None

**COUNTY OF CUMBERLAND**  
**Officials in Office and Surety Bonds**

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

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
William Whelan	Director of the Board (Resigned July 23, 2013)	C
Joseph Derella, Jr.	Director of the Board (Appointed July 23, 2013)	C
	Member of the Board (Through July 23, 2013)	C
Douglas Long	Deputy Director of the Board	C
Carol Musso	Member of the Board	C
Tony Surace	Member of the Board	C
Carl Kirstein	Member of the Board	C
Samuel Fiocchi	Member of the Board	C
Carlos Mercado Jr.	Member of the Board (Appointed July 23, 2013)	C
Kenneth Mecouch	Administrator /Clerk of the Board of Chosen Freeholders	
Kimberly Wood	Deputy Administrator	
Gregory Facemyer	Treasurer / Acting Chief Financial Officer (Ended September 30,2013)	\$1,200,000 A
Gerald Seneski	Chief Financial Officer (Started October 1, 2013)	
Kevin McGahey	Qualified Purchasing Agent	
Theodore Baker	Counsel	
Gloria Noto	County Clerk / Adjuster	50,000 A
Robert Austino	Sheriff	35,000 A
Douglas Rainear	Surrogate	25,000 A
Robert Balicki	Warden	50,000 B
Jennifer Webb-McRae	Prosecutor	
William Rafferty	Engineer	
Donald Olbrich	Director of Public Works	
James Matlock Sr.	Public Safety Director	
Patricia Belmont	Tax Administrator	
Richard Stepura	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

A handwritten signature in black ink, appearing to read "Carol A. McAllister". The signature is written in a cursive style with a large initial 'C'.

Carol A. McAllister  
Certified Public Accountant  
Registered Municipal Accountant

