

COUNTY OF CUMBERLAND

STATE OF NEW JERSEY

REPORT OF AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2015**



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COUNTY OF CUMBERLAND

PART 1

REPORT OF AUDIT OF FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
DECEMBER 31, 2015**

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, 2015 and 2014, 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 - regulatory basis for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in compliance with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in note 1 to the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the “*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County of Cumberland, State of New Jersey, as of December 31, 2015 and 2014, 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, 2015 and 2014, and the results of its operations and changes in fund balance - regulatory basis of such funds for the years then ended, and the revenues - regulatory basis and expenditures - regulatory basis of the various funds, and general fixed assets group of accounts - regulatory basis, for the year ended December 31, 2015 in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in note 1.

Emphasis of Matter

Adoption of New Accounting Principles

As discussed in note 1 to the financial statements, during the year ended December 31, 2015, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. As a result of the regulatory basis of accounting, described in the previous paragraph, the implementation of these Statements only required financial statement disclosures. Our opinions are not modified with respect to this matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplemental statements and schedules presented for the various funds, as listed in the table of contents, are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, and are also not a required part of the financial statements.

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The supplemental statements and schedules presented for the various funds and the schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental statements and schedules described in the previous paragraph are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 6, 2016 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 and compliance.

Respectfully submitted,


BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants


Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
September 6, 2016

**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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 6, 2016. 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. In addition, our report on the financial statements also included an emphasis of matter paragraph describing the adoption of new accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Cumberland's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Cumberland's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify certain deficiencies in internal control, described in the accompanying *Schedule of Findings and Questioned Costs*, that we consider to be significant deficiencies as findings no. 2015-001 and 2015-002.

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 did not disclose any 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.

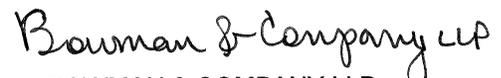
The County of Cumberland's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, in considering the entity'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
September 6, 2016

COUNTY OF CUMBERLAND
CURRENT FUND

Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
As of December 31, 2015 and 2014

<u>Assets</u>	<u>Ref.</u>	<u>2015</u>	<u>2014</u>
Cash.....	SA-1	\$ 28,110,934.07	\$ 28,700,469.29
Cash - Change Funds.....	SA-2	240.00	240.00
Total Cash.....		<u>28,111,174.07</u>	<u>28,700,709.29</u>
Receivables with Full Reserves			
Commodity Billing Receivable - Gasoline.....	A-3	22,922.66	
Due Grant Fund.....	D	1,780,879.77	1,780,879.77
Added and Omitted Taxes.....	SA-5	262,137.61	367,191.77
Revenue Accounts Receivable.....	SA-6	20,407.14	117,292.46
Due General Capital Fund.....	C	16,060.53	28,359.06
Total Receivables with Full Reserves.....	A	<u>2,102,407.71</u>	<u>2,293,723.06</u>
Total Assets.....		<u>\$ 30,213,581.78</u>	<u>\$ 30,994,432.35</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Liabilities			
Appropriation Reserves.....	A-3	\$ 5,959,788.70	\$ 7,380,462.41
Encumbrances.....	A-3	2,317,530.33	2,427,059.55
Accounts Payable.....	SA-8	104,301.57	229,241.57
Reserves			
Fuel Facility Charges.....	SA-1	290.32	
Board of Health.....	SA-9	2,670,868.74	2,416,217.21
County Library.....	SA-10	211,807.48	153,141.90
Manor Bonds.....	SA-11		1,017,305.00
Sale of Assets.....	SA-12	1,122,358.46	
Special Emergency Expenditures.....	SA-13		1,218,101.60
Total Liabilities.....		<u>12,386,945.60</u>	<u>14,841,529.24</u>
Reserve for Accounts Receivable.....	A	2,102,407.71	2,293,723.06
Fund Balance.....	A-1	15,724,228.47	13,859,180.05
Total Liabilities, Reserves and Fund Balance.....		<u>\$ 30,213,581.78</u>	<u>\$ 30,994,432.35</u>

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, 2015 and 2014

<u>Revenue and Other Realized Income</u>	<u>2015</u>	<u>2014</u>
Fund Balance Utilized.....	\$ 4,800,000.00	\$ 4,400,000.00
Miscellaneous Revenues Anticipated		
Operations.....	29,544,654.02	27,054,356.03
Federal and State Grants.....	26,427,176.28	27,746,728.29
Current Tax Levy.....	89,695,000.00	86,997,488.00
Non Budget Revenue (MRNA).....	215,909.20	46,400.32
Unexpended Balance of Appropriation Reserves.....	5,500,089.85	4,156,351.49
Canceled Grants.....	198,913.01	166,395.00
Prior Year Accounts Payable Canceled.....	6,856.61	
Prior Year Revenue Refund.....	(5,750.00)	(26,250.00)
Prior Year Adjustment.....	(0.14)	207,279.66
	<hr/>	<hr/>
Total Revenue and Realized Income.....	156,382,848.83	150,748,748.79
	<hr/>	<hr/>
<u>Expenditures</u>		
Budget Appropriations		
Current Fund Operations.....	112,089,577.00	110,007,696.00
Current Fund Capital & Debt.....	11,190,423.00	8,792,954.00
Special Emergency.....		1,500,000.00
Federal and State Grants.....	26,427,176.28	27,746,728.29
	<hr/>	<hr/>
Total Expenditures.....	149,707,176.28	148,047,378.29
	<hr/>	<hr/>
Special Emergency Appropriation.....		1,500,000.00
Statutory Excess.....	6,675,672.55	4,201,370.50
Decreased by Fund Balance Utilized.....	(4,800,000.00)	(4,400,000.00)
	<hr/>	<hr/>
Excess (Deficit) in Revenue.....	1,875,672.55	(198,629.50)
Interfunds Liquidated / (Created).....	(10,624.13)	(949,754.06)
Fund Balance, Beginning of Year.....	13,859,180.05	15,007,563.61
	<hr/>	<hr/>
Fund Balance, End of Year.....	\$ 15,724,228.47	\$ 13,859,180.05

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, 2015

	Anticipated		<u>Realized</u>	<u>Excess (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S. 40A:4-87</u>		
Surplus Anticipated.....	\$ 4,800,000.00		\$ 4,800,000.00	
<u>Section A - Local Revenue:</u>				
Added & Omitted Taxes.....	358,855.00		358,854.86	\$ (0.14)
Interest on Investments.....	146,639.00		330,333.47	183,694.47
Overhead Reimbursement				
Health Board.....	330,000.00		330,000.00	
Federal Grants.....	35,000.00		35,590.27	590.27
State Courts.....	1,040,934.00		1,124,428.33	83,494.33
Fringe Benefits				
Grants and County Agencies.....	3,455,000.00		3,334,619.42	(120,380.58)
Retirees and COBRA.....	470,000.00		442,626.25	(27,373.75)
Retirees - Medicare Part B.....	60,000.00		107,418.72	47,418.72
Constitutional Officers				
County Clerk - 1 (Prior Rates).....	563,000.00		616,689.05	53,689.05
County Clerk - 2 (result of 2001 fee increase).....	394,000.00		430,470.40	36,470.40
County Clerk - Priority Funding.....	35,000.00		52,934.50	17,934.50
County Clerk - Adjuster.....	33,000.00		32,122.93	(877.07)
Surrogate - 1 (Prior Rates).....	86,000.00		100,272.08	14,272.08
Surrogate - 2 (result of 2001 fee increase).....	72,000.00		80,560.59	8,560.59
Sheriff - 1 (Prior Rates).....	90,000.00		135,658.12	45,658.12
Sheriff - 2 (result of 2001 fee increase).....	39,000.00		67,597.31	28,597.31

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenues - Regulatory Basis
 For the Year Ended December 31, 2015

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S. 40A:4-87</u>		
<u>Section A - Local Revenue (Cont'd):</u>				
Elections Board				
School Board.....	\$ 15,000.00		\$ 21,240.67	\$ 6,240.67
Primary & General.....	175,000.00		184,220.98	9,220.98
Prosecutor - Discovery.....	9,500.00		10,228.02	728.02
Corrections - Other than Shared Services				
Inmate Telephones/Commissary.....	200,000.00		200,000.00	
E-Monitoring.....	88,000.00		59,000.00	(29,000.00)
Social Security Reimbursement.....	25,000.00		28,500.00	3,500.00
Inmate Medical Co-Payments.....	12,000.00		9,060.04	(2,939.96)
Bail Forfeitures.....	49,000.00		43,036.10	(5,963.90)
Public Works				
Motor Vehicles Fine Fund.....	250,000.00		250,000.00	
Veteran Cemetery.....	27,000.00		33,030.00	6,030.00
<u>Section B - State Aid:</u>				
Debt Service - College Bonds.....	2,181,656.00		2,182,405.56	749.56
State Salary Subsidies				
Constitutional Officers.....	96,200.00		96,200.00	
Office On Aging.....	58,000.00		58,000.00	
Mental Health Board.....	9,000.00		12,000.00	3,000.00
Emergency Management.....	4,000.00		5,700.00	1,700.00
Juvenile Detention - Meal Subsidy.....	10,000.00		11,797.87	1,797.87

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenues - Regulatory Basis
 For the Year Ended December 31, 2015

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S. 40A:4-87</u>		
<u>Section C - State Assumed Social Service Costs:</u>				
Supplemental Security Income.....	\$ 479,557.00		\$ 540,439.00	\$ 60,882.00
Division of Youth & Family Services.....	2,077,247.00		2,077,247.00	
State Institutions for				
Mental Diseases.....	2,096,062.00		2,191,570.00	95,508.00
Developmental Disabilities.....	8,287,074.00		8,287,074.00	
<u>Section E - Special Items with Director's Written Approval:</u>				
Improvement Authority				
5% Contribution.....	415,000.00		415,000.00	
Bond Guarantee Fee.....	65,000.00		9,429.72	(55,570.28)
Debt Service				
Reserve to Pay -				
Cumberland Manor Bonds.....	131,443.00		131,443.00	
Bonds and Notes.....	1,095,000.00		1,095,000.00	
Shared Service - Board of Social Services Security.....	45,833.00		36,113.76	(9,719.24)
Corrections/Juvenile Detention				
Housing of Juveniles.....	341,000.00		334,125.00	(6,875.00)
Housing of Gloucester Prisoners.....	3,294,000.00		3,590,537.00	296,537.00
Housing of State Prisoners.....	40,000.00		52,080.00	12,080.00
	<u>28,785,000.00</u>		<u>29,544,654.02</u>	<u>759,654.02</u>

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenues - Regulatory Basis
 For the Year Ended December 31, 2015

	Anticipated		Realized	Excess (Deficit)
	Budget	Special N.J.S. 40A:4-87		
<u>Section D - Public & Private Revenue</u>				
<u>with Offsetting Appropriations:</u>				
Total Grants Appropriated -				
Federal and State Grants.....	\$ 7,036,954.79	\$ 19,390,221.49	\$ 26,427,176.28	
Current Fund Total Miscellaneous.....	35,821,954.79	19,390,221.49	55,971,830.30	\$ 759,654.02
County Purpose Tax.....	89,695,000.00		89,695,000.00	
Non-Budget Revenue			215,909.20	215,909.20
	\$ 130,316,954.79	\$ 19,390,221.49	\$ 150,682,739.50	\$ 975,563.22

Federal & State Grants.....	\$ 26,427,176.28
Interest Earned on Capital Investment.....	135,344.58
Cash.....	29,409,309.44
Total Miscellaneous Revenue.....	\$ 55,971,830.30

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, 2015

Schedule of Non-Budget Revenue

Miscellaneous Revenue not Anticipated:

Miscellaneous.....	\$	3,233.33
Employee ID Replacement Fee.....		155.00
Rent - South Jersey Drug Treatment.....		3,300.00
Photocopies (OPRA).....		335.88
Auction Proceeds.....		23,747.30
Sale of Scrap Metal.....		24,691.01
Farmland Lease.....		4,397.50
Prior Year Refunds.....		1,364.26
Probation Fines & Restitution.....		291.00
Billboard Lease.....		614.25
Election Board - Printing Voter Labels.....		83.69
Construction Board of Appeals.....		250.00
Prosecutor Refunds.....		73.39
Corrections		
Fees/Fines.....		401.51
Vending Machines.....		478.90
Copy And Notary Charges.....		225.39
Inmate Transaction Fee.....		994.25
Road Opening & Inspection Fees.....		149,647.54
Aging - Link-Access.....		200.00
Cumberland Manor.....		1,425.00
	<u>\$</u>	<u>215,909.20</u>

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

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures - Regulatory Basis
For the Year Ended December 31, 2015

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
<u>Operating Expenses - Salaries</u>					
General Government					
Freeholders.....	\$ 128,000.00	\$ 128,000.00	\$ 122,022.30		\$ 5,977.70
County Clerk.....	541,000.00	541,000.00	517,871.06		23,128.94
Adjuster.....	120,000.00	130,000.00	124,836.80		5,163.20
Board of Elections.....	307,000.00	307,000.00	247,397.42		59,602.58
Administration & Finance.....	1,350,000.00	1,350,000.00	1,318,594.90		31,405.10
Technology.....	316,000.00	316,000.00	304,208.87		11,791.13
Board of Taxation.....	167,000.00	167,000.00	159,338.64		7,661.36
Legal.....	175,000.00	175,000.00	164,511.24		10,488.76
Central Expenses - Facilities					
Buildings & Grounds.....	1,718,000.00	1,718,000.00	1,584,982.64		133,017.36
Fringe Benefits & Payroll Taxes					
Terminal Leave - Sick & Vacation.....	3,101.00	3,101.00	3,101.00		
Salary Adjustments.....	15,000.00	15,000.00			15,000.00
Land Use Administration					
Planning.....	600,000.00	600,000.00	582,159.67		17,840.33

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures - Regulatory Basis
For the Year Ended December 31, 2015

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
Judiciary and Corrections					
Surrogate.....	\$ 357,000.00	\$ 357,000.00	\$ 350,386.46		\$ 6,613.54
Sheriff.....	4,150,000.00	4,150,000.00	3,999,525.52		150,474.48
Prosecutor.....	7,953,000.00	7,953,000.00	7,485,727.26		467,272.74
Juvenile Detention.....	1,004,000.00	1,004,000.00	984,108.92		19,891.08
County Jail.....	14,169,000.00	14,169,000.00	13,319,383.96		849,616.04
Public Safety					
Weights & Measures.....	75,000.00	75,000.00	71,321.85		3,678.15
Emergency Communications (911).....	1,618,000.00	1,618,000.00	1,310,057.00		307,943.00
Emergency Management.....	190,000.00	190,000.00	177,064.87		12,935.13
Fire Academy.....	75,000.00	72,000.00	67,290.72		4,709.28
Public Works					
Roads & Bridges.....	1,743,000.00	1,593,000.00	1,551,019.82		41,980.18
Traffic Engineer.....	131,000.00	131,000.00	107,046.30		23,953.70
Engineering.....	481,000.00	481,000.00	461,575.82		19,424.18
Mosquito Control.....	454,000.00	454,000.00	428,134.50		25,865.50

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures - Regulatory Basis
For the Year Ended December 31, 2015

	Appropriations		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
Health & Human/Social Services					
Aging & Disabled.....	\$ 212,000.00	\$ 212,000.00	\$ 136,600.19		\$ 75,399.81
Drug & Alcohol Treatment.....	91,000.00	91,000.00	49,500.22		41,499.78
Mental Health Board.....	20,000.00	20,000.00	19,300.00		700.00
Veterans Affairs.....	95,000.00	95,000.00	91,727.85		3,272.15
Recreation, Culture, Heritage & Education					
Recreation.....	41,000.00	41,000.00	39,876.35		1,123.65
Rutgers Agriculture Extension.....	362,000.00	355,000.00	341,503.38		13,496.62
County School Superintendent.....	161,000.00	161,000.00	157,407.60		3,592.40
Sub-Total Operations - Salaries.....	38,822,101.00	38,672,101.00	36,277,583.13		2,394,517.87

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures - Regulatory Basis
For the Year Ended December 31, 2015

	Appropriations		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
<u>Operating Expenses - Other</u>					
General Government					
Freeholders.....	\$ 83,000.00	\$ 83,000.00	\$ 52,903.17	\$ 9,615.43	\$ 20,481.40
County Clerk.....	157,700.00	172,700.00	55,500.36	100,167.35	17,032.29
Adjuster.....	233,250.00	203,250.00	1,459.92	1,105.78	200,684.30
Burial of Indigents.....	12,000.00	12,000.00	3,150.00	2,250.00	6,600.00
Board of Elections.....	362,000.00	362,000.00	272,256.18	44,895.25	44,848.57
Elections - Reimbursable Charges					
Primary Election.....	100,000.00	100,000.00	78,103.57		21,896.43
School Board Election.....	20,000.00	20,000.00	16,713.70	1,000.00	2,286.30
Administration & Finance.....	290,000.00	290,000.00	241,998.54	25,579.19	22,422.27
Technology.....	153,525.00	153,525.00	53,445.95	96,469.09	3,609.96
Auditor.....	118,000.00	118,000.00			118,000.00
Board of Taxation.....	12,100.00	12,100.00	8,179.00	1,315.56	2,605.44
Legal.....	200,000.00	200,000.00	16,744.13	2,604.05	180,651.82

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures - Regulatory Basis
For the Year Ended December 31, 2015

	Appropriations		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
Central Expenses - Facilities					
Other Insurance.....	\$ 1,611,000.00	\$ 1,861,000.00	\$ 1,861,000.00		
Buildings & Grounds.....	664,725.00	664,725.00	534,525.87	\$ 114,112.35	\$ 16,086.78
Switchboard.....	400,000.00	585,000.00	498,485.91	67,148.12	19,365.97
Postage.....	114,000.00	114,000.00	89,233.38	555.90	24,210.72
Utilities - Heat, Electric, Water, etc.....	2,300,000.00	2,100,000.00	1,377,883.34	232,583.15	489,533.51
Gasoline.....	500,000.00	340,000.00	321,171.34		18,828.66
Fringe Benefits & Payroll Taxes					
Workers Compensation.....	1,234,000.00	1,234,000.00	1,234,000.00		
Employee Health Insurance.....	11,539,000.00	11,539,000.00	10,665,069.59	67,362.19	806,568.22
Retiree Health Insurance.....	2,500,000.00	2,500,000.00	2,220,793.91	27,995.14	251,210.95
Employee Insurance Waivers.....	291,000.00	291,000.00	285,233.45		5,766.55
Education Fund, Tuition Reimburse.....	75,000.00	75,000.00	55,473.00	6,495.00	13,032.00
Pension - DCRP.....	50,000.00	50,000.00	25,519.49		24,480.51
Pension - Police & Fire.....	2,889,646.00	2,889,646.00	2,889,645.22		0.78
Pension - Public Employees.....	2,874,928.00	2,874,928.00	2,874,928.00		
Social Security.....	3,440,000.00	3,510,000.00	3,453,049.33		56,950.67
NJ Unemployment.....	375,000.00	375,000.00	352,046.97		22,953.03

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures - Regulatory Basis
For the Year Ended December 31, 2015

	Appropriations		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
Land Use Administration					
Planning.....	\$ 119,900.00	\$ 119,900.00	\$ 74,761.49	\$ 18,638.43	\$ 26,500.08
Agriculture Development.....	30,000.00	30,000.00			30,000.00
Soil Conservation.....	15,000.00	15,000.00			15,000.00
Board of Construction Appeals.....	20,000.00	20,000.00	11,832.42	1,455.08	6,712.50
Judiciary and Corrections					
Surrogate.....	23,100.00	23,100.00	16,444.90	3,981.42	2,673.68
Sheriff.....	473,150.00	473,150.00	368,471.47	71,627.86	33,050.67
Medical Examiner.....	875,000.00	875,000.00	400,705.14	862.00	473,432.86
Prosecutor.....	569,600.00	569,600.00	396,373.01	164,756.15	8,470.84
Juvenile Detention - Shared Service.....	640,000.00	640,000.00	432,676.14	192,466.06	14,857.80
Juvenile Detention.....	101,767.00	101,767.00	37,020.25	4,545.62	60,201.13
County Jail - Corrections.....	4,314,662.00	4,314,662.00	3,271,480.31	783,607.31	259,574.38
Public Safety					
Weights & Measures.....	4,025.00	4,025.00	2,465.36	102.25	1,457.39
Emergency Communications (911).....	135,375.00	138,375.00	92,724.25	28,033.46	17,617.29
Emergency Management.....	18,625.00	18,625.00	14,263.25	2,487.73	1,874.02
Fire Academy.....	28,900.00	28,900.00	24,981.89	2,974.43	943.68
Volunteer Fire Police.....	11,000.00	11,000.00	8,000.00		3,000.00

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures - Regulatory Basis
For the Year Ended December 31, 2015

	Appropriations		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
Public Works					
Roads & Bridges.....	\$ 635,050.00	\$ 635,050.00	\$ 519,823.09	\$ 101,538.98	\$ 13,687.93
Traffic Engineer.....	118,600.00	118,600.00	85,830.91	30,147.66	2,621.43
Engineering.....	54,400.00	54,400.00	42,732.99	9,287.97	2,379.04
Mosquito Control.....	70,000.00	70,000.00	51,580.98	18,145.58	273.44
Lighting of Streets & Bridges.....	60,000.00	60,000.00	46,570.37	535.75	12,893.88
Health & Human/Social Services					
Aging & Disabled.....	29,520.00	29,520.00	21,696.23	1,050.03	6,773.74
Drug & Alcohol Treatment.....	29,355.00	29,355.00	21,770.80	5,041.29	2,542.91
Mental Health Board.....	7,400.00	7,400.00	2,485.00	159.75	4,755.25
Social Service Agency Contributions.....	295,725.00	295,725.00	258,287.50	29,001.48	8,436.02
Social Service Board, Administration.....	6,868,898.00	6,868,898.00	6,868,898.00		
Veterans Affairs.....	40,000.00	40,000.00	22,015.57	15,070.28	2,914.15

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures - Regulatory Basis
For the Year Ended December 31, 2015

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
Recreation, Culture, Heritage & Education					
Recreation.....	\$ 44,500.00	\$ 44,500.00	\$ 39,218.42	\$ 2,077.12	\$ 3,204.46
County Library.....	1,050,000.00	1,050,000.00	954,700.00		95,300.00
County College.....	6,201,417.00	6,201,417.00	6,201,417.00		
Out of County College Tuition.....	40,000.00	50,000.00	32,064.95	9,684.24	8,250.81
Rutgers Agriculture Extension.....	51,750.00	58,750.00	39,232.10	16,360.86	3,157.04
Vocational & Technical High School.....	2,080,000.00	2,080,000.00	2,080,000.00		
County School Superintendent.....	30,225.00	30,225.00	23,731.73	2,637.99	3,855.28
Special Services School District.....	200,000.00	200,000.00	200,000.00		
Social Service Program Expenses					
Temporary Assistance, Needy Families.....	294,729.00	294,729.00	294,729.00		
Supplemental Security Income.....	479,557.00	479,557.00	479,557.00		
Division of Youth & Family Services.....	2,077,247.00	2,077,247.00	2,077,247.00		
State Institutions for					
Mental Diseases.....	2,972,051.00	2,972,051.00	2,972,051.00		
Developmental Disabilities.....	8,287,074.00	8,287,074.00	8,287,074.00		

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures - Regulatory Basis
For the Year Ended December 31, 2015

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
Unclassified					
Contingency.....	\$ 40,000.00	\$ 40,000.00	\$ 19,081.00		\$ 20,919.00
Matching Funds for Grants.....	90,959.00	27,833.00			27,833.00
Sub-Total Operations - Other Expenses.....	72,128,435.00	72,215,309.00	66,332,507.84	\$ 2,317,530.33	3,565,270.83
<u>Operating Expenses - Grants</u>					
Total Grants Appropriated -					
Federal and State Grants.....	7,036,954.79	26,427,176.28	26,427,176.28		
Matching Funds for Grants.....	1,139,041.00	1,202,167.00	1,202,167.00		
Sub-Total Operations - Public and Private Programs.....	8,175,995.79	27,629,343.28	27,629,343.28		
Total Operations.....	119,126,531.79	138,516,753.28	130,239,434.25	2,317,530.33	5,959,788.70

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2015

	Appropriations		Expended		
	Original Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved
<u>Capital, Debt and Other Charges</u>					
Capital Improvement Fund.....	\$ 325,000.00	\$ 325,000.00	\$ 325,000.00		
Unfunded Deferred Charge.....	9,515.00	9,515.00	9,515.00		
Bond Principal - College Bonds.....	1,628,000.00	1,628,000.00	1,628,000.00		
Bond Principal - Other Bonds.....	6,042,000.00	6,042,000.00	6,042,000.00		
Green Acres Loans.....	101,499.00	101,499.00	101,499.00		
Interest on Bonds - College Bonds.....	541,281.00	541,281.00	541,281.00		
Interest on Bonds - Other Bonds.....	2,543,128.00	2,543,128.00	2,543,128.00		
Total Capital, Debt and Other Charges.....	11,190,423.00	11,190,423.00	11,190,423.00		
Total Appropriations.....	\$ 130,316,954.79	\$ 149,707,176.28	141,429,857.25	\$ 2,317,530.33	\$ 5,959,788.70
Appropriation by NJS A 40A:4-87		\$ 19,390,221.49			
Original Budget		130,316,954.79			
		\$ 149,707,176.28			
Unencumbered Balance					\$ 5,959,788.70
Cash Disbursed			\$ 115,025,603.63		
Commodity Billing Receivable - Gasoline			(22,922.66)		
Reserve for Encumbrances				\$ 2,317,530.33	
Federal and State Grants Appropriated			26,427,176.28		
Total			\$ 141,429,857.25	\$ 2,317,530.33	\$ 5,959,788.70

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

COUNTY OF CUMBERLAND
TRUST FUNDS
 Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
 As of December 31, 2015 and 2014

<u>Assets</u>		<u>2015</u>	<u>2014</u>
Trust Fund:			
Cash.....	SB-1	\$ 5,243,664.58	\$ 5,875,221.98
Commodity Re-sale Receivables.....	SB-2		72,177.31
County Open Space Fund:			
Cash.....	SB-1	610,266.27	823,965.71
Audio-Visual Aid Fund:			
Cash.....	SB-1	57,973.84	90,533.18
		<u>\$ 5,911,904.69</u>	<u>\$ 6,861,898.18</u>

Liabilities, Reserves and Fund Balance

Trust Fund:			
Payroll Withholding Liabilities			
Reserve Balances.....	SB-3	\$ 23,459.95	\$ 493,253.02
Encumbrances.....	SB-3	405,475.08	
Miscellaneous Trust Reserves			
Finance:			
Terminal Leave, Accumulated Sick Time.....	SB-4	1,332,841.54	1,429,962.11
Insurance - Property and Equipment.....	SB-4	316,712.73	247,027.06
Insurance - Liability.....	SB-4	55,840.24	110,390.22
Insurance - Workers Compensation.....	SB-4	65,423.96	342,987.60
Tax Board - Appeals.....	SB-4	109,364.22	105,851.81
Clerk.....	SB-4		720,744.94
Surrogate.....	SB-4	63,607.68	53,293.68
Performance Guarantees.....	SB-4	316,594.02	30,256.02
Sub-division Site Inspection Escrow.....	SB-4	18,843.79	5,648.49
Farmland Preservation, Escrow.....	SB-4		4,100.00
Donations - Cultural and Heritage.....	SB-4	16,288.87	16,236.22
Weights and Measures Fund.....	SB-4	120,196.23	100,816.55
911 Emergency Communications - Donations.....	SB-4	6,414.92	6,414.92
Sheriff:			
Sheriff.....	SB-4	19,272.19	23,737.09
Law Enforcement Trust Fund, Forfeited Funds.....	SB-4	3,013.51	3,013.51
Attorney Identification Card Program.....	SB-4	1,203.00	1,178.00
Donations - Community Programs.....	SB-4	18,881.08	17,421.74
Corrections - County Jail:			
Commissions, Commissary and Telephone.....	SB-4	162,812.86	325,846.64
Last Chance Program.....	SB-4	4,175.50	4,175.50
Public Works - Motor Vehicle Fines.....	SB-4	452,755.88	525,831.93
Aging and Disabled - Grant Program Income.....	SB-4		469,006.07

(Continued)

COUNTY OF CUMBERLAND
TRUST FUNDS
 Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
 As of December 31, 2015 and 2014

Liabilities, Reserves and Fund Balance

Trust Fund (Cont'd):

Drug and Alcohol - First Step Program.....	SB-4	\$	208,407.64	\$	156,799.05
Veterans Cemetery - Donations.....	SB-4		1,625.00		1,410.00
Employment Training - Transportation Income.....	SB-4		119,791.21		71,288.06
Library - Donations.....	SB-4		3,763.94		3,688.94
Prosecutor's Law Enforcement.....	SB-5		732,497.54		677,020.12
County Clerk.....	SB-6		664,402.00		
County Open Space Fund:					
Reserve for Farmland Preservation.....	SB-7		610,266.27		823,965.71
Audio-Visual Aid Fund:					
Reserve for Audio-Visual Aid Commission Expenditures.....	SB-8		39,528.24		35,340.68
Fund Balance.....	SB-8		18,445.60		55,192.50
			\$ 5,911,904.69		\$ 6,861,898.18
			\$ 5,911,904.69		\$ 6,861,898.18

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, 2015

	<u>Anticipated Budget</u>	<u>Budget After Modifications</u>	<u>Realized</u>	<u>Excess or Deficit</u>
Amount to be Raised by Taxation.....	\$ 868,978.00	\$ 868,978.51	\$ 868,978.51	\$ -
State Grants.....		2,355,458.90	2,355,458.90	
Municipal Share.....		35,526.91	35,526.91	
Reserved Balance.....	823,965.71	823,965.71	823,965.71	
	<u>\$ 1,692,943.71</u>	<u>\$ 4,083,930.03</u>	<u>\$ 4,083,930.03</u>	<u>\$ -</u>
Cash Receipts.....			\$ 3,259,964.32	
Reserved Funds.....			<u>823,965.71</u>	
Total Realized.....			<u>4,083,930.03</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, 2015

	<u>Appropriations</u>		<u>Paid or Charged</u>	<u>Unexpended Balance Canceled</u>
	<u>Anticipated Budget</u>	<u>Budget After Modifications</u>		
Acquisition of Farmland.....	\$ 1,692,943.71	\$ 4,083,930.03	\$ 3,473,663.76	\$ 610,266.27
Disbursed			<u>\$ 3,473,663.76</u>	

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

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND

Statement of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
As of December 31, 2015 and 2014

<u>Assets</u>		<u>2015</u>	<u>2014</u>
Cash.....	SC-1	\$ 59,990,712.10	\$ 89,349,803.27
Deferred Charges to Future Taxation:			
Funded.....	SC-3	137,241,101.89	141,893,234.53
Unfunded.....	SC-4	9,127,127.58	3,812,833.58
		<u>\$ 206,358,941.57</u>	<u>\$ 235,055,871.38</u>
 <u>Liabilities, Reserves and Fund Balance</u>			
Due to Current Fund (Vo-TEC HS Interest).....	A	\$ 16,060.53	\$ 28,359.06
Outstanding Debt:			
Bond Anticipation Notes Payable.....	SC-5	5,520,000.00	
Serial Bonds Payable.....	SC-6	72,952,000.00	77,512,000.00
Green Acres Loan Payable.....	SC-7	399,101.89	491,234.53
Obligations under Capital Loan Agreement...	C	63,890,000.00	63,890,000.00
Improvement Authorizations:			
Funded.....	SC-8	48,954,711.27	77,971,271.22
Unfunded.....	SC-8	6,514,076.09	3,803,318.58
Reserve for Encumbrances.....	SC-9	5,836,862.39	7,694,074.17
Capital Improvement Fund.....	SC-10	20,622.35	131,813.35
Shared Service Contract, Regional Prison Study..	SC-11	80,000.02	
Reserve for Capitalized Interest.....	SC-1		2,285,723.98
Reserve to Retire Debt.....	SC-12	1,289,644.89	1,248,076.49
Reserve to Retire Debt, Manor.....	SC-13	885,862.14	
		<u>\$ 206,358,941.57</u>	<u>\$ 235,055,871.38</u>
 Bonds & Notes Authorized But Not Issued.....	SC-14	 \$ 3,607,127.58	 \$ 3,812,833.58

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, 2015 and 2014

<u>Assets</u>		<u>2015</u>	<u>2014</u>
Cash.....	SD-1	\$ 486,483.26	\$ 1,560.18
Grant Billings Receivable.....	SD-2	102,264.58	
Accounts Receivable.....	SD-2	28,138,672.80	24,832,663.02
		<hr/>	<hr/>
Total Assets.....		\$ 28,727,420.64	\$ 24,834,223.20
		<hr/> <hr/>	<hr/> <hr/>
 <u>Liabilities</u> 			
Due Current Fund.....	D	\$ 1,780,879.77	\$ 1,780,879.77
Unappropriated Reserves.....	SD-3	538,453.66	21,288.09
Appropriated Reserves.....	SD-4	17,858,600.73	15,884,046.53
Encumbrances.....	SD-4	8,549,486.48	7,148,008.81
		<hr/>	<hr/>
Total Liabilities.....		\$ 28,727,420.64	\$ 24,834,223.20
		<hr/> <hr/>	<hr/> <hr/>

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

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statements of Operations and Changes in Fund Balance - Regulatory Basis
For the Years Ended December 31, 2015 and 2014

<u>Revenue and Other Realized Income</u>	<u>2015</u>	<u>2014</u>
Grant Awards Realized		
Original Budget.....	\$ 7,036,954.79	\$ 6,491,829.80
Amendments.....	19,390,221.49	21,254,898.49
	<u>26,427,176.28</u>	<u>27,746,728.29</u>
<u>Expenditures</u>		
Grant Awards Appropriated		
Original Budget.....	7,036,954.79	6,491,829.80
Amendments.....	19,390,221.49	21,254,898.49
Local Matching Share Appropriated		
Original Budget.....	1,139,041.00	943,116.00
Amendments.....	63,126.00	404,126.00
	<u>27,629,343.28</u>	<u>29,093,970.29</u>
Deficit.....	(1,202,167.00)	(1,347,242.00)
Received from Current Fund Appropriation.....	1,202,167.00	1,347,242.00
Excess (Deficit) in Revenue.....	-	-
Balance, Jan. 1		
Balance, Dec. 31	<u>\$ -</u>	<u>\$ -</u>

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

COUNTY OF CUMBERLAND
GENERAL FIXED ASSETS ACCOUNT GROUP
Statement of Changes in General Fixed Assets - Regulatory Basis
For the Year Ended December 31, 2015

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>2015</u> <u>Additions</u>	<u>2015</u> <u>Retirements</u>	<u>2015</u> <u>Adjustments /</u> <u>Transfers</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
General Fixed Assets:					
Building	\$ 44,493,926.54	\$ 196,565.61	\$ 409,222.00	\$ 9,210,964.06	\$ 53,492,234.21
Land	3,898,521.28		692,800.00		3,205,721.28
Equipment	8,130,968.54	889,523.53	322,450.52	(742,676.66)	7,955,364.89
Vehicle (Truck/Heavy Equipment)	9,176,265.38	706,878.00	396,435.00	(115,740.00)	9,370,968.38
Computers	2,175,755.83	69,803.10		(286,463.62)	1,959,095.31
Vehicles	3,922,077.96	427,489.90	252,896.68	(11,493.00)	4,085,178.18
Work In Progress	9,187,338.96	3,112,506.72		(9,187,338.96)	3,112,506.72
Total General Fixed Assets	<u>\$ 80,984,854.49</u>	<u>\$ 5,402,766.86</u>	<u>\$ 2,073,804.20</u>	<u>\$ (1,132,748.18)</u>	<u>\$ 83,181,068.97</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, 2015

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Component Units - The financial statements of the component units of the County are not presented in accordance with Governmental Accounting Standards Board GASB Statements No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34*. If the provisions of GASBS No. 14, as amended by GASBS No. 39 and GASBS 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

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

Cumberland County Board of Social Services
275 N. Delsea Drive
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.

Measurement Focus, Basis of Accounting and Financial Statement Presentation - The financial statements of the County contain all funds and account groups in accordance with the "Requirements of Audit" 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 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, including federal and state grant funds.

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.

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

Budgets and Budgetary Accounting - The County 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 county budget no later than January 26 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 county. The public hearing must not be held less than twenty-eight days after the date the budget was introduced.

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

Budgets and Budgetary Accounting (Cont'd) - After the hearing has been held, the governing body may, by majority vote, adopt the budget or may amend the budget in accordance with N.J.S.A. 40A:4-9. Amendments to adopted budgets, if any, are detailed in the statements of revenues and expenditures.

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

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

Cash, Cash Equivalents and Investments - Cash and cash equivalents include petty cash, change funds and cash on deposit with public depositories. All certificates of deposit are recorded as cash regardless of the date of maturity. Investments are stated at cost. Consequently, unrealized gain or loss on investments has not been recorded in accordance with Governmental Accounting Standards Board Statement No. 31.

New Jersey local governmental units are required by N.J.S.A. 40A:5-14 to deposit public funds in a bank or trust company having its place of business in the State of New Jersey and organized under the laws of the United States or of the State of New Jersey or in the New Jersey Cash Management Fund. N.J.S.A. 40A:5-15.1 provides a list of investments which may be purchased by New Jersey 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 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's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Part 200, §200.12), except that the useful life of such property is at least five years.

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

General Fixed Assets (Cont'd) - The County has adopted a capitalization threshold of \$5,000.00, the maximum amount allowed by the Circular. Generally, assets are valued at historical cost; however, assets acquired prior to December 31, 1985 are valued at actual historical cost or estimated historical cost. No depreciation of general fixed assets is recorded. Donated general fixed assets are recorded at 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.

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 represents amounts available for anticipation as revenue in future years' budgets, with certain restrictions.

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

County Taxes - Every municipality in the County is responsible for levying, collecting and remitting county taxes for the County of Cumberland. County taxes are determined on a calendar year by the County Board of Taxation based upon the ratables required to be certified to them on January 10 of each year. Operations for every municipality is charged for the amount due the County for the year, based upon the ratables certified to the County Board of Taxation. 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.

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

Expenditures (Cont'd) - 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 year. Lapsed appropriation reserves are recorded as income.

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

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

Impact of Recently Issued Accounting Principles**Recently Issued and Adopted Accounting Pronouncements**

For the year ended December 31, 2015, the County adopted GASB 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, and GASB 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. As a result of adopting such Statements, the County was required to measure and disclose liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to their defined benefit pensions. As a result of the regulatory basis of accounting previously described in note 1, the implementation of these Statements only required financial statement disclosures. There exists no impact on the financial statements of the County.

Note 2: CASH AND CASH EQUIVALENTS

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

As of December 31, 2015, the County's bank balances of \$95,019,360.16 were exposed to custodial credit risk as follows:

Insured by FDIC and GUDPA	<u>\$ 95,019,360.16</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 calendar years:

Comparative Tax Information

<u>Year</u>	<u>Net Valuation on which County Taxes are Apportioned</u>	<u>Board of Health Tax Rate</u>	<u>Farmland Preservation Tax Rate</u>	<u>County Tax Rate</u>
2015	\$8,689,785,077.00	\$0.0510	\$0.0100	\$1.0440
2014	8,941,462,565.00	0.0489	0.0100	0.9823
2013	9,264,006,672.00	0.0473	0.0100	0.9279
2012	9,301,778,441.00	0.0378	0.0100	0.9036
2011	9,192,966,877.00	0.0365	0.0100	0.9128

Comparison of Tax Levies and Collections

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
2015	\$ 89,695,000.00	\$ 89,695,000.00	100.00%
2014	86,997,488.00	86,997,488.00	100.00%
2013	85,426,646.00	85,426,646.00	100.00%
2012	82,938,491.00	82,938,491.00	100.00%
2011	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 current fund budget:

Current Fund

<u>Year</u>	<u>Balance December 31,</u>	<u>Utilized in Budget of Succeeding Year</u>	<u>Percentage of Fund Balance Used</u>
2015	\$ 15,724,228.47	\$ 5,000,000.00	31.80%
2014	13,859,180.05	4,800,000.00	34.63%
2013	15,007,563.61	4,400,000.00	29.32%
2012	10,952,847.55	7,000,000.00	63.91%
2011	8,519,778.96	7,500,762.00	88.04%

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, 2015:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
Current	\$ 1,796,940.30	
Federal, State and Other Grant		\$1,780,879.77
General Capital		16,060.53
	<u>\$ 1,796,940.30</u>	<u>\$ 1,796,940.30</u>

The interfund receivables and payables above predominately resulted from collections and payments made by certain funds on behalf of other funds. During the year 2016, the County expects to liquidate such interfunds, depending upon the availability of cash flow.

Note 6: PENSION PLANS

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

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

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

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

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

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

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

Vesting and Benefit Provisions

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

The following represents the membership tiers for PERS:

Tier Definition

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

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

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

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

The following represents the membership tiers for PFRS:

Tier Definition

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

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

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

Contributions

Public Employees' Retirement System - The contribution policy is set by N.J.S.A. 43:15A and requires contributions by active members and contributing employers. Members contribute at a uniform rate. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over seven years beginning in July 2012. The member contribution rate was 6.92% in State fiscal year 2015. The phase-in of the additional incremental member contribution rate takes place in July of each subsequent State fiscal year. The rate for members who are eligible for the Prosecutors Part of PERS (Chapter 366, P.L. 2001) increased from 8.5% of base salary to 10%. Employers' contributions are based on an actuarially determined amount which includes the normal cost and unfunded accrued liability.

The County's contractually required contribution rate for the year ended December 31, 2015 was 12.46% of the County's covered-employee payroll. This amount was actuarially determined as the amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, including an additional amount to finance any unfunded accrued liability.

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

Public Employees' Retirement System (Cont'd) – Based on the most recent PERS measurement date of June 30, 2015, the County's contractually required contribution to the pension plan for the year ended December 31, 2015 is \$2,716,376.00, and is payable by April 1, 2016. Due to the basis of accounting described in note 1, no liability has been recorded in the financial statements for this amount. Based on the PERS measurement date of June 30, 2014, the County's contractually required contribution to the pension plan for the year ended December 31, 2014 was \$2,604,397.00, which was paid on April 1, 2015. Employee contributions to the plan during the year ended December 31, 2015 were \$1,581,866.76.

Police and Firemen's Retirement System - The contribution policy is set by N.J.S.A. 43:16A and requires contributions by active members and contributing employers. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased from 8.5% to 10.0% in October 2011. Employers' contributions are based on an actuarially determined amount which includes the normal cost and unfunded accrued liability.

Special Funding Situation Component - Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a *special funding situation* as defined by GASB Statement No. 68, and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to disclose in the notes to the financial statements of the local participating employers related to this legislation.

The County's contractually required contribution rate for the year ended December 31, 2015 was 23.99% of the County's covered-employee payroll. This amount was actuarially determined as the amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Based on the most recent PFRS measurement date of June 30, 2015, the County's contractually required contribution to the pension plan for the year ended December 31, 2015 is \$3,192,768.00, and is payable by April 1, 2016. Due to the basis of accounting described in note 1, no liability has been recorded in the financial statements for this amount. Based on the PFRS measurement date of June 30, 2014, the County's contractually required contribution to the pension plan for the year ended December 31, 2014 was \$2,770,201.00, which was paid on April 1, 2015. Employee contributions to the plan during the year ended December 31, 2015 were \$1,354,902.99.

The amount of contractually required contribution for the State of New Jersey's proportionate share, associated with the County, for the year ended December 31, 2015 was 2.24% of the County's covered-employee payroll.

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

Police and Firemen's Retirement System (Cont'd) - Based on the most recent PFRS measurement date of June 30, 2015, the State's contractually required contribution, on-behalf of the County, to the pension plan for the year ended December 31, 2015 is \$298,667.00, and is payable by April 1, 2016. Based on the PFRS measurement date of June 30, 2014, the State's contractually required contribution, on-behalf of the County, to the pension plan for the year ended December 31, 2014 was \$202,859.00, which was paid on April 1, 2015.

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

For the year ended December 31, 2015, employee contributions totaled \$55,305.76, and the County's contributions were \$25,519.49. There were no forfeitures during the year.

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

Public Employees' Retirement System - At December 31, 2015, the County's proportionate share of the PERS net pension liability was \$70,925,842.00. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The total pension liability was calculated through the use of updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2015. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. For the June 30, 2015 measurement date, the County's proportion was .3159562293%, which was an increase of .0000364282% from its proportion measured as of June 30, 2014.

At December 31, 2015, the County's proportionate share of the PERS pension expense, calculated by the plan as of the June 30, 2015 measurement date is \$3,795,283.00. This expense is not recognized by the County because of the regulatory basis of accounting as described in note 1; however, as previously mentioned, for the year ended December 31, 2015, the County's contributions to PERS were \$2,604,397.00, and were paid on April 1, 2015.

Police and Firemen's Retirement System - At December 31, 2015, the County's and State of New Jersey's proportionate share of the PFRS net pension liability were as follows:

County's Proportionate Share of Net Pension Liability	\$ 65,424,532.00
State of New Jersey's Proportionate Share of Net Pension Liability Associated with the County	<u>5,737,512.00</u>
	<u>\$ 71,162,044.00</u>

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

Police and Firemen's Retirement System (Cont'd) - The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The total pension liability was calculated through the use of updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2015. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers and the State of New Jersey, actuarially determined. For the June 30, 2015 measurement date, the County's proportion was .3927864532%, which was an increase of .0321156335% from its proportion measured as of June 30, 2014. Likewise, at June 30, 2015, the State of New Jersey's proportion, on-behalf of the County, was .3927864532%, which was an increase of .0321156335% from its proportion, on-behalf of the County, measured as of June 30, 2014.

At December 31, 2015, the County's proportionate share of the PFRS pension expense, calculated by the plan as of the June 30, 2015 measurement date is \$6,783,892.00. This expense is not recognized by the County because of the regulatory basis of accounting as described in note 1; however, as previously mentioned, for the year ended December 31, 2015, the County's contributions to PFRS were \$2,770,201.00, and were paid on April 1, 2015.

At December 31, 2015, the State's proportionate share of the PFRS pension expense, associated with the County, calculated by the plan as of the June 30, 2015 measurement date is \$715,671.00. This on-behalf expense is not recognized by the County because of the regulatory basis of accounting as described in note 1.

Deferred Outflows of Resources and Deferred Inflows of Resources - At December 31, 2015, the County had deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources			Deferred Inflows of Resources		
	PERS	PFRS	Total	PERS	PFRS	Total
Differences between Expected and Actual Experience	\$ 1,692,041.00	\$ -	\$ 1,692,041.00	\$ -	\$ 564,308.00	\$ 564,308.00
Changes of Assumptions	7,616,869.00	12,078,994.00	19,695,863.00	-	-	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	-	-	1,140,351.00	1,138,656.00	2,279,007.00
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	-	4,529,624.00	4,529,624.00	3,947,370.00	-	3,947,370.00
County Contributions Subsequent to the Measurement Date	1,358,188.00	1,596,384.00	2,954,572.00	-	-	-
	<u>\$10,667,098.00</u>	<u>\$ 18,205,002.00</u>	<u>\$ 28,872,100.00</u>	<u>\$ 5,087,721.00</u>	<u>\$ 1,702,964.00</u>	<u>\$ 6,790,685.00</u>

\$1,358,188.00 and \$1,596,384.00 for PERS and PFRS, respectively, included in deferred outflows of resources, will be included as a reduction of the net pension liability in the year ending December 31, 2016. These amounts were based on an estimated April 1, 2017 contractually required contribution, prorated from the pension plans measurement date of June 30, 2015 to the County's year end of December 31, 2015.

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

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

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

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

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

Year Ending Dec 31,	<u>PERS</u>	<u>PFRS</u>	<u>Total</u>
2016	\$ 599,225.00	\$ 2,986,131.00	\$ 3,585,356.00
2017	599,225.00	2,986,131.00	3,585,356.00
2018	599,224.00	2,986,133.00	3,585,357.00
2019	1,480,463.00	4,143,573.00	5,624,036.00
2020	943,052.00	1,803,686.00	2,746,738.00
	<u>\$ 4,221,189.00</u>	<u>\$ 14,905,654.00</u>	<u>\$ 19,126,843.00</u>

Actuarial Assumptions

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The total pension liability was calculated through the use of updated procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2015. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

	<u>PERS</u>	<u>PFRS</u>
Inflation	3.04%	3.04%
Salary Increases:		
2012-2021	2.15% - 4.40% Based on Age	2.60% - 9.48% Based on Age
Thereafter	3.15% - 5.40% Based on Age	3.60% - 10.48% Based on Age
Investment Rate of Return	7.90%	7.90%
Mortality Rate Table	RP-2000	RP-2000
Period of Actuarial Experience		
Study upon which Actuarial Assumptions were Based	July 1, 2008 - June 30, 2011	July 1, 2010 - June 30, 2013

For PERS, mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees.

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

For PFRS, mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and one year using Projection Scale BB for male service retirements with adjustments for mortality improvements from the base year based on Projection Scale BB. Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected fourteen years using Projection Scale BB for female service retirements and beneficiaries with adjustments for mortality improvements from the base year of 2014 based on Projection Scale BB.

For PERS and PFRS, in accordance with State statute, the long-term expected rate of return on plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PERS's and PFRS's target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation %</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad U.S. Equities	27.25%	8.52%
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds / Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex U.S.	3.50%	-0.40%
REIT	4.25%	5.12%
	<u>100.00%</u>	

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

Discount Rate - The discount rate used to measure the total pension liability at June 30, 2015 was 4.90% for PERS and 5.79% for PFRS. For both PERS and PFRS, the respective single blended discount rates were based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rates assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and for PFRS, the non-employer contributing entity, will be made based on the average of the last five years of contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033 for PERS and through 2045 for PFRS. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033 for PERS and through 2045 for PFRS, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liabilities.

Sensitivity of County's Proportionate Share of Net Pension Liability to Changes in the Discount Rate

Public Employees' Retirement System (PERS) - The following presents the County's proportionate share of the net pension liability at June 30, 2015, the plans measurement date, calculated using a discount rate of 4.90%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rates used:

	PERS		
	1% Decrease (3.90%)	Current Discount Rate (4.90%)	1% Increase (5.90%)
County's Proportionate Share of the Net Pension Liability	<u>\$ 88,152,144.00</u>	<u>\$ 70,925,842.00</u>	<u>\$ 56,483,435.00</u>

Police and Firemen's Retirement System (PFRS) - As previously mentioned, PFRS has a special funding situation, where the State of New Jersey pays a portion of the County's annual required contribution. As such, the net pension liability as of June 30, 2015, the plans measurement date, for the County and the State of New Jersey, calculated using a discount rate of 5.79%, as well as using a discount rate that is 1% lower or 1% higher than the current rates used is as follows:

	PFRS		
	1% Decrease (4.79%)	Current Discount Rate (5.79%)	1% Increase (6.79%)
County's Proportionate Share of the Net Pension Liability	\$ 86,250,304.00	\$ 65,424,532.00	\$ 48,442,976.00
State of New Jersey's Proportionate Share of Net Pension Liability associated with the County	<u>7,563,862.00</u>	<u>5,737,512.00</u>	<u>4,248,286.00</u>
	<u>\$ 93,814,166.00</u>	<u>\$ 71,162,044.00</u>	<u>\$ 52,691,262.00</u>

Note 6: PENSION PLANS (CONT'D)**Pension Plan Fiduciary Net Position**

Detailed information about each pension plan's fiduciary net position is available in the separately issued New Jersey Division of Pension and Benefits financial report. Information on where to obtain the report is indicated at the beginning of this note.

Supplementary Pension Information

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

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

	<u>Measurement Date Ended June 30,</u>		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.3159562293%	0.3159198011%	0.3461875518%
County's Proportionate Share of the Net Pension Liability	\$ 70,925,842.00	\$ 59,148,828.00	\$ 65,973,970.00
County's Covered-Employee Payroll	\$ 21,719,636.00	\$ 21,667,940.00	\$ 22,637,576.00
County's Proportionate Share of the Net Pension Liability as a Percentage of it's Covered-Employee Payroll	326.55%	272.98%	291.44%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	47.93%	52.08%	48.72%

Schedule of the County's Contributions - Public Employees' Retirement System (PERS) (Last Three Years)

	<u>Year Ended December 31,</u>		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Contractually Required Contribution	\$ 2,716,376.00	\$ 2,604,397.00	\$ 2,600,987.00
County's Contribution in Relation to the Contractually Required Contribution	<u>(2,716,376.00)</u>	<u>(2,604,397.00)</u>	<u>(2,600,987.00)</u>
County's Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered-Employee Payroll	\$ 21,794,044.00	\$ 21,719,636.00	\$ 21,667,940.00
County's Contributions as a Percentage of it's Covered-Employee Payroll	12.46%	11.99%	12.00%

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

	<u>Measurement Date Ended June 30,</u>		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.3927864532%	0.3606708197%	0.3494647436%
County's Proportionate Share of the Net Pension Liability	\$ 65,424,532.00	\$ 45,369,044.00	\$ 46,458,185.00
State's Proportionate Share of the Net Pension Liability associated with the County	<u>5,737,512.00</u>	<u>4,885,484.00</u>	<u>4,330,467.00</u>
Total	<u>\$ 71,162,044.00</u>	<u>\$ 50,254,528.00</u>	<u>\$ 50,788,652.00</u>
County's Covered-Employee Payroll	\$ 12,318,944.00	\$ 11,270,164.00	\$ 10,914,296.00
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	531.09%	402.56%	425.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.31%	62.41%	58.70%

Schedule of the County's Contributions - Police and Firemen's Retirement System (PFRS) (Last Three Years)

	<u>Year Ended December 31,</u>		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Contractually Required Contribution	\$ 3,192,768.00	\$ 2,770,201.00	\$ 2,549,617.00
County's Contribution in Relation to the Contractually Required Contribution	<u>(3,192,768.00)</u>	<u>(2,770,201.00)</u>	<u>(2,549,617.00)</u>
County's Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered-Employee Payroll	\$ 13,311,422.00	\$ 12,329,444.00	\$ 11,466,250.00
County's Contributions as a Percentage of its Covered-Employee Payroll	23.99%	22.47%	22.24%

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

Changes in Benefit Terms - None

Changes in Assumptions - The discount rate changed from 5.39% as of June 30, 2014, to 4.90% as of June 30, 2015, in accordance with Paragraph 44 of GASB Statement No. 67.

Other Changes in Assumptions – New assumptions related to future increases on Social Security Wage Base and the 401(a)(17) compensation limit have been added as follows:

401(a)(17) Pay Limit – 3.00 per annum
Social Security Wage Base – 4.00 per annum

Police and Firemen's Retirement System (PFRS)

Changes in Benefit Terms - None

Changes in Assumptions - The discount rate changed from 6.32% as of June 30, 2014, to 5.79% as of June 30, 2015, in accordance with Paragraph 44 of GASB Statement No. 67.

Other Changes in Assumptions – Demographic assumptions with respect to no-vested withdrawal, disability, service retirement, active death, salary increases rates and inactive mortality were revised in accordance with the results of the July 1, 2010 – June 30, 2013 experience study and approved by the Board of Trustees of the PERS Pension Plan at its February 9, 2015 Board Meeting.

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

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

Plan Description - The County's defined benefit postemployment healthcare plan, the Cumberland County Postemployment Benefits Plan (the "County Plan"), allows retiring employees, and their eligible dependents, who are at least 55 years of age with 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.

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

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 2015, 2014 and 2013, the County contributed \$1,739,736.81, \$1,768,222.38 and \$1,502,071.44, 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 2015, 2014 and 2013, employee contributions to the plan were \$478,336.74, \$448,205.97 and \$470,796.07, respectively.

Annual OPEB Cost - For year ended December 31, 2015, the County's annual OPEB cost (expense) of \$12,709,316.00 for the plan was equal to the ARC plus certain adjustments because the County's actual contributions in prior years differed from the ARC. The County's annual required contribution (ARC), the interest on the net OPEB obligation, the adjustment to the ARC, the increase or decrease in the net OPEB obligation, the net OPEB obligation, and the percentage of annual OPEB cost contributed to the plan for years 2015, 2014, and 2013 are as follows:

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Annual Required Contribution (ARC)	\$ 15,931,359.00	\$ 15,931,359.00	\$ 13,761,312.00
Interest on the Net OPEB Obligation	2,306,687.00	1,951,853.00	1,411,021.00
Adjustment to the ARC	<u>(5,528,730.00)</u>	<u>(4,678,254.00)</u>	<u>(3,825,126.00)</u>
Annual OPEB Cost	12,709,316.00	13,204,958.00	11,347,207.00
Pay-as-You Go Cost (Existing Retirees)	<u>(3,004,291.00)</u>	<u>(3,066,847.00)</u>	<u>(2,614,013.00)</u>
Increase (Decrease) in the Net OPEB Obligation	9,705,025.00	10,138,111.00	8,733,194.00
Net OPEB Obligation, January 1	<u>65,905,335.00</u>	<u>55,767,224.00</u>	<u>47,034,030.00</u>
Net OPEB Obligation, December 31	<u>\$ 75,610,360.00</u>	<u>\$ 65,905,335.00</u>	<u>\$ 55,767,224.00</u>
Percentage of Annual OPEB Cost Contributed	23.6%	23.2%	23.0%

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

	<u>2015</u>	<u>2013</u>	<u>2011</u>
Actuarial Accrued Liability (AAL)	\$ 216,406,584.00	\$ 154,530,727.00	\$ 133,012,955.00
Actuarial Value of Plan Assets	<u>-</u>	<u>-</u>	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 216,406,584.00</u>	<u>\$ 154,530,727.00</u>	<u>\$ 133,012,955.00</u>
Funded Ratio (Actuarial Value of Plan Assets / AAL)	0.0%	0.0%	0.0%
Covered Payroll (Active Plan Members)	\$ 39,216,000.00	\$ 38,664,000.00	\$ 36,907,903.00
UAAL as a Percentage of Covered Payroll	551.8%	399.7%	360.4%

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

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

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

In the January 1, 2015 actuarial valuation, the projected unit credit actuarial cost method was used. Under this method, an actuarial accrued liability is determined as the actuarial present value of the portion of projected benefits which is allocated to service before the current plan year. In addition, a normal cost is determined as the actuarial present value of the portion of projected benefits which is allocated to service in the current plan year for each active participant under the assumed retirement age. The UAAL is being amortized (straight-line) for thirty (30) years on an open basis. The actuarial assumptions included the following:

- *Mortality.* RP-2014 Mortality Tables (Male/Female).
 - Pre-retirement - RP-2014 Employee Mortality Table with a one-year age setback to reflect expected mortality improvement.
 - Post-retirement - RP-2014 Healthy Annuitant Mortality Table with a one-year age setback to reflect expected mortality improvement.
 - Disabled lives - RP-2014 Disabled Retiree Mortality Table.
- *Turnover.* NJ State Pensions Ultimate Withdrawal Rates - prior to benefits eligibility.
- *Assumed Retirement Age.* at first eligibility after completing 25 years of service.
- *Full Attribution Period.* service to assumed retirement age.
- *Annual Discount Rate.* Future costs have been discounted at the rate of 2.5% compounded annually for GASB 45 purposes.
- *Rates of Retirement, Rates of Withdrawal, and Rates of Disability.* The same table used to value the Public Employees' Retirement System of New Jersey - Local liability.
- *Medical Trend.* 10% in 2016, reducing by 1% per annum, leveling at 5% per annum in 2021 and later years.
- *Medical Cost Aging Factor.* NJSHBP Medical Morbidity Rates
- *Retiree Contributions.* 20% of the annual premium coverage is required from eligible retirees.

Note 8: COMPENSATED ABSENCES

Under the existing policy of the County, full-time employees are entitled to fifteen paid sick leave days each year. Unused sick leave may be accumulated and carried forward to the subsequent year. The County of Cumberland compensates employees for unused sick leave upon retirement. The current policy for most employee contracts provides one compensated day for every two days accumulated up to a maximum of \$9,000. Other employee contracts with the County, which include the Prosecutor's Office and Department of Corrections, follow the same compensation for the days, but their maximum payout range is between \$12,000 and \$17,500 which is based on a range of 15 to 25+ years employed by the County.

Note 8: COMPENSATED ABSENCES (CONT'D)

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, 2015, accrued benefits for compensated absences are valued at \$2,651,162.03. 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, 2015 the balance of fund was \$1,332,841.54.

Note 9: DEFERRED COMPENSATION SALARY ACCOUNT

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

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

Note 10: LEASE OBLIGATIONS

At December 31, 2015, the County had lease agreements in effect for the following:

- Capital:
 - None
- Operating:
 - Land and Building (6 sites)
 - Copiers (approximately 74 units)

The following is an analysis of the County's operating leases. Future minimum lease payments under operating lease agreements are as follows:

<u>Year</u>	<u>Amount</u>
2016	\$ 555,442.68
2017	579,069.24
2018	576,936.24
2019	576,988.32
2020	450,401.09
2021-2025	2,169,795.36
2026-2030	2,379,769.80
2031-2035	2,627,457.60

Rental payments under operating leases for the year 2015 were \$817,037.85.

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

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

County College Bonds, Series 2006 - On August 15, 2006, the County issued \$9,000,000.00 of County College Bonds, with interest rates ranging from 3.875% to 4.125%. The Bonds were issued to permanently finance various capital improvement ordinances, specifically 2002-1, 2003-2, 2004-1, and 2006-2, by the repayment of the principal of certain bond anticipation notes heretofore issued by the County. The final maturity of the bonds is August 15, 2021.

General Improvement Bonds, Series 2006 - On August 15, 2006, the County issued \$10,500,000.00 of General Improvement Bonds, with interest rates ranging from 3.875% to 4.125%. The Bonds were issued to permanently finance various capital improvement ordinances, specifically 2002-1, 2003-2, 2004-1, and 2006-2, by the repayment of the principal of certain bond anticipation notes heretofore issued by the County. The final maturity of the bonds is August 15, 2018.

General Improvement Bonds, Series 2007 - On November 1, 2007, the County issued \$28,300,000.00 of General Improvement Bonds, with interest rates ranging from 3.50% to 5.00%. The Bonds were issued to permanently finance various capital improvement ordinances, specifically 2005-2, 2006-3, and 2007-2. The final maturity of the bonds is November 1, 2023.

General Improvement Bonds, Series 2009 - On December 29, 2009, the County issued \$18,567,000.00 of General Improvement Bonds, with interest rates ranging from 2.50% to 5.00%. The bonds were issued to fund various capital ordinances, specifically 2008-3 and 2009-1. The final maturity of the bonds is December 15, 2024.

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

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

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

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

Note 11: CAPITAL DEBT (CONT'D)**General Improvement Bonds (Cont'd)**

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

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

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 8,245,000.00	\$ 2,598,848.99	\$ 10,843,848.99
2017	8,810,000.00	2,347,607.76	11,157,607.76
2018	8,735,000.00	2,018,656.76	10,753,656.76
2019	7,385,000.00	1,700,755.76	9,085,755.76
2020	7,515,000.00	1,431,118.00	8,946,118.00
2021-2025	27,792,000.00	3,173,231.28	30,965,231.28
2026-2030	4,470,000.00	163,087.50	4,633,087.50
	<u>\$ 72,952,000.00</u>	<u>\$ 13,433,306.05</u>	<u>\$ 86,385,306.05</u>

General Debt – County Capital Loan Agreement

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 1,680,000.00	\$ 2,733,756.25	\$ 4,413,756.25
2017	1,745,000.00	2,700,156.25	4,445,156.25
2018	1,795,000.00	2,647,806.25	4,442,806.25
2019	1,850,000.00	2,593,956.25	4,443,956.25
2020	1,925,000.00	2,519,956.25	4,444,956.25
2021-2025	11,055,000.00	11,163,531.25	22,218,531.25
2026-2030	14,050,000.00	8,167,881.25	22,217,881.25
2031-2035	16,390,000.00	5,418,112.50	21,808,112.50
2036-2039	13,400,000.00	1,675,000.00	15,075,000.00
	<u>\$ 63,890,000.00</u>	<u>\$ 39,620,156.25</u>	<u>\$ 103,510,156.25</u>

Note 11: CAPITAL DEBT (CONT'D)**General Debt - New Jersey Green Acres Loans**

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

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

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 93,984.50	\$ 7,514.45	\$ 101,498.95
2017	95,873.59	5,625.38	101,498.97
2018	97,800.65	3,698.29	101,498.94
2019	70,033.09	1,732.51	71,765.60
2020	41,410.06	622.18	42,032.24
	<u>\$ 399,101.89</u>	<u>\$ 19,192.81</u>	<u>\$ 418,294.70</u>

Note 11: CAPITAL DEBT (CONT'D)

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>
<u>Issued</u>			
General:			
Bonds, Loans and Notes	\$ 78,871,101.89	\$ 78,003,234.53	\$ 73,948,551.80
Authorized by Another Public Body			
Guaranteed by the County -- Capital Loan Agreement	63,890,000.00	63,890,000.00	
Bonds Issued by Another Public Body			
Guaranteed by the County -- Bonds and Notes	35,145,000.00	37,070,000.00	19,680,000.00
Total Issued	<u>177,906,101.89</u>	<u>178,963,234.53</u>	<u>93,628,551.80</u>
<u>Authorized but not Issued</u>			
General:			
Bonds, Loans and Notes	3,607,127.58	14,812,833.58	1,543,831.35
Total Issued and Authorized but not Issued	<u>181,513,229.47</u>	<u>193,776,068.11</u>	<u>95,172,383.15</u>
<u>Deductions</u>			
General:			
Bonds Issued by Another Public Body			
Public Body Guaranteed by the County	35,145,000.00	37,070,000.00	19,680,000.00
Funds Temporarily Held to Pay Bonds	885,862.14	2,265,381.64	1,353,794.31
Bonds Issued and Bonds Authorized but not Issued for Capital Projects for County Colleges	14,501,500.00	14,379,500.00	12,832,500.00
Accounts Receivable from Other Public Authorities	44,399,716.60	44,399,716.60	
Est Proceeds to be Used to Pay Bonds and Notes		10,400,000.00	
Total Deductions	<u>94,932,078.74</u>	<u>108,514,598.24</u>	<u>33,866,294.31</u>
Net Debt	<u>\$ 86,581,150.73</u>	<u>\$ 85,261,469.87</u>	<u>\$ 61,306,088.84</u>

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the annual debt statement and indicated a statutory net debt of 0.99%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	<u>\$ 181,513,229.47</u>	<u>\$ 94,932,078.74</u>	<u>\$ 86,581,150.73</u>

Net debt \$86,581,150.73 divided by the equalized valuation basis per N.J.S.A.40A:2-2, as amended, \$8,747,258,975.00, equals 0.99%.

Note 11: CAPITAL DEBT (CONT'D)**Borrowing Power Under N.J.S.A. 40A:2-6 as Amended**

2% of Equalized Valuation Basis (Municipal)	\$ 174,945,179.50
Less: Net Debt	<u>86,581,150.73</u>
Remaining Borrowing Power	<u><u>\$ 88,364,028.77</u></u>

Note 12: CAPITAL DEBT REFUNDING

On September 16, 2015, the County issued \$20,910,000.00 in Refunding Bonds, consisting of \$12,910,000.00 General Improvement Refunding Bonds, \$3,850,000.00 County College Refunding Bonds and \$4,150,000.00 State Aid County College Refunding Bonds with interest rates between 1.00% - 4.00% to advance refund \$2,400,000.00 of outstanding 2006 General Improvement Bonds, \$4,000,000.00 of outstanding 2006 County College Bonds, and \$10,600,000.00 of outstanding 2007 General Improvement Bonds, \$4,000,000.00 of outstanding 2006 State Aid County College Bonds, and to provide for the costs associated with the authorization, sale and issuance of the Bonds. As a result of the advance refunding, the County will reduce its total debt service payments over the next eight years by \$818,743.30, which results in an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$714,526.54, or 3.4381% of the amount being refunded. The advance refunding meets the requirements of an in-substance defeasance and the liability for the refunded bonds was removed from the County's financial statements.

Note 13: ARBITRAGE REBATE

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

The County has multiple bonds outstanding as of December 31, 2015 that are subject to rebate calculations. Rebate calculations on these bonds are required to be made at least once every five years. The County prepares rebate calculations for purposes of determining any contingent liability for rebate in accordance with the requirements.

Note 14: CHANGE ORDERS

During the year 2015, the County amended contracts by approving the following change orders that resulted in the total amount of change orders executed for these projects to exceed the originally awarded contract price by more than twenty percent (20%):

<u>Ordinance Number</u>	<u>Project Description</u>
2015-103	Drug and Alcohol Treatment Services for the Cumberland County Alcohol and Drug Abuse Services Office
2015-199	Architect/Engineering Design Services for Communications Tower Build Design Specifications
2015-283	Providing In-School Program Services for the Cumberland County Office of Employment and Training
2015-284	Providing Out-of-School Program Services for the Cumberland County Office of Employment and Training
2015-285	Providing Out-of-School Program Services for the Cumberland County Office of Employment and Training
2015-337	Providing Various Services for the Cumberland County Youth Services Advisory Council
2015-340	Providing Various Services for the Cumberland County Youth Services Advisory Council
2015-409	Providing Various Services for the Cumberland County Office on Aging and Disabled
2015-432	Construction, Alteration and Improvement of the Courthouse Façade
2015-457	ADA Improvements at 164 West Broad Street
2015-499	Providing Various Social Services for the Cumberland County Youth Services Advisory Council
2015-542	Providing Drug and Alcohol Treatment Services for the Cumberland County Alcohol and Drug Services Office
2015-543	Providing Drug and Alcohol Treatment Services for the Cumberland County Alcohol and Drug Services Office
2015-556	Providing Various Services for the Cumberland County Youth Services Advisory Council

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

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

Note 15: RISK MANAGEMENT

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

Property and Liability Insurance - The County maintains commercial insurance coverage for vehicles, public officials, crime and surety bonds, etc.

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

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, 2015, which can be obtained from:

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

The County 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.

Note 15: RISK MANAGEMENT (CONT'D)

At December 31, 2015, the balance estimated to be payable for the workers' compensation insurance was \$770,135.31, 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 \$275,000.00, 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, 2015. 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 2015 or future budgets. At December 31, 2015, the balances of the reserves are as follows:

<u>Insurance Plan</u>	<u>Amount</u>
Reserve for Workers' Compensation Insurance--Trust Fund	\$65,423.96
Reserve for General Liability Insurance--Trust Fund	55,840.24
Reserve for Automobile and Contractors Equipment Physical Damage Insurance -- Trust Fund	316,712.73

Note 16: COUNTY GUARANTEES

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

Cumberland County Improvement Authority

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

**CCIA
Outstanding Debt Issued
Under a Lease/Loan Agreement with the County
Or Guaranteed by the County
As of December 31, 2015**

	<u>Purpose</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Amount Outstanding</u>	<u>Amount Guaranteed by County</u>
(1)	County Guaranteed Solid Waste System Revenue Bonds, Series 2006	4.00-5.25%	8-3-06	1-1-26	\$17,410,000	\$17,410,000
(2)	County Guaranteed Lease Revenue Bonds, Series 2014	2.00-5.00%	5-29-14	5-1-39	\$17,735,000	\$17,735,000
(3)	County Guaranteed Revenue Bonds, Series 2014	2.00-5.00%	10-30-14	9-1-39	\$63,890,000	\$63,890,000

Note 16: COUNTY GUARANTEES (CONT'D)**(1) 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."

(2) 2014 Agreement

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

Note 16: COUNTY GUARANTEES (CONT'D)**(2) 2014 Agreement (Cont'd)**

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

(3) 2014 Agreement

In October 2014, the Improvement Authority issued its County General Obligation Revenue Bonds (Technical High School Project), Series 2014, in the initial aggregate principal amount of \$63,890,000.00 (the "Series 2014 Bonds"), to make a loan to the County to finance the purchase of real property and the construction and equipping of a Technical High School. The payment of the principal and the interest on the Series 2014 Bonds is guaranteed by the County pursuant to a guaranty agreement executed and delivered by the County and the Authority in connection with the issuance of the Series 2014 Bonds. As of December 31, 2015, \$63,890,000.00 principal amount of the Series 2014 Bonds were outstanding.

Non-Guaranteed CCIA Debt

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

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

Note 17: FARMLAND PRESERVATION TRUST

The Board of Chosen Freeholders authorized the Farmland and Open Space Preservation Trust Fund referendum on the November, 1994 ballot. With a 58% majority, voters authorized the dedication of one cent of the County tax rate for Farmland and Open Space Preservation. The revenue is to be used for the acquisition of lands and interests in lands for conservation of farmland or open space. In proposing the issue, the Freeholders earmarked the first three to five years of revenue exclusively for farmland preservation. Future changes to the tax rate or levy must be authorized by referendum. All revenue received is accounted for in a Trust Fund dedicated by rider (N.J.S.A. 40A:4-39) for the purpose stated. Interest earned on the investment of these funds is credited to the Farmland Preservation Trust Fund. As of December 31, 2015, the Reserve for Farmland Preservation had a balance of \$610,266.27.

Note 18: CONTINGENCIES

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

Litigation - The County is a defendant in several legal proceedings that are in various stages of litigation in the nature of claims for alleged damages to persons and/or property and other similar types of actions rising in the course of County operations. It is believed that the outcome, or exposure to the County, from such litigation is either unknown or potential losses, if any, would not have a material adverse effect to the financial position of the County. The County has procured insurance coverage covering all pending claims which is deemed to be adequate to meet any contingent liabilities arising from pending litigation or claims.

Note 19: CONCENTRATIONS

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

Note 20: SUBSEQUENT EVENTS

Division of Social Services – On November 24, 2015, the Board of Chosen Freeholders voted to dissolve the Cumberland County Board of Social Services and have the County take over the services in order to create greater operational efficiency with respect to the administration and delivery of services. On December 22, 2015, the Board of Chosen Freeholders adopted Resolution 2015-628 creating a Division of Social Services within the Department of Administration and Finance, effective January 1, 2016.

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

<u>Purpose</u>	<u>Adoption</u>	<u>Authorization</u>
Various Capital Improvements	02/23/16	\$ 6,000,000.00
Various Improvements to Buildings, Roads and Parking Lots at the Cumberland County College	05/24/16	2,600,000.00
Advance Refunding of All or a Portion of Certain General Improvement Bonds, Series 2009	05/24/16	7,700,000.00
Technologies Upgrades for the Surrogate's Office	06/28/16	142,500.00

SUPPLEMENTAL EXHIBITS

SUPPLEMENTAL EXHIBITS

CURRENT FUND

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash
For the Year Ended December 31, 2015

Cash Balance December 31, 2014.....	\$	28,700,469.29
Increased by Cash Receipts		
Petty Cash.....	\$	15,075.00
Revenue Collection		
Tax Levy.....	89,695,000.00	
Misc. Anticipated Revenue.....	29,409,309.44	
Misc. Revenue Not Anticipated.....	215,909.20	
Reserve, Sale of Assets.....	1,122,358.46	
Reserve, Fuel Facility Charges.....	290.32	
Due General Capital -		
Interest (VoTEC High School).....	147,643.11	
Federal & State Grants Cancelled.....	198,913.01	
Cash Held by County Treasurer for Board of Health	3,096,988.02	
Cash Held by County Treasurer for County Library	<u>1,003,913.96</u>	
		124,905,400.52
Decreased by Disbursements		
Petty Cash.....	15,075.00	
Interfund - General Capital		
Balance of Emergency Appropriation.....	1,023,735.00	
Reserve to Pay Manor Debt.....	1,017,305.14	
Budget		
Budget Appropriations.....	115,025,603.63	
Appropriation Reserves.....	4,277,432.11	
Accounts Payable.....	148,083.39	
Reserve for Special Emergency.....	194,366.60	
Cash Held by County Treasurer for Board of Health	2,842,336.49	
Cash Held by County Treasurer for County Library	945,248.38	
Return of Prior Year Revenue, Bail.....	<u>5,750.00</u>	
		<u>125,494,935.74</u>
Cash Balance December 31, 2015.....	\$	<u><u>28,110,934.07</u></u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Change Funds
 As of December 31, 2015

Change Fund	<u>Amount</u>
County Clerk.....	\$ 100.00
Meals on Wheels.....	100.00
Surrogate.....	40.00
	\$ 240.00

Exhibit SA-3

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Petty Cash Funds
 For the Year Ended December 31, 2015

Petty Cash Funds:	<u>Treasurer's Disbursements</u>	<u>Returned to Treasurer</u>
Prosecutor.....	\$ 1,000.00	\$ 1,000.00
Library.....	200.00	200.00
Freeholders.....	100.00	100.00
Drug & Alcohol Clinic.....	200.00	200.00
Rutgers, 4-H Extension.....	100.00	100.00
Buildings & Grounds.....	75.00	75.00
Sheriff, Extradition.....	3,000.00	3,000.00
Corrections, Inmates.....	5,000.00	5,000.00
Corrections.....	300.00	300.00
Sheriff.....	300.00	300.00
Planning.....	25.00	25.00
Juvenile Detention.....	250.00	250.00
Tax Board.....	100.00	100.00
Treasurer.....	50.00	50.00
County Clerk.....	500.00	500.00
Sheriff, Subpoenas.....	3,000.00	3,000.00
County School Superintendent.....	25.00	25.00
County Surrogate.....	100.00	100.00
Board of Elections.....	500.00	500.00
Office on Aging & Disabled.....	200.00	200.00
Legal.....	500.00	500.00
Veterans Affairs.....	50.00	50.00
	\$ 15,575.00	\$ 15,575.00

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Taxes Receivable
 For the Year Ended December 31, 2015

	<u>County Taxes</u>
2015 Levy	\$ 89,695,000.00
Decreased by:	
Collections	<u>\$ 89,695,000.00</u>

Exhibit SA-5

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Added and Omitted Taxes
 For the Year Ended December 31, 2015

Balance Dec. 31, 2014		\$ 367,191.77
Increased by:		
Levy per Certification of the County Board of Taxation for Added and Omitted 2015 Taxes Due February 15, 2016		<u>262,137.61</u>
		629,329.38
Decreased by:		
Collections	\$ 358,854.86	
Canceled - Paid to Board of Health	4,360.96	
Canceled - Paid to Open Space Fund	<u>3,975.95</u>	
		<u>367,191.77</u>
Balance Dec. 31, 2015		<u>\$ 262,137.61</u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue Accounts Receivable
For the Year Ended December 31, 2015

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
Collections Realized as Revenue in 2015 County Budget:				
Miscellaneous Revenues Anticipated:				
County Clerk	\$ 27,849.60	\$ 606,244.30	\$ 616,689.05	\$ 17,404.85
Surrogate	3,751.28	99,243.34	100,272.08	2,722.54
Sheriff		135,658.12	135,658.12	
Interest on Investments:				
Treasurer		330,073.52	330,073.52	
Cumberland Manor	259.95		259.95	
Clerk	80.01	1,024.35	1,004.18	100.18
Surrogate	5.71	63.11	65.07	3.75
Sheriff	95.91	1,664.67	1,584.76	175.82
Juvenile Detention Center Room and Board	85,250.00	248,875.00	334,125.00	
Board of County Patients in State and Other Institutions --				
County Adjuster		32,122.93	32,122.93	
Special Items of Revenue Anticipated:				
County Clerk		430,470.40	430,470.40	
Surrogate		80,560.59	80,560.59	
Prosecutor - Discovery		10,228.02	10,228.02	
Sheriff		67,597.31	67,597.31	
	<u>\$ 117,292.46</u>	<u>\$ 2,043,825.66</u>	<u>\$ 2,140,710.98</u>	<u>\$ 20,407.14</u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2014 Appropriation Reserves
For the Year Ended December 31, 2015

	<u>Balance</u> <u>12/31/14</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Salaries</u>				
General Government				
Freeholders.....	\$ 7,766.52		\$ 6,310.69	\$ 1,455.83
County Clerk.....	32,079.60		25,289.44	6,790.16
Administration & Finance.....	86,307.63		72,246.12	14,061.51
Technology.....	19,113.91		14,505.59	4,608.32
Board of Taxation.....	21,099.83		7,293.27	13,806.56
Legal.....	27,910.87		6,574.13	21,336.74
Adjuster.....	2,285.38	\$ 2,500.00	4,296.84	488.54
Board of Elections.....	15,090.98		13,843.75	1,247.23
Central Expenses - Facilities				
Buildings & Grounds.....	206,524.69		76,619.46	129,905.23
Switchboard.....	27,856.61			27,856.61
Fringe Benefits & Payroll Taxes				
Terminal Leave - Sick & Vacation.....	1,000.00		1,000.00	
Salary Adjustments.....	22,000.00			22,000.00
Land Use Administration				
Planning.....	30,005.89		25,055.37	4,950.52
Judiciary and Corrections				
Surrogate.....	18,683.87		17,476.83	1,207.04
Sheriff.....	276,382.93		185,486.92	90,896.01
Prosecutor.....	547,855.17		392,833.91	155,021.26
Juvenile Detention.....	469,574.87		84,372.20	385,202.67
County Jail.....	1,015,586.51		639,254.08	376,332.43
Public Safety				
Weights & Measures.....	6,774.79		5,670.05	1,104.74
Emergency Communications (911).....	326,951.21		81,437.37	245,513.84
Emergency Management.....	14,383.65		8,965.32	5,418.33
Fire Academy.....	5,090.27		1,678.81	3,411.46
Public Works				
Roads & Bridges.....	223,457.96		85,314.68	138,143.28
Traffic Engineer.....	12,843.96		1,253.74	11,590.22
Engineering.....	12,357.89	15,000.00	27,334.83	23.06
Mosquito Control.....	53,838.69		23,244.69	30,594.00
Health & Human/Social Services				
Aging & Disabled.....	76,162.98		8,856.79	67,306.19
Drug & Alcohol Treatment.....	103,527.70		28,188.88	75,338.82
Veterans Affairs.....	9,387.09		6,216.29	3,170.80
Recreation, Culture, Heritage & Education				
Recreation.....	3,716.71		3,709.68	7.03
Rutgers Agriculture Extension.....	28,208.25		17,419.27	10,788.98
County School Superintendent.....	13,040.28		7,172.84	5,867.44
Sub-Total Operations - Salaries.....	3,716,866.69	17,500.00	1,878,921.84	1,855,444.85

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2014 Appropriation Reserves
For the Year Ended December 31, 2015

	<u>Balance</u> <u>12/31/14</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Other Operating Expenses</u>				
General Government				
Freeholders.....	\$ 18,139.60		\$ 2,054.23	\$ 16,085.37
County Clerk.....	44,210.26		787.36	43,422.90
Board of Elections.....	69,219.62		200.31	69,019.31
Elections - Reimbursable Charges				
Primary Election.....	60,723.42		(10,000.00)	70,723.42
School Board Election.....	9,101.83		(1,000.00)	10,101.83
Administration & Finance.....	59,660.81		(8,518.62)	68,179.43
Auditor.....	115,000.00		91,000.00	24,000.00
Board of Taxation.....	2,394.78		(10.01)	2,404.79
Technology.....	4,560.34		(4,591.59)	9,151.93
Legal.....	78,399.39		(8,727.90)	87,127.29
Adjuster.....	225,411.53		(80,770.22)	306,181.75
Burial of Indigents.....	300.00	\$ 1,200.00	(1,500.00)	3,000.00
Central Expenses - Facilities				
Other Insurance.....	10,000.00		(3,452.45)	13,452.45
Buildings & Grounds.....	37,869.27		(31,075.16)	68,944.43
Switchboard.....	105,848.43		(9,329.20)	115,177.63
Postage.....	19,994.76		615.34	19,379.42
Utilities - Heat, Electric, Water, etc.....	767,277.42	(18,700.00)	49,373.97	699,203.45
Gasoline.....	121,214.04		3,179.55	118,034.49
Fringe Benefits & Payroll Taxes				
Employee Health Insurance.....	887,453.19		(2,233.34)	889,686.53
Retiree Health Insurance.....	1,538.71			1,538.71
Employee Insurance Waivers.....	6,687.76			6,687.76
Education Fund, Tuition Reimburse.....	2,745.57		1,380.00	1,365.57
Pension.....	13,366.95		422.42	12,944.53
Social Security.....	12,497.66			12,497.66
NJ Unemployment.....	15,321.16		9,088.74	6,232.42
Land Use Administration				
Planning.....	35,469.07		(3,700.61)	39,169.68
Agriculture Development.....	27,462.49		(0.01)	27,462.50
Soil Conservation.....	15,000.00			15,000.00
Board of Construction Appeals.....	5,000.00		(5,787.40)	10,787.40
Judiciary and Corrections				
Surrogate.....	6,286.91		(1,408.74)	7,695.65
Sheriff.....	37,552.81		3,972.64	33,580.17
Medical Examiner.....	16,261.93		(178,069.54)	194,331.47
Prosecutor.....	36,551.10		(6,832.05)	43,383.15
Juvenile Detention.....	26,509.58		(18,251.12)	44,760.70
County Jail - Corrections.....	595,325.27		237,504.56	357,820.71

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2014 Appropriation Reserves
For the Year Ended December 31, 2015

	<u>Balance</u> <u>12/31/14</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
Public Safety				
Weights & Measures.....	\$ 394.86		\$ (165.46)	\$ 560.32
Emergency Communications (911).....	16,935.08		(1,206.32)	18,141.40
Emergency Management.....	573.93		(188.93)	762.86
Fire Academy.....	3,585.88		(484.91)	4,070.79
Volunteer Fire Police.....	11,000.00		11,000.00	
Public Works				
Roads & Bridges.....	28,388.58		(33,122.79)	61,511.37
Traffic Engineer.....	8,753.19		(1,488.37)	10,241.56
Engineering.....	627.40		(7,957.00)	8,584.40
Mosquito Control.....	5,657.28		(864.06)	6,521.34
Lighting of Streets & Bridges.....	7,960.24		(360.91)	8,321.15
Health & Human/Social Services				
Aging & Disabled.....	28,000.32		11,108.17	16,892.15
Drug & Alcohol Treatment.....	6,562.34		2,545.86	4,016.48
Mental Health Board.....	916.69		(295.56)	1,212.25
Juveniles in Need of Shelter.....				
Veterans Affairs.....	3,055.78		(1,179.00)	4,234.78
Recreation, Culture, Heritage & Education				
Recreation.....	7,592.21		(577.00)	8,169.21
County College.....				
Out of County College Tuition.....	6,469.49			6,469.49
Rutgers Agriculture Extension.....	6,773.66		620.85	6,152.81
County School Superintendent.....	5,292.51		(255.01)	5,547.52
Special Services School District.....				
Unclassified				
Contingency.....	21,942.62			21,942.62
Matching Funds for Grants.....	2,758.00			2,758.00
Sub-Total Operations - Other Expenses.....	3,663,595.72	\$ (17,500.00)	1,450.72	3,644,645.00
Total Operations.....	\$ 7,380,462.41	\$ -	\$ 1,880,372.56	\$ 5,500,089.85
December 31, 2014 Encumbrances.....		A	\$ (2,427,059.55)	
December 31, 2015 Accounts Payable.....		SA-8	30,000.00	
Cash Disbursed.....		SA-1	4,277,432.11	
Total Paid or Charged.....			<u>\$ 1,880,372.56</u>	

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Accounts Payable
 For the Year Ended December 31, 2015

	<u>Total</u>	<u>2012</u> <u>Manor</u>	<u>Pension &</u> <u>Retro Pmts</u>
Balance December 31, 2014.....	\$ 229,241.57	\$ 71,929.61	\$ 157,311.96
Added from Appropriation Reserve.....	30,000.00		30,000.00
Cash Payments.....	148,083.39	15,000.00	133,083.39
Canceled.....	6,856.61	6,856.61	
Balance December 31, 2015	\$ 104,301.57	\$ 50,073.00	\$ 54,228.57

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held by County Treasurer
For the Board of Health
For the Year Ended December 31, 2015

Balance Dec. 31, 2014		\$ 2,416,217.21
Increased by:		
Funds Collected for the Board of Health		3,096,988.02
		5,513,205.23
Decreased by:		
Payments for the Board of Health		2,842,336.49
Balance Dec. 31, 2015		\$ 2,670,868.74

Exhibit SA-10

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held By County Treasurer
For the County Library
For the Year Ended December 31, 2015

Balance Dec. 31, 2014		\$ 153,141.90
Increased by:		
2015 Budget Appropriation	\$ 954,700.00	
Funds Collected for the County Library	49,213.96	
		1,003,913.96
		1,157,055.86
Decreased by:		
Payments for the County Library		945,248.38
Balance Dec. 31, 2015		\$ 211,807.48

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Reserve for Payment of Bonds - Manor
For the Year Ended December 31, 2015

Balance Dec. 31, 2014	\$ 1,017,305.00
Decreased by:	
Transfer to General Capital Fund	<u>\$ 1,017,305.00</u>

Exhibit SA-12

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Reserve for Sale of Assets
For the Year Ended December 31, 2015

Accrued in 2015:	
CCIA Real Estate Shared Service Agreement - Proceeds from Land Sale	<u>\$ 1,122,358.46</u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Reserve for Special Emergency
For the Year Ended December 31, 2015

	Balance Dec. 31, 2014	Decreased by: Payments	Decreased by: Cancellation by Resolution
	<u> </u>	<u> </u>	<u> </u>
Special Emergency Appropriation	\$ 1,218,101.60	\$ 194,366.60	\$ 1,023,735.00
	<u> </u>	<u> </u>	<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, 2015

	<u>Total</u>	<u>Other</u>	<u>Farmland Preservation</u>	<u>Payroll</u>	<u>School AVA</u>	<u>Clerk</u>	<u>Prosecutor</u>
Balance December 31, 2014.....	\$ 6,789,720.87	\$ 4,704,948.84	\$ 823,965.71	\$ 493,253.02	\$ 90,533.18		\$ 677,020.12
Increased by Cash Receipts							
Farmland/Open Space Preservation...	3,259,964.32		3,259,964.32				
Commodity Resale.....	400,144.86	400,144.86					
Various Reserves.....	6,638,094.83	5,915,672.42				\$ 722,422.41	
Prosecutor Law Enforcement.....	293,460.85						293,460.85
Schools, Audio Visual Aids.....	36,432.00				36,432.00		
Payroll.....	50,840,689.77			50,840,689.77			
	<u>61,468,786.63</u>	<u>6,315,817.28</u>	<u>3,259,964.32</u>	<u>50,840,689.77</u>	<u>36,432.00</u>	<u>722,422.41</u>	<u>293,460.85</u>
Decreased by Disbursements							
Farmland/Open Space Preservation...	3,473,663.76		3,473,663.76				
Gasoline for Commodity Resale.....	327,967.55	327,967.55					
Various Reserves.....	7,332,988.97	7,274,968.56				58,020.41	
Prosecutor Law Enforcement.....	237,983.43						237,983.43
Schools, Audio Visual Aids.....	68,991.34				68,991.34		
Payroll.....	50,905,007.76			50,905,007.76			
	<u>62,346,602.81</u>	<u>7,602,936.11</u>	<u>3,473,663.76</u>	<u>50,905,007.76</u>	<u>68,991.34</u>	<u>58,020.41</u>	<u>237,983.43</u>
Balance December 31, 2015.....	<u>\$ 5,911,904.69</u>	<u>\$ 3,417,830.01</u>	<u>\$ 610,266.27</u>	<u>\$ 428,935.03</u>	<u>\$ 57,973.84</u>	<u>\$ 664,402.00</u>	<u>\$ 732,497.54</u>

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Accounts Receivable (Payable) -- Gasoline
For the Year Ended December 31, 2015

	Balance <u>Dec. 31, 2014</u>	Billings - Gasoline <u>Purchases</u>	Cash <u>Receipts</u>
Bridgeton City.....	\$ 30,093.53	\$ 149,881.07	\$ 179,974.60
Bridgeton School Board.....	37,401.01	143,091.39	180,492.40
County Social Service Board.....	2,013.14	(1,066.39)	946.75
Fairfield Township.....	4,204.88	12,924.66	17,129.54
Fairfield School Board.....	1,348.49	(1,332.24)	16.25
Upper Deerfield Township.....	(2,883.74)	24,469.06	21,585.32
	<u>\$ 72,177.31</u>	<u>\$ 327,967.55</u>	<u>\$ 400,144.86</u>

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for Payroll and Payroll Taxes Payable
For the Year Ended December 31, 2015

	Balance		Cash		Encumbrances	Balance	
	Dec. 31, 2014		Receipts	Disbursements		Dec. 31, 2015	
Federal and State Taxes							
Social Security/Medicare	\$ 717.41	\$ 6,888,195.04	\$ 6,888,842.69			\$ 69.76	
Federal Withholding		5,538,336.88	5,538,336.88				
State Withholding		1,478,135.01	1,478,135.01				
NJ Unemployment	24,878.16	537,782.16	536,219.87	\$ 26,430.82		9.63	
Pension							
Public Employees Pension							
Pension	152,236.80	1,712,812.20	1,723,857.00	141,192.00			
Pension - Retro Adj	23,529.12	20,838.28	35,176.66			9,190.74	
Loan	49,621.74	578,365.63	581,156.63	46,830.74			
Life Insurance	10,279.09	116,263.51	117,046.93	9,495.67			
Life Ins - Retro Adj	241.34	1,475.15	1,716.49				
Police & Fire Pension							
Pension	106,993.44	1,354,802.48	1,347,542.80	112,374.36		1,878.76	
Pension - Retro Adj	61,143.60	452.06	49,285.40			12,310.26	
Loan	63,589.82	797,363.45	791,801.78	69,151.49			
Defined Contribution Retirement		55,305.76	55,305.76				
Deferred Compensation		550,774.67	550,774.67				
Union Dues	13.32	406,685.32	406,698.64				
Health and Medical							
Flexible Savings Account		15,782.42	15,782.42				
Health Savings Account		4,350.00	4,350.00				
Insurance Cost Sharing							
Vision		11,691.05	11,691.05				
Dental		37,416.89	37,416.89				
Medical/Prescription		1,732,720.02	1,732,720.02				
Health Center Membership		25,568.61	25,568.61				
Supplemental Life & Disability		257,137.63	257,137.63				
Donations - United Way	1.00	5,882.00	5,883.00				
Garnishments - Wage Attachments		379,224.44	379,224.44				
Employee Fines		65.98	65.98				
Miscellaneous	8.18		8.18				
Net Pay		28,333,263.13	28,333,262.33			0.80	
	\$ 493,253.02	\$ 50,840,689.77	\$ 50,905,007.76	\$ 405,475.08	\$ 23,459.95		

COUNTY OF CUMBERLAND
TRUST FUND
 Statement of Miscellaneous Trust Reserves
 For the Year Ended December 31, 2015

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Fees, Refunds</u> <u>and Donations</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
Finance				
Unclaimed Funds.....		\$ 31,761.40	\$ 31,761.40	
Terminal Leave, Accumulated Sick Time.....	\$ 1,429,962.11	4,101.00	101,221.57	\$ 1,332,841.54
Insurance - Property and Equipment.....	247,027.06	449,661.06	379,975.39	316,712.73
Insurance - Liability.....	110,390.22	2,451,326.29	2,505,876.27	55,840.24
Insurance - Workers Compensation.....	342,987.60	1,286,683.03	1,564,246.67	65,423.96
Tax Board - Appeals.....	105,851.81	11,325.00	7,812.59	109,364.22
Clerk.....	720,744.94	25,572.00	746,316.94	
Surrogate.....	53,293.68	10,314.00		63,607.68
Planning				
Performance Guarantees.....	30,256.02	299,538.00	13,200.00	316,594.02
Sub-division Site Inspection Escrow.....	5,648.49	15,759.26	2,563.96	18,843.79
Farmland Preservation, Escrow.....	4,100.00		4,100.00	
Donations - Cultural and Heritage.....	16,236.22	5,724.00	5,671.35	16,288.87
Weights and Measures Fund.....	100,816.55	64,093.50	44,713.82	120,196.23
911 Emergency Communications - Donations.....	6,414.92			6,414.92
Sheriff				
Sheriff.....	23,737.09	14,880.00	19,344.90	19,272.19
Law Enforcement Trust Fund, Forfeited Funds.....	3,013.51			3,013.51
Attorney Identification Card Program.....	1,178.00	25.00		1,203.00
Donations - Community Programs.....	17,421.74	17,681.00	16,221.66	18,881.08
Corrections - County Jail				
Commissions, Commissary and Telephone.....	325,846.64	158,565.23	321,599.01	162,812.86
Last Chance Program.....	4,175.50			4,175.50
Public Works - Motor Vehicle Fines.....	525,831.93	680,268.67	753,344.72	452,755.88
Aging and Disabled - Grant Program Income.....	469,006.07		469,006.07	
Drug and Alcohol - First Step Program.....	156,799.05	339,065.83	287,457.24	208,407.64
Veterans Cemetery - Donations.....	1,410.00	750.00	535.00	1,625.00
Employment Training - Transportation Income.....	71,288.06	48,503.15		119,791.21
Library - Donations.....	3,688.94	75.00		3,763.94
	<u>\$ 4,777,126.15</u>	<u>\$ 5,915,672.42</u>	<u>\$ 7,274,968.56</u>	<u>\$ 3,417,830.01</u>

COUNTY OF CUMBERLAND
TRUST FUND
Statement of County Prosecutor's Law Enforcement Trust Fund Accounts
For the Year Ended December 31, 2015

	<u>Total</u>	<u>Seized Asset Trust Account (SATA)</u>	<u>County Law Enforcement Trust Account (CLETA)</u>	<u>Asset Maintenance Account (AMA)</u>	<u>Federal Law Enforcement Trust Account (FLETA)</u>	<u>Motor Vehicle Theft Account (ATEP)</u>
Balance December 31, 2014.....	\$ 677,020.12	\$ 391,089.57	\$ 223,911.18	\$ 24,673.33	\$ 35,963.88	\$ 1,382.16
Cash Receipts.....	293,460.85	168,061.00	119,770.58	626.68	4,962.29	40.30
	970,480.97	559,150.57	343,681.76	25,300.01	40,926.17	1,422.46
Disbursements.....	237,983.43	150,011.23	74,106.20	13,866.00		
Balance December 31, 2015.....	<u>\$ 732,497.54</u>	<u>\$ 409,139.34</u>	<u>\$ 269,575.56</u>	<u>\$ 11,434.01</u>	<u>\$ 40,926.17</u>	<u>\$ 1,422.46</u>

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for Modernization of County Clerk
For the Year Ended December 31, 2015

Accrued in 2015:		
Cash Receipts	\$	722,422.41
Decreased by:		
Disbursements		58,020.41
Balance Dec. 31, 2015	\$	664,402.00

Exhibit SB-7

COUNTY OF CUMBERLAND
TRUST -- COUNTY OPEN SPACE FUND
Statement of Reserve for Farmland Preservation
For the Year Ended December 31, 2015

Balance Dec. 31, 2014		\$ 823,965.71
Increased by:		
Cash Receipts:		
State of New Jersey	\$ 2,182,179.90	
New Jersey Conservation Foundation	173,279.00	
2015 One-Cent Tax Levy	868,978.51	
Added and Omitted Taxes	3,975.95	
Acquisition of Development Easement - From Municipality	31,550.96	
		3,259,964.32
Decreased by:		4,083,930.03
Farmland Preservation Expenses		3,473,663.76
Balance Dec. 31, 2015	\$	610,266.27

COUNTY OF CUMBERLAND
TRUST - AUDIO VISUAL AID FUND
 Statement of Reserve for Audio-Visual Aid
 For the Year Ended December 31, 2015

		Cash.....		Close to Reserve	Balance Dec. 31, 2015
	Balance Dec. 31, 2014	7/1-6/30/16 Budget	Receipts	Disbursements FY 2015 FY 2016		
AVA Revenue.....		\$ (36,432.00)	\$ 36,432.00			
AVA Designated Balance.....	\$ 55,192.50	(42,058.60)			\$ 5,311.70	\$ 18,445.60
Total Revenue.....	55,192.50	(78,490.60)	36,432.00		5,311.70	18,445.60
Salaries.....	23,740.26	44,385.60		\$ 23,676.61	\$ 21,767.83	(63.65)
Payroll Taxes & Benefits.....	2,474.61	22,300.00		2,474.61	11,150.00	11,150.00
Other Expenses.....	9,125.81	11,805.00		3,877.76	6,044.53	(5,248.05)
Total Appropriations.....	35,340.68	78,490.60		30,028.98	38,962.36	(5,311.70)
Total - AVA Trust Fund.....	\$ 90,533.18	\$ -	\$ 36,432.00	\$ 30,028.98	\$ 38,962.36	\$ -
						\$ 57,973.84

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, 2015

	<u>Total</u>	<u>Capital Projects</u>	<u>Vo-TEC HS</u>
Balance December 31, 2014.....	\$ 89,349,803.27	\$ 25,364,169.59	\$ 63,985,633.68
Increased by Receipts:			
Capital Improvement Fund.....	325,000.00	325,000.00	
Due Current Fund			
Interest Earnings.....	135,344.58		135,344.58
Deferred Charges Unfunded.....	9,515.00	9,515.00	
Canceled Emergency.....	1,023,735.00	1,023,735.00	
Reserve to Retire Debt - Manor.....	1,017,305.14	1,017,305.14	
Bonds Issued.....	3,200,000.00	3,200,000.00	
Bond Anticipation Note.....	5,520,000.00	5,520,000.00	
Reserve to Retire Debt.....	1,136,568.40	1,136,568.40	
	<u>12,367,468.12</u>	<u>12,232,123.54</u>	<u>135,344.58</u>
Decreased by Disbursements:			
Due Current Fund - Interest Earnings.....	147,643.11		147,643.11
Anticipated as Current Fund Revenue			
Reserve to Retire Debt - Manor.....	131,443.00	131,443.00	
Reserve to Retire Debt.....	1,095,000.00	1,095,000.00	
Reserve for Accrued Interest.....	2,285,723.98		2,285,723.98
Shared Service Contract.....	79,999.98	79,999.98	
Improvement Authorizations.....	37,986,749.22	9,964,790.89	28,021,958.33
	<u>41,726,559.29</u>	<u>11,271,233.87</u>	<u>30,455,325.42</u>
Balance December 31, 2015.....	<u>\$ 59,990,712.10</u>	<u>\$ 26,325,059.26</u>	<u>\$ 33,665,652.84</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Analysis of General Capital Cash
 For the Year Ended December 31, 2015

<u>Ord.</u>	<u>Description</u>	<u>Deferred Charges</u>	<u>Ordinance Balance</u>	<u>Reserve for Encumbrances</u>	<u>Notes Outstanding</u>	<u>Other</u>	<u>Cash Balance</u>
14-5	Vo-TEC High School.....	\$ (603,318.58)	\$ 34,252,910.89			\$ 16,060.53	\$ 33,665,652.84
13-02	County College - Arts Bldg.....	(3,000,000.00)	3,164,541.98	\$ 2,214.50			166,756.48
14-04	County College - Student Ctr.....		5,541,793.80				5,541,793.80
15-07	County College - Energy.....		3,000,000.00				3,000,000.00
07-4	Courthouse Improvements.....		1,536,644.97	1,740,665.77			3,277,310.74
09-2	Bldg Acquisitions/Renovations.....			17,978.17			17,978.17
11-8	Various Improvements.....		1,781,114.49	344,057.21			2,125,171.70
12-5	Various Improvements.....		80,787.46	306,078.46			386,865.92
12-6	Various Improvements.....		65,000.00	78,503.87			143,503.87
13-6	Various Improvements.....		824,171.68	672,092.16			1,496,263.84
14-6	Various Improvements.....		1,965,384.06	738,475.79			2,703,859.85
14-14	Various Re-Appropriated.....		345,680.52	13,952.48			359,633.00
15-05	Various Improvements.....	(5,523,809.00)	2,910,757.51	1,922,843.98	\$ 5,520,000.00		4,829,792.49
	Reserve to Retire Debt, Manor.....					885,862.14	885,862.14
	Reserve to Retire Debt.....					1,289,644.89	1,289,644.89
	CIF - Shared Service Contract.....					80,000.02	80,000.02
	Capital Improvement Fund.....					20,622.35	20,622.35
		\$ (9,127,127.58)	\$ 55,468,787.36	\$ 5,836,862.39	\$ 5,520,000.00	\$ 2,292,189.93	\$ 59,990,712.10

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Deferred Charges to Future Taxation - Funded
 For the Year Ended December 31, 2015

	<u>Total Funded Deferred Charges</u>	<u>Serial Bonds</u>	<u>Capital Loan Agreement</u>	<u>Green Acres</u>
Balance December 31, 2014.....	\$ 141,893,234.53	\$ 77,512,000.00	\$ 63,890,000.00	\$ 491,234.53
Increased by:				
Bonds Issued.....	3,200,000.00	3,200,000.00		
Refunding Bond Issue				
New Issue.....	20,910,000.00	20,910,000.00		
Bonds Defeased.....	(21,000,000.00)	(21,000,000.00)		
	3,110,000.00	3,110,000.00		
	145,003,234.53	80,622,000.00	63,890,000.00	491,234.53
Decreased by:				
Bonds/Loans Paid From				
Budget Appropriation.....	7,762,132.64	7,670,000.00		92,132.64
Balance December 31, 2015.....	\$ 137,241,101.89	\$ 72,952,000.00	\$ 63,890,000.00	\$ 399,101.89

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation - Unfunded
For the Year Ended December 31, 2015

							<u>Analysis of Balance Dec. 31, 2015</u>		
<u>Ord.</u>	<u>Description</u>	<u>Balance Dec. 31, 2014</u>	<u>2015 Authorizations</u>	<u>Bonds Issued</u>	<u>Budget Appropriation</u>	<u>Adjustments</u>	<u>Balance Dec. 31, 2015</u>	<u>Expenditures</u>	<u>Unfunded Improvement Authorization</u>
09-02	Building Renovations.....	\$ 9,515.00			\$ 9,515.00				
13-02	County College - Arts Bldg.....	3,200,000.00		\$ 3,200,000.00		\$ 3,000,000.00	\$ 3,000,000.00		\$ 3,000,000.00
15-07	County College - Energy.....		\$ 3,000,000.00			(3,000,000.00)			
14-05	Vo-TEC High School.....	603,318.58					603,318.58		603,318.58
15-05	Various Improvements.....		5,523,809.00				5,523,809.00	\$ 2,613,051.49	2,910,757.51
		<u>\$ 3,812,833.58</u>	<u>\$ 8,523,809.00</u>	<u>\$ 3,200,000.00</u>	<u>\$ 9,515.00</u>	<u>\$ -</u>	<u>\$ 9,127,127.58</u>	<u>\$ 2,613,051.49</u>	<u>\$ 6,514,076.09</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Bond Anticipation Notes
 For the Year Ended December 31, 2015

<u>Ord.</u>	<u>Description</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest</u>	<u>Accrued in 2015</u>	<u>Balance Dec. 31, 2015</u>
2015-05	Various General Improvements.....	1.00%	6/29/2015	6/29/2016	\$55,353.33	\$ 5,520,000.00	\$ 5,520,000.00
						<u>\$ 5,520,000.00</u>	<u>\$ 5,520,000.00</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of General Serial Bonds
For the Year Ended December 31, 2015

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2015</u>			<u>Balance Dec. 31, 2014</u>	<u>Bonds Issued</u>	<u>Defeased</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2015</u>
			<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>					
State Aid County College Bonds	08/01/02	\$ 6,300,000.00	08/01/16	\$ 500,000.00	4.125%	\$ 1,500,000.00		\$ 500,000.00	\$ 1,000,000.00	
			08/01/17	500,000.00	4.200%					
State Aid County College Bonds	08/15/06	9,000,000.00	08/15/16	600,000.00	4.125%	5,200,000.00	\$ 3,400,000.00	600,000.00	1,200,000.00	
			08/15/16	600,000.00	4.000%					
General Obligation Bonds	08/15/06	19,500,000.00	08/15/16	1,000,000.00	4.000%	9,600,000.00	7,000,000.00	1,600,000.00	1,000,000.00	
General Obligation Bonds	11/01/07	28,300,000.00	11/01/16	1,900,000.00	4.000%					
			11/01/17	2,000,000.00	4.000%	18,400,000.00	10,600,000.00	1,900,000.00	5,900,000.00	
			11/01/18	2,000,000.00	4.000%					
General Obligation Bonds	12/15/09	18,567,000.00	12/15/16	1,000,000.00	3.250%	13,967,000.00		1,000,000.00	12,967,000.00	
			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	03/15/16	660,000.00	2.750%	7,840,000.00		330,000.00	7,510,000.00	
			03/15/17	330,000.00	2.750%					
			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	08/01/16	485,000.00	4.000%	1,455,000.00		490,000.00	965,000.00	
			08/01/17	230,000.00	2.000%					
			08/01/17	250,000.00	3.000%					

(Continued)

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2015

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2015</u>			<u>Balance Dec. 31, 2014</u>	<u>Bonds Issued</u>	<u>Defeased</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2015</u>
			<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>					
State Aid County College Bonds	06/26/14	\$ 2,875,000.00	02/15/16	\$ 300,000.00	3.000%					
			02/15/17-21	300,000.00	4.000%					
			02/15/22	300,000.00	2.500%					
			02/15/23	300,000.00	5.000%					
			02/15/24	175,000.00	5.000%	\$ 2,875,000.00			\$ 300,000.00	\$ 2,575,000.00
General Obligation Bonds	06/26/14	16,675,000.00	02/15/16	975,000.00	3.000%					
			02/15/17	1,000,000.00	4.000%					
			02/15/18	1,100,000.00	4.000%					
			02/15/19	1,200,000.00	4.000%					
			02/15/20	1,300,000.00	4.000%					
			02/15/21	1,400,000.00	4.000%					
			02/15/22	1,500,000.00	2.500%					
			02/15/23	1,650,000.00	5.000%					
			02/15/24	1,800,000.00	5.000%					
			02/15/25-26	1,900,000.00	3.000%	16,675,000.00			950,000.00	15,725,000.00
State Aid County College Bonds	06/29/15	3,200,000.00	02/15/16	150,000.00	2.500%					
			02/15/17-19	150,000.00	2.750%					
			02/15/20-22	200,000.00	2.750%					
			02/15/23-30	250,000.00	3.000%		\$ 3,200,000.00			3,200,000.00
State Aid County College Refunding Bonds	09/16/15	8,000,000.00	08/15/16	55,000.00	2.000%					
			08/15/17-19	150,000.00	2.750%					
			08/15/20-22	200,000.00	2.750%					
			08/15/23-30	250,000.00	3.000%		8,000,000.00			8,000,000.00
General Improvement Refunding Bonds	09/16/15	12,910,000.00	02/15/16	20,000.00	1.000%					
			02/15/17-18	1,175,000.00	4.000%					
			02/15/19-20	1,995,000.00	4.000%					
			02/15/21	2,195,000.00	4.000%					
			02/15/22	1,180,000.00	4.000%					
			02/15/22	1,010,000.00	2.500%					
			02/15/23	1,090,000.00	4.000%					
			02/15/23	1,075,000.00	2.375%		12,910,000.00			12,910,000.00
						\$ 77,512,000.00	\$ 24,110,000.00	\$ 21,000,000.00	\$ 7,670,000.00	\$ 72,952,000.00

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Green Acres Loan Payable
For the Year Ended December 31, 2015

Ordinance Number	Improvement Description	Balance Dec. 31, 2014	Paid by Budget Appropriation	Balance Dec. 31, 2015
1996-2	Improvements to Sunset Lake Dam	\$ 254,696.50	\$ 54,644.66	\$ 200,051.84
1999-1	Various Capital Improvements	236,538.03	37,487.98	199,050.05
		<u>\$ 491,234.53</u>	<u>\$ 92,132.64</u>	<u>\$ 399,101.89</u>

COUNTY OF CUMBERLAND
 General Capital Fund
 Statement of Improvement Authorizations
 For the Year Ended December 31, 2015

Ord.	Date	Description	December 31, 2014		Authorized	Transfers/Emergency Cancellation	Paid or Charged	December 31, 2015	
			Funded	Unfunded				Funded	Unfunded
14-05	4/30/14	Vo-TEC High School.....	\$ 61,671,550.64	\$ 603,318.58			\$ 28,021,958.33	\$ 33,649,592.31	\$ 603,318.58
13-02	8/27/13	County College - Arts Bldg.....		3,200,000.00			35,458.02	164,541.98	3,000,000.00
12-04	5/22/12	County College - Student Ctr.....	2,580,204.22				2,580,204.22		
14-04	4/30/14	County College - Student Ctr.....	5,750,000.00				208,206.20	5,541,793.80	
15-07	5/19/15	County College - Energy.....			\$ 3,000,000.00			3,000,000.00	
07-04	11/8/07	Courthouse Improvements.....	11,201.85			\$ 2,536,468.72	1,011,025.60	1,536,644.97	
11-06	8/23/11	Various Improvements.....	27,233.63				27,233.63		
11-08	10/18/11	Roads & Bridges.....	1,445,946.33			(1,512,733.72)	(1,847,901.88)	1,781,114.49	
12-05	6/26/12	Various Improvements.....	323,241.03				242,453.57	80,787.46	
12-06	8/28/12	Various Improvements.....	167,514.12				102,514.12	65,000.00	
13-06	8/27/13	Various Improvements.....	2,200,816.35			(75,000.00)	1,301,644.67	824,171.68	
14-06	4/30/14	Various Improvements.....	3,098,005.34				1,132,621.28	1,965,384.06	
14-14	12/23/14	Various Re-Appropriated.....	695,557.71			75,000.00	424,877.19	345,680.52	
15-05	4/30/15	Various Improvements.....			5,800,000.00		2,889,242.49		2,910,757.51
			<u>\$ 77,971,271.22</u>	<u>\$ 3,803,318.58</u>	<u>\$ 8,800,000.00</u>	<u>\$ 1,023,735.00</u>	<u>\$ 36,129,537.44</u>	<u>\$ 48,954,711.27</u>	<u>\$ 6,514,076.09</u>

Capital Improvement Fund	\$ 276,191.00	\$ (7,694,074.17)	12/31/2014 Encumbrances
Deferred Chgs Unfunded	8,523,809.00	28,021,958.33	Cash Disbursements - Vo-TEC
Total	<u>\$ 8,800,000.00</u>	9,964,790.89	Cash Disbursements - County
		5,836,862.39	12/31/2015 Encumbrances
		<u>\$ 36,129,537.44</u>	Total

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2015

Balance Dec. 31, 2014	\$ 7,694,074.17
Increased by Charges to:	
2015 Improvement Authorizations	5,836,862.39
	13,530,936.56
Decreased by:	
Payments	7,694,074.17
Balance Dec. 31, 2015	\$ 5,836,862.39
 <u>Analysis of Balance Dec. 31, 2015</u>	
Improvement Authorizations	\$ 5,836,862.39

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Capital Improvement Fund
 For the Year Ended December 31, 2015

Balance December 31, 2014.....	\$	131,813.35
Increased by:		
Current Fund Budget Appropriation		325,000.00
		456,813.35
Decreased by:		
Improvement Authorizations	\$	276,191.00
Feasibility Study - Regional Prison.....		160,000.00
		436,191.00
Balance December 31, 2015.....	\$	20,622.35

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Reserve for Shared Services Contract - Regional Prison Study
 For the Year Ended December 31, 2015

Accrued During 2015:		
Shared Service Contract to Study Feasibility of a Regional Prison.....	\$	160,000.00
Decreased by:		
Payments.....		79,999.98
Balance December 31, 2015.....	\$	80,000.02

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Reserve to Retire Debt
 For the Year Ended December 31, 2015

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Cash Receipts</u>	<u>Anticipated</u> <u>as Revenue</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
Reserve to Retire Debt.....	\$ 1,248,076.49	\$ 1,136,568.40	\$ 1,095,000.00	\$ 1,289,644.89
Premium carried Forward from 2015.....				\$ 153,850.89
City of Bridgeton Contribution.....		\$ 40,000.00		40,000.00
Premium on Sale of Note.....		17,774.40		17,000.00
NJ Share of Capitalized Interest (VoTEC High School).....		1,078,794.00		1,078,794.00
		<u>\$ 1,136,568.40</u>		<u>\$ 1,289,644.89</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Reserve to Retire Debt Attributable Directly to the Cumberland Manor
 For the Year Ended December 31, 2015

<u>Purpose</u>	<u>Issue Date</u>	<u>Original Issue</u>	<u>Maturity</u>	<u>Manor Reserve</u>	<u>Cash Transfer from Current Fund</u>	<u>Refunding Bonds</u>	<u>Budgeted Revenue</u>	<u>Balance Dec. 31, 2015</u>	
General Obligation Bonds.....	8/15/06	\$19,500,000	N/A	N/A	\$ 438,643.20	\$ (365,536.00)	\$ 73,107.20	\$ -	
General Obligation Bonds.....	11/1/07	28,300,000	N/A	N/A	409,611.31	(367,314.49)	42,296.82	-	
General Obligation Bonds.....	12/15/09	18,567,000	2016	\$ 11,041.00					
			2017	16,561.50					
			2018	16,561.50					
			2019	16,561.50					
			2020	16,561.50					
			2021	16,561.50					
			2022	16,561.50					
			2023	16,561.50					
			2024	16,197.15	154,209.63		11,040.98	143,168.65	
General Obligation Bonds.....	9/21/12	2,465,000	2016	4,947.00					
			2017	2,346.00					
			2018	2,550.00	14,841.00		4,998.00	9,843.00	
Refunding Bonds.....	9/15/15	12,910,000	2016	115,404.00					
			2017	135,906.97					
			2018	135,906.97					
			2019	81,076.57					
			2020	81,076.57					
			2021	85,528.87					
			2022	48,975.27					
			2023	48,975.27					
						732,850.49		732,850.49	
					\$ 885,862.14	\$ 1,017,305.14	\$ -	\$ 131,443.00	\$ 885,862.14

<u>Budgeted Revenue</u>	
2016	\$ 131,392.00
2017	154,814.47
2018	155,018.47
2019	97,638.07
2020	97,638.07
2021	102,090.37
2022	65,536.77
2023	65,536.77
2024	16,197.15
	\$ 885,862.14

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Bonds and Notes Authorized But Not Issued
For the Year Ended December 31, 2015

<u>Ord.</u>	<u>Description</u>	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>2015</u> <u>Authorized</u>	<u>Notes</u> <u>Issued</u>	<u>Budget</u> <u>Appropriation</u>	<u>Bonds</u> <u>Issued</u>	<u>Adjustment</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
09-02	Building Acquisition/Renovation.....	\$ 9,515.00			\$ 9,515.00			
14-05	Vo-TEC High School Construction.....	603,318.58						\$ 603,318.58
13-02	County College, Arts Building.....	3,200,000.00				\$ 3,200,000.00	\$ 3,000,000.00	3,000,000.00
15-07	County College, Energy Improvements.....		\$ 3,000,000.00				(3,000,000.00)	
15-05	Various General Improvements.....		5,523,809.00	\$ 5,520,000.00				3,809.00
		<u>\$ 3,812,833.58</u>	<u>\$ 8,523,809.00</u>	<u>\$ 5,520,000.00</u>	<u>\$ 9,515.00</u>	<u>\$ 3,200,000.00</u>	<u>\$ -</u>	<u>\$ 3,607,127.58</u>

SUPPLEMENTAL EXHIBITS
FEDERAL, STATE AND OTHER GRANT FUND

COUNTY OF CUMBERLAND
 Schedule of Cash and Reconciliation
 Per N.J.S.A. 40A:5-5 - Treasurer
 For the Year Ended December 31, 2015

Balance December 31, 2014.....	\$	1,560.18
Increased by Receipts		
Revenue - Grants Receivable.....	\$ 22,592,037.22	
Due Current Fund		
Local Match.....	1,202,167.00	
Unappropriated Grant Reserves.....	<u>535,063.66</u>	
		<u>24,329,267.88</u>
		24,330,828.06
Decreased by Disbursements		
Due Current Fund		
Grants Canceled.....	198,913.01	
Budget - Appropriated Grant Reserves.....	<u>23,645,431.79</u>	
		<u>23,844,344.80</u>
Balance December 31, 2015.....	\$	<u><u>486,483.26</u></u>

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal, State and Other Grants Receivable
 For the Year Ended December 31, 2015

<u>Grant Description</u>	<u>Dec. 31, 2014</u> <u>Balance</u>	<u>2015 Budget</u>		<u>2015 Transactions</u>		<u>Dec. 31 2015</u> <u>Balance</u>
		<u>Original</u> <u>Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments</u> <u>& Canceled</u>	
<u>Federal Grants:</u>						
<u>Federal Emergency Management Agency</u>						
2013 FEMA - Emergency Shelter Program	\$ 1,013.50			\$ 1,013.50		
2014 FEMA - Emergency Shelter Program		\$ 2,076.00		2,076.00		
2014 Emergency Management Agency Assistance	80,000.00			80,000.00		
2015 Emergency Management Agency Assistance		80,000.00				\$ 80,000.00
2015 Hazard Mitigation Grant			\$ 1,250,000.00			1,250,000.00
<u>Federal Health & Human Services</u>						
2013 Sandy Homeowner/Rental Assistance Program	127,036.00				\$ 127,036.00	
2014 Retired Senior Volunteer Program (RSVP)	15,089.00			15,089.00		
2015 Retired Senior Volunteer Program (RSVP)		44,037.00	3,000.00	36,613.00		10,424.00
<u>Federal Homeland Security</u>						
2013 Homeland Security Grant	26,190.11			26,189.91	0.20	
2014 Homeland Security Grant	100,000.00			91,977.50		8,022.50
2015 Homeland Security Grant			100,000.00			100,000.00
<u>Federal Housing & Urban Development</u>						
2011 CDBG Small Cities - Emergency Housing Repairs	19,000.00					19,000.00
2012 CDBG Small Cities - Irene Storm	441,156.00			255,925.00		185,231.00
2014 CDBG Small Cities - Handicapped Improvements	400,000.00			225,406.59		174,593.41

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grants Receivable
For the Year Ended December 31, 2015

<u>Grant Description</u>	<u>Dec. 31, 2014 Balance</u>	<u>2015 Budget</u>		<u>2015 Transactions</u>		<u>Dec. 31 2015 Balance</u>
		<u>Original Adopted</u>	<u>Amended by NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments & Canceled</u>	
<u>Federal Grants (Cont'd):</u>						
<u>Federal Interior</u>						
2013 National Parks - American Battlefield	\$ 49,500.00					\$ 49,500.00
<u>Federal Justice</u>						
2015 Criminal Alien Assistance Program			\$ 98,566.00	\$ 98,566.00		
2014 Gangs, Guns & Narcotics	74,555.56			74,555.56		
2015 Gangs, Guns & Narcotics		\$ 175,616.00		161,700.01		13,915.99
2016 Guns & Narcotics			170,400.00			170,400.00
2013 Drive Sober or get Pulled Over		4,400.00		2,753.09	\$ 1,646.91	
2015 Click It or Ticket			4,000.00	3,941.14		58.86
2014 Edward Byrne Justice Grant - JAG	6,658.00			4,000.00		2,658.00
2015 Edward Byrne Justice Grant - JAG			6,246.00			6,246.00
2014 LLEBG - Megan's Law		11,903.00		11,903.00		
2015 Residential Substance Abuse Treatment		57,119.00		14,802.52		42,316.48
2013 VOCA Sexual Assault Nurse Examiner (SANE)	6,672.41			6,672.41		
2015 VOCA Sexual Assault Nurse Examiner (SANE)		68,325.00		67,692.57		632.43
2016 VOCA Sexual Assault Nurse Examiner (SANE)			72,719.00			72,719.00
2014 Victims Of Crime Act (VOCA)	35,583.54			35,583.54		
2015 Victims Of Crime Act (VOCA)	178,104.00			178,104.00		
2016 Victims Of Crime Act (VOCA)			179,785.00			179,785.00
2015 Violence Against Women		20,259.00		20,259.00		

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grants Receivable
For the Year Ended December 31, 2015

<u>Grant Description</u>	<u>2015 Budget</u>		<u>2015 Transactions</u>		<u>Dec. 31 2015 Balance</u>
	<u>Dec. 31, 2014 Balance</u>	<u>Original Adopted</u>	<u>Amended by NJSA 40A:4-87</u>	<u>Received</u>	
<u>Federal Grants (Cont'd):</u>					
<u>Federal Transportation</u>					
2011 Fed Hwy Administration	\$ 416,915.34			\$ 329,968.68	\$ 86,946.66
2012 Fed Hwy Administration	736,560.65			279,911.76	456,648.89
2013 Fed Hwy Administration	2,946,846.51			2,222,156.95	724,689.56
2014 Fed Hwy Administration	1,651,260.00			1,068,918.02	582,341.98
2014 Fed Hwy Administration			\$ 1,950,000.00		1,950,000.00
2015 Fed Hwy Administration		\$ 149,958.00		18,228.89	131,729.11
2015 Fed Hwy Administration			2,200,000.00		2,200,000.00
2015 Fed Hwy Administration - Center Line Rumble Strips			1,760,646.00		1,760,646.00
2014 FTA - Section 5307	1,020,000.00				1,020,000.00
2014 FTA - Section 5307 Program Income	637.10			637.10	
2014 FTA - Section 5311	455,087.00			200,584.15	254,502.85
2015 FTA - Section 5307		1,020,000.00			1,020,000.00
2015 FTA - Section 5311			646,424.00		646,424.00
2014 Subregional Transportation Planning	66,018.59			46,288.32	\$ 19,730.27
2015 Subregional Transportation Planning		72,400.00		7,438.73	64,961.27
2011 Capital Transportation Program	75,000.00				75,000.00
2011 Capital Transportation Program	10,049.07				10,049.07
2012 Capital Transportation Program	1,718,621.54				1,718,621.54
2013 Capital Transportation Program	1,167,661.77				1,167,661.77
2014 Capital Transportation Program	3,846,900.00				3,846,900.00
2013 Local Bridges	471,534.30				471,534.30

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal, State and Other Grants Receivable
 For the Year Ended December 31, 2015

<u>Grant Description</u>	<u>2015 Budget</u>		<u>2015 Transactions</u>		<u>Dec. 31 2015 Balance</u>
	<u>Dec. 31, 2014 Balance</u>	<u>Original Adopted</u>	<u>Amended by NJSA 40A:4-87</u>	<u>Received</u>	
<u>Federal Grants (Cont'd):</u>					
<u>Area Plan - Federal Health & Human Services</u>					
2013 (Title IIIB) Older Americans Act	\$ 44.00				\$ 44.00
2013 (Title IIIB) Donations/Program Income	142,728.25			\$ 102,022.33	40,705.92
2013 (SSBG) Sandy Relief Funds	34,985.00			12,434.00	\$ 22,551.00
2013 (SSBG) Donations/Program Income	4,000.00				4,000.00
2013 (SSBG) Home Hospice	55.00				55.00
2014 (Title IIIB) Older Americans Act	89,277.00			69,791.00	19,486.00
2014 (Title IIIC) Meals on Wheels	50,107.00			50,107.00	
2014 (Title IIIC) Nutrition	100,399.00			100,399.00	
2014 (Title IIIB) Outreach	122,704.00			67,304.00	55,400.00
2014 (Title IIIB) Administration	57,989.00			57,989.00	
2014 (Title IIIE) Home Hospice	57,377.00			17,812.00	39,565.00
2014 (Title IIIE) Program Income - Home Hospice	4,150.00			260.00	3,890.00
2014 (SSBG) Sr Transportation	212,835.00			212,835.00	
2014 (SSBG) HHS	53,199.00			53,199.00	
2014 (SSBG) HHS Outreach	30,526.00			11,937.00	18,589.00
2014 (SSBG) Program Income - Case Mgmt.	117.00				117.00
2014 (SSBG) Program Income - Nutrition	8,509.63			(9,626.46)	18,136.09
2014 (SSBG) Program Income - Outreach	728.00			(85.00)	813.00
2014 Senior Health Insurance Program	10,000.00			10,000.00	

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal, State and Other Grants Receivable
 For the Year Ended December 31, 2015

<u>Grant Description</u>	<u>Dec. 31, 2014</u> <u>Balance</u>	<u>2015 Budget</u>		<u>2015 Transactions</u>		<u>Dec. 31 2015</u> <u>Balance</u>
		<u>Original</u> <u>Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments</u> <u>& Canceled</u>	
<u>Federal Grants (Cont'd):</u>						
<u>Area Plan - Federal Health & Human Services (Cont'd)</u>						
2015 (Title IIIB) Older Americans Act		\$ 188,853.00	\$ 21,082.00	\$ 140,587.00		\$ 69,348.00
2015 (Title IIIC) Meals on Wheels		134,637.00	(375.00)	100,595.00		33,667.00
2015 (Title IIIC) Nutrition		210,022.00	42.00	129,308.00		80,756.00
2015 (Title IIIB) Outreach		125,254.00	59,315.00	56,089.00		128,480.00
2015 (Title IIIB) Administration		57,140.00	(121.00)	57,019.00		
2015 (Title IIID) Estate Proceeds		4,000.00		4,000.00		
2015 (Title IIIE) Home Hospice		74,418.00	3,216.00	10,822.00		66,812.00
2015 (Title IIIE) Program Income - Home Hospice		10,000.00		10,000.00		
2015 (SSBG) Program Income - Transportation		50,000.00		35,070.66		14,929.34
2015 (SSBG) Sr Transportation		212,835.00		69,314.00		143,521.00
2015 (SSBG) HHS		239,097.00		162,493.00		76,604.00
2015 (SSBG) HHS Outreach		30,526.00	(454.00)	4,210.00		25,862.00
2015 (Title IIIC) Program Income - Meals on Wheels Muni		22,300.00		22,300.00		
2015 (Title IIIC) Program Income - Meals on Wheels		92,100.00		86,506.62		5,593.38
2015 (SSBG) Program Income - Nutrition		62,000.00		43,312.33		18,687.67
2015 (SSBG) Program Income - Outreach		3,505.00		2,926.00		579.00
2015 Medicaid Outreach		8,373.00		1,172.00		7,201.00
2015 Senior Health Insurance Program		22,000.00		4,775.00		17,225.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grants Receivable
For the Year Ended December 31, 2015

<u>Grant Description</u>	<u>2015 Budget</u>			<u>2015 Transactions</u>		<u>Dec. 31 2015 Balance</u>
	<u>Dec. 31, 2014 Balance</u>	<u>Original Adopted</u>	<u>Amended by NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments & Canceled</u>	
<u>Federal Grants (Cont'd):</u>						
<u>Federal Labor - Employment Training</u>						
2013 Workforce Investment Act	\$ 434,274.00			\$ 405,310.00	\$ 28,964.00	
2014 Workforce Investment Act	4,778,784.00	\$ 243,575.00	\$ 1,562.00	4,441,234.00	32,178.00	\$ 550,509.00
2015 Workforce Investment Act			5,967,833.00	1,838,708.00		4,129,125.00
2014 Job Access & Reverse Commute Program	216,977.05			200,548.10		16,428.95
2015 Job Access & Reverse Commute Program		160,000.00		143,398.50		16,601.50
Total Federal Grants.....	22,553,414.92	3,656,728.00	14,493,886.00	14,315,032.02	7,544,126.98	18,844,869.92
<u>State Grants:</u>						
<u>NJ Transit</u>						
2012 Disabled Resident Transportation - Casino Funds	40,204.43				40,204.43	
2013 Disabled Resident Transportation - Casino Funds	42,672.78				42,672.78	
2014 Disabled Resident Transportation - Casino Funds	434,972.52			226,105.41		208,867.11
2015 Disabled Resident Transportation - Casino Funds		341,016.00		44,774.81	(82,877.21)	379,118.40
2014 Veterans Transportation	10,000.00			10,000.00		
2014 Veterans Transportation		15,000.00		6,250.00		8,750.00
<u>NJ Governor's Council on Alcohol/Drug Abuse</u>						
2013 Drug And Alcohol Alliance	1,645.02				1,645.02	
2014 Drug And Alcohol Alliance	247,619.00			114,747.16		132,871.84
2015 Drug And Alcohol Alliance			247,619.00	171,047.53		76,571.47

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grants Receivable
For the Year Ended December 31, 2015

<u>Grant Description</u>	<u>Dec. 31, 2014</u> <u>Balance</u>	<u>2015 Budget</u>		<u>2015 Transactions</u>		<u>Dec. 31 2015</u> <u>Balance</u>
		<u>Original</u> <u>Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments</u> <u>& Canceled</u>	
<u>State Grants (Cont'd):</u>						
<u>NJ Environmental Protection</u>						
2015 Clean Communities Grant			\$ 187,816.86	\$ 187,816.86		
2015 Gandy's Beach Environmental Study		\$ 100,000.00				\$ 100,000.00
2014 Recreation Opportunities	\$ 726.59					726.59
2013 GSPT - Acquisition of Trails / Open Space	87,327.35				\$ 87,327.35	
<u>NJ Health & Senior Services</u>						
2014 Comprehensive Alcohol Grant	60,786.11			60,786.11		
2015 Comprehensive Alcohol Grant		734,428.00		597,243.91		137,184.09
2014 Differential Response Pilot Program	125,000.00			125,000.00		
2015 Differential Response Pilot Program			300,000.00	174,999.87		125,000.13
<u>NJ Human Services</u>						
2014 SSBG - Personal Assistance Program	3,108.60			3,108.60		
2015 SSBG - Personal Assistance Program		35,501.24		35,501.24		
2014 SSBG - Enrichment Center	39,622.00					39,622.00
2015 SSBG - Enrichment Center		79,245.00		13,957.00		65,288.00
2014 SSBG - Blind	16,460.00			16,460.00		
2015 SSBG - Blind		22,035.00		19,445.00		2,590.00
2013 SSBG - Homeless	2,404.00				2,404.00	
2014 SSBG - Homeless	355,658.00		7,290.00	362,918.00		30.00
2015 SSBG - Homeless		474,216.00		237,108.00		237,108.00
2014 SSBG - HSAC/CIACC, CFT		15,000.00		15,000.00		
2015 SSBG - HSAC/CIACC, CFT		102,784.00		102,784.00		
2015 SSBG - Alcohol/Drug Abuse		73,630.00		73,630.00		

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal, State and Other Grants Receivable
 For the Year Ended December 31, 2015

<u>Grant Description</u>	<u>Dec. 31, 2014 Balance</u>	<u>2015 Budget</u>		<u>2015 Transactions</u>		<u>Dec. 31 2015 Balance</u>
		<u>Original Adopted</u>	<u>Amended by NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments & Canceled</u>	
State Grants (Cont'd):						
<u>NJ Law & Public Safety</u>						
2015 Body Armor Replacement Program			\$ 5,635.84	\$ 5,635.84		
2015 Body Armor Replacement Program			16,075.92	16,075.92		
2015 Body Armor Replacement Program			3,951.96	3,951.96		
2015 CED Assistance		\$ 12,497.10				\$ 12,497.10
2014 Comprehensive Education - Juvenile Detention	\$ 51,750.00			51,750.00		
2013 JDAI - Innovation Funding	21,405.60				\$ 21,405.60	
2014 JDAI - Innovation Funding	53,350.00			49,245.37	4,104.63	
2015 JDAI - Innovation Funding		120,000.00		41,977.20		78,022.80
2013 Radiological Emergency Response Plan	22,715.99			16,526.92		6,189.07
2015 Radiological Emergency Response Plan		150,034.45		118,243.79		31,790.66
2016 Radiological Emergency Response Plan			126,156.95	7,928.16		118,228.79
2014 State/Community Partnership	355,095.38			331,700.67	23,394.71	
2015 State/Community Partnership		432,107.00		255,129.26		176,977.74
<u>NJ State</u>						
2015 NJ Council on Humanities, Dalla Landing		19,056.00		17,150.00		1,906.00
2015 NJ Historical Commission		10,290.00		10,289.50		0.50
2014 Council On The Arts	27,397.00			27,397.00		
2015 Council On The Arts		116,165.00		87,124.00		29,041.00
2015 Artists Development Workshop		5,000.00		5,000.00		
2015 Southern Shore Regional DMO		20,000.00		20,000.00		

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal, State and Other Grants Receivable
 For the Year Ended December 31, 2015

<u>Grant Description</u>	<u>Dec. 31, 2014 Balance</u>	<u>2015 Budget</u>		<u>2015 Transactions</u>		<u>Dec. 31 2015 Balance</u>
		<u>Original Adopted</u>	<u>Amended by NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments & Canceled</u>	
<u>State Grants (Cont'd):</u>						
<u>NJ Area Plan - Health & Senior Services</u>						
2014 Adult Protective Services	\$ 61,874.00			\$ 61,874.00		
2015 Adult Protective Services		\$ 117,213.00		16,410.00		\$ 100,803.00
2014 Care Coordination	11,903.00			11,903.00		
2015 Care Coordination		23,810.00		3,333.00		20,477.00
2015 (SSBG) Program Income - Case Management		79,284.00		47,825.00		31,459.00
2014 Home Delivered Meals	313.00			313.00		
2015 Home Delivered Meals		1,087.00		1,087.00		
2014 Safe Housing & Transportation	10,463.00			10,463.00		
2015 Safe Housing & Transportation		20,891.00		19,821.00		1,070.00
2014 State Delivered Meals	7,949.00			7,949.00		
2015 State Delivered Meals		17,601.00		9,619.00		7,982.00
<u>NJ Labor - Employment Training</u>						
2011 CMAQ Local Initiatives	79,643.89			65,318.89	\$ 14,325.00	
2015 CMAQ Vineland Shuttle		197,336.00				197,336.00
2014 DHS - Special Transportation Initiative	12,912.00			12,912.00		
2015 DHS - Special Transportation Initiative			\$ 25,826.00	12,914.00		12,912.00
2014 Gateway Community Action Partnership	62,045.84			61,139.87		905.97
2015 Gateway Community Action Partnership			109,062.96	9,089.16		99,973.80
2014 Youth Symposium Career Exploration	32,224.00			27,209.46		5,014.54

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grants Receivable
For the Year Ended December 31, 2015

<u>Grant Description</u>	<u>Dec. 31, 2014 Balance</u>	<u>2015 Budget</u>		<u>2015 Transactions</u>		<u>Dec. 31 2015 Balance</u>
		<u>Original Adopted</u>	<u>Amended by NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments & Canceled</u>	
<u>NJ Capital Transportation Program</u>						
2011 Capital Transportation Program					\$ (75,000.00)	\$ 75,000.00
2011 Capital Transportation Program					(10,049.07)	10,049.07
2012 Capital Transportation Program				\$ 1,389,708.20	(1,718,621.54)	328,913.34
2013 Capital Transportation Program				374,911.77	(1,167,661.77)	792,750.00
2014 Capital Transportation Program				2,197,307.59	(3,846,900.00)	1,649,592.41
2015 Capital Transportation Program			\$ 3,846,900.00			3,846,900.00
2013 Local Bridges				361,417.50	(471,534.30)	110,116.80
Total State Grants.....	\$ 2,279,248.10	\$ 3,335,226.79	4,876,335.49	8,366,334.53	#####	9,259,636.22
<u>Other Grants:</u>						
2014 CCIA Shared Service Agreement		20,000.00	20,000.00	18,333.34		21,666.66
2014 United Way of Philadelphia & Southern NJ		25,000.00		12,500.00		12,500.00
Total Other Grants.....		45,000.00	20,000.00	30,833.34		34,166.66
Total Grants.....	\$24,832,663.02	\$ 7,036,954.79	\$ 19,390,221.49	\$22,712,199.89	\$ 408,966.61	\$28,138,672.80
Unappropriated Reserves Realized as Revenue.....				\$ 17,898.09		
Grant Billings Receivable.....				102,264.58		
Cash Receipts.....				22,592,037.22		
Total Revenue Realized.....				\$ 22,712,199.89		

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Reserve for Federal, State and Other Grants - Unappropriated
For the Year Ended December 31, 2015

<u>Grant Name</u>	<u>Dec. 31, 2014</u>	<u>Appropriated</u>	<u>Cash Receipts</u>	<u>Dec. 31, 2015</u>
NJ Department of Human Services				
Community Provider Adjustment.....			\$ 17,712.31	\$ 17,712.31
Historic Commission Grant.....	\$ 5,145.00	\$ 5,145.00	7,645.00	7,645.00
NJ Council on the Arts.....			58,083.00	58,083.00
Traffic Safety Community Education - DUI.....	2,753.09	2,753.09		
SCAPP.....			53,968.00	53,968.00
Aging Donations & Program Income				
Estate.....			10,399.58	10,399.58
Sr Citizen Bus.....			191,724.79	191,724.79
Meals on Wheels Municipal.....			40,254.40	40,254.40
Meals on Wheels Donations.....			70,588.15	70,588.15
Care Management.....			81,187.43	81,187.43
Retired Senior Volunteer Program.....			2,099.00	2,099.00
Small Cities CDBG Emergency Housing.....	3,390.00		1,402.00	4,792.00
Southern Shore Regional DMO.....	10,000.00	10,000.00		
Total.....	\$ 21,288.09	\$ 17,898.09	\$ 535,063.66	\$ 538,453.66

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2015

Grant Description	Dec. 31, 2014 Balance	2014 Encumbrances	Dec. 31, 2014 Adjusted Balance	2015 Budget		Transfers	Paid or Charged	Canceled	Dec. 31, 2015 Balance
				Original Adopted	Amended by N.J.S.A. 40A:4-87				
Federal Grants:									
<u>Federal Emergency Management Agency</u>									
Federal Emergency Mgmt. Assistance				\$ 80,000.00					\$ 80,000.00
Federal Emergency Mgmt. Assistance	\$ 2,807.75	\$ 850.57	\$ 3,658.32				\$ 2,807.75		
Federal Emergency Mgmt. Assistance	15,000.00		15,000.00				14,697.17		302.83
Federal Emergency Mgmt. Assistance	80,000.00		80,000.00				44,375.75		35,624.25
FEMA, Wing Wall Downe Twp.	49,356.11		49,356.11						49,356.11
FEMA, Emergency Shelter Program				2,076.00			2,076.00		
Hazard Mitigation Grant (FEMA)					\$ 1,250,000.00		24,450.00		1,225,550.00
<u>Federal Health & Human Services</u>									
RSVP	9,073.19	2,312.13	11,385.32				9,073.19		
RSVP (04/01/15-03/31/16)				44,037.00	3,000.00		41,353.46		5,683.54
RSVP Local Share	3,384.60	8.00	3,392.60				(8.00)	\$ 3,392.60	
RSVP Local Share	24,525.10	636.00	25,161.10				17,840.06		6,685.04
RSVP Local Share (4/1/15-3/31/16)				34,607.00			12,950.72		21,656.28
Sandy Homeowner/Rental Assist Prog	26,372.50	160,958.19	187,330.69				(100,662.19)	127,034.69	
<u>Federal Homeland Security</u>									
Homeland Security Grant		9,432.59	9,432.59				(19.50)	19.50	
Homeland Security Grant	100,000.00		100,000.00				96,977.50		3,022.50
Homeland Security Grant					100,000.00				100,000.00
<u>Federal Housing & Urban Development</u>									
CDBG, ADA Improvements	405,900.00	34,100.00	440,000.00				388,004.78		17,895.22
Emergency Housing Repairs	69,276.87	0.01	69,276.88				63,216.24		6,060.63
Small Cities CDBG, '12 Irene Storm	403,056.00		403,056.00				297,274.25		105,781.75
<u>Federal Interior</u>									
Nat'l Parks, American Battlefields	38,822.25		38,822.25				32,033.25		6,789.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2015

Grant Description	Dec. 31, 2014 Balance	2014 Encumbrances	Dec. 31, 2014 Adjusted Balance	2015 Budget		Transfers	Paid or Charged	Canceled	Dec. 31, 2015 Balance
				Original Adopted	Amended by N.J.S.A. 40A:4-87				
Federal Grants (Cont'd):									
<u>Federal Justice</u>									
Bullet-Proof Vest Partnership	\$ 618.99		\$ 618.99				\$ 618.99		
Bullet-Proof Vest Partnership	4,131.86		4,131.86				1,543.68		\$ 2,588.18
Criminal Alien Assistance Program	11,668.39	\$ 11,464.70	23,133.09				(200.00)		11,868.39
Criminal Alien Assistance Program	103,135.00		103,135.00						103,135.00
Criminal Alien Assistance Program	110,010.00		110,010.00						110,010.00
Criminal Alien Assistance Program	100,419.00		100,419.00						100,419.00
Criminal Alien Assistance Program					\$ 98,566.00				98,566.00
Gang, Gun & Narcotics Taskforce	7.76	757.47	765.23				(0.01)	\$ 7.77	
Gang, Gun & Narcotics Taskforce				\$ 175,616.00			175,616.00		
Gang, Gun & Narcotics Taskforce					170,400.00		10,776.50		159,623.50
Hwy Safety, Click it or Ticket					4,000.00				4,000.00
Hwy Safety, DUI sober/pulled over				4,400.00			2,753.09	1,646.91	(0.00)
JAG (Vineland)	6,658.00		6,658.00				5,486.21		1,171.79
JAG (Vineland)					6,246.00		6,246.00		
LLEBG, Megan's Law				11,903.00			11,903.00		
Resident Substance Abuse Treatment				76,159.00					76,159.00
SART/SANE Program	5.92		5.92					5.92	
SART/SANE Program				85,406.00			85,406.00		
SART/SANE Program					90,899.00		27,687.34		63,211.66
Victims of Crime Act (VOCA)	222,630.00		222,630.00				222,630.00		
Victims of Crime Act (VOCA)					224,731.00		29,405.93		195,325.07
Violence Against Women Act VAWA				27,012.00			27,012.00		
<u>Federal Transportation</u>									
Federal Hwy Admin, 2013	113,182.25	2,834,367.75	2,947,550.00						113,182.25
Federal Hwy Admin, 2014	1,651,260.00		1,651,260.00				1,651,260.00		
Federal Hwy Admin, Buckshutem Road	81,673.59	111,693.37	193,366.96				(20,138.46)		101,812.05
Federal Hwy Admin, Center Rumble Strip					1,760,646.00				1,760,646.00
Federal Hwy Admin, Centerton Road		59.99	59.99				(59.99)		59.99
Federal Hwy Admin, CR 555 & 610					1,950,000.00		1,558,684.13		391,315.87
Federal Hwy Admin, CR 607				149,958.00			84,887.00		65,071.00
Federal Hwy Admin, CR630/CR655					2,200,000.00		1,633,828.20		566,171.80

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2015

Grant Description	Dec. 31, 2014 Balance	2014 Encumbrances	Dec. 31, 2014 Adjusted Balance	2015 Budget		Transfers	Paid or Charged	Canceled	Dec. 31, 2015 Balance
				Original Adopted	Amended by N.J.S.A. 40A:4-87				
Federal Grants (Cont'd):									
Federal Transportation (Cont'd)									
Federal Hwy Admin, Main Road		\$ 0.01	\$ 0.01				\$ (0.01)		\$ 0.01
Federal Hwy Admin, Mill & Overlay	\$ 234,512.93	291,172.80	525,685.73				(205,423.76)		439,936.69
Federal Transit, Sec 5311 Admin					\$ 646,424.00		172,549.00		473,875.00
Federal Transit, Sec 5307 Admin	220,073.99	3,970.72	224,044.71				196,656.12		23,417.87
Federal Transit, Sec 5307 Admin				\$ 1,451,249.00			1,298,708.32		152,540.68
Federal Transit, Sec 5311 Admin	34,204.18		34,204.18				34,204.18		
Federal Transit, Sec 5311 Ops	287,238.57	3,500.00	290,738.57				287,238.57		
Subregional Transport Planning	50,575.00	39,925.00	90,500.00				41,320.77	\$ 9,254.23	
Subregional Transport Planning				90,500.00					90,500.00
Capital Transportation Program, 01	53,365.19					\$ (53,365.19)			
Capital Transportation Program, 09	36,453.16					(36,453.16)			
Capital Transportation Program, 10	55,726.41					(55,726.41)			
Capital Transportation Program, 11	100,000.00					(100,000.00)			
Capital Transportation Program, 13	499,782.36					(499,782.36)			
Capital Transportation Program, 14	3,846,900.00					(3,846,900.00)			
Local Bridge, Future Needs 2013	644,034.30					(644,034.30)			
Area Plan - Federal Health & Human Services									
(Title IIIB) - Administration	1,669.58	297.69	1,967.27				1,669.58		
(Title IIIB) - Administration				57,140.00	(121.00)		55,884.44		1,134.56
(Title IIIB) - Old Americans Act	6,377.00	22,507.76	28,884.76				5,248.00		1,129.00
(Title IIIB) - Old Americans Act				75,602.00	2,500.00		78,102.00		(0.00)
(Title IIIB) - Outreach	31,834.17		31,834.17					31,834.17	
(Title IIIB) - Outreach	97,285.37	2,900.80	100,186.17				8,150.70		89,134.67
(Title IIIB) - Outreach				348,384.00	59,315.00		176,503.41		231,195.59
(Title IIIC) - Lenne Lenape		4,765.03	4,765.03						
(Title IIIC) - Lenne Lenape				10,000.00			10,000.00		
(Title IIIC) - Meals on Wheels	2,976.19		2,976.19					2,976.19	
(Title IIIC) - Meals on Wheels	19,599.43	14,962.01	34,561.44				11,664.58		7,934.85
(Title IIIC) - Meals on Wheels				478,133.00	1,271.00		367,166.01		112,237.99
(Title IIIC) - Nutrition Program	18,075.41		18,075.41					18,075.41	
(Title IIIC) - Nutrition Program	92,827.53	17,622.51	110,450.04				44,298.63		48,528.90
(Title IIIC) - Nutrition Program				416,750.00	1,612.00		319,365.88		98,996.12
(Title IIID) - Home/Hospice Care	44.00	9,791.00	9,835.00						44.00

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COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2015

Grant Description	Dec. 31, 2014 Balance	2014 Encumbrances	Dec. 31, 2014 Adjusted Balance	2015 Budget		Transfers	Paid or Charged	Canceled	Dec. 31, 2015 Balance
				Original Adopted	Amended by N.J.S.A. 40A:4-87				
Federal Grants (Cont'd):									
<u>Area Plan - Federal Health & Human Services (Cont'd)</u>									
(Title IIID) - Home/Hospice Care				\$ 16,748.00	\$ 87.00		\$ 16,835.00		
(Title III E) - Home/Hospice Care		\$ 21,335.00	\$ 21,335.00				(21,335.00)	\$ 21,335.00	
(Title III E) - Home/Hospice Care		27,640.00	27,640.00						
(Title III E) - Home/Hospice Care				86,503.00	18,495.00		104,998.00		
Medicaid Outreach	\$ 522.59		522.59				522.59		
Medicaid Outreach				8,373.00			7,168.07		\$ 1,204.93
SSBG		55.00	55.00				(55.00)	55.00	
SSBG	8,109.00	54,443.00	62,552.00				8,109.00		
SSBG				239,097.00			239,097.00		
SSBG, Outreach	1,228.00		1,228.00				1,228.00		
SSBG, Outreach				10,175.00			9,152.86		1,022.14
SSBG, Outreach/Operating	4,891.70		4,891.70				4,891.70		
SSBG, Outreach/Operating				30,531.00	(454.00)		30,077.00		
SSBG, Sandy Relief Funds	1,349.00	27,769.00	29,118.00				1,349.00		
SSBG, Sr Transportation Admin	3,703.56		3,703.56				3,703.56		
SSBG, Sr Transportation Admin				38,461.00			27,720.83		10,740.17
SSBG, Sr Transportation Ops	3,280.73	5,096.83	8,377.56				3,279.73		1.00
SSBG, Sr Transportation Ops				247,318.00			206,233.68		41,084.32
Senior Health Insurance Program	14,043.40	38.01	14,081.41				14,043.40		
Senior Health Insurance Program				22,000.00			12,732.55		9,267.45
<u>Federal Labor - Employment Training</u>									
TANF (7/01/15-6/30/16)					1,987,254.00		949,570.77		1,037,683.23
TANF (7/1/13-6/30/14)	68,991.46		68,991.46				46,522.46	22,469.00	
TANF (7/1/14-6/30/15)	1,070,715.26	790,102.81	1,860,818.07				1,039,026.26	28,165.00	3,524.00
WIA, Adult	35,770.59		35,770.59				35,770.59		
WIA, Adult	773,086.23		773,086.23				737,829.76		35,256.47
WIA, Adult					936,511.00		366,577.25		569,933.75
WIA, Dislocated Worker	67,853.66		67,853.66				67,853.66		
WIA, Dislocated Worker	680,654.92		680,654.92				606,985.26		73,669.66
WIA, Dislocated Worker					817,441.00		370,089.02		447,351.98
WIA, Youth	146,164.40		146,164.40				146,164.40		
WIA, Youth	762,907.70		762,907.70				543,366.62		219,541.08
WIA, Youth					921,851.00		305,577.88		616,273.12

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2015

Grant Description	Dec. 31, 2014 Balance	2014 Encumbrances	Dec. 31, 2014 Adjusted Balance	2015 Budget		Transfers	Paid or Charged	Canceled	Dec. 31, 2015 Balance
				Original Adopted	Amended by N.J.S.A. 40A:4-87				
Federal Grants (Cont'd):									
<u>Federal Labor - Employment Training (Cont'd)</u>									
Atlantic City Re-Employment				\$ 190,575.00			\$ 124,454.58		\$ 66,120.42
Job Access & Reverse Commute	\$ 111,720.19		\$ 111,720.19				111,720.19		
Job Access & Reverse Commute				160,000.00			143,398.50		16,601.50
Total Federal Grants.....	13,721,522.29	\$ 4,504,535.75	12,989,796.62	4,668,713.00	\$ 13,250,674.00	\$ (5,236,261.42)	15,629,751.63	\$ 266,271.39	10,508,624.85
State Grants:									
<u>NJ Transit</u>									
Casino Sr Citizens & Vets Transport				319,616.00		82,877.21	169,031.16		233,462.05
Casino Sr Cits/Vets Transport	36,170.11		36,170.11			(36,170.11)			
Casino Sr Cits/Vets Transport	42,672.78		42,672.78			(42,672.78)			
Casino Sr Cits/Vets Transport	128,743.40	11,238.34	139,981.74				(4,559.18)		133,302.58
Casino Sr Cits/Vets Transport, Adm	4,034.32		4,034.32			(4,034.32)			
Casino Sr Cits/Vets Transport, Adm	359.09	499.24	858.33				(205.44)		564.53
Casino Sr Cits/Vets Transport, Cap	75,000.00		75,000.00						75,000.00
Sr/Disabled Transportation, Capital				4,000.00					4,000.00
Sr/Disabled Transportation, Casino				17,400.00			15,452.46		1,947.54
Veterans Transportation	7,500.00		7,500.00				7,500.00		
Veterans Transportation				15,000.00			7,500.00		7,500.00
<u>NJ Governor's Council on Alcohol/Drug Abuse</u>									
Drug & Alcohol Alliance	1,645.02		1,645.02					1,645.02	
Drug & Alcohol Alliance	41,705.94	182,608.00	224,313.94				41,705.94		
Drug & Alcohol Alliance					247,619.00		209,647.91		37,971.09
<u>NJ Environmental Protection</u>									
Clean Communities						187,816.86	187,816.86		
Gandy's Beach Study				100,000.00			100,000.00		
Green Acres, Trails & Open Space	87,327.35		87,327.35					87,327.35	
Recreation Opportunities	1,226.59		1,226.59						1,226.59

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2015

Grant Description	Dec. 31, 2014 Balance	2014 Encumbrances	Dec. 31, 2014 Adjusted Balance	2015 Budget		Transfers	Paid or Charged	Canceled	Dec. 31, 2015 Balance
				Original Adopted	Amended by N.J.S.A. 40A:4-87				
State Grants (Cont'd):									
<u>NJ Health & Senior Services</u>									
Comprehensive Alcohol	\$ 13,369.46	\$ 48,414.96	\$ 61,784.42				\$ 13,369.46		
Comprehensive Alcohol				\$ 783,457.00			757,080.87		\$ 26,376.13
Differential Response Pilot Program	9,477.87		9,477.87				9,477.87		
Differential Response Pilot Program		457.06	457.06				(457.06)		457.06
Differential Response Pilot Program		208,525.35	208,525.35						
Differential Response Pilot Program					\$ 300,000.00		300,000.00		
<u>NJ Human Services</u>									
SSBG - Personal Assistance	4,260.21		4,260.21				4,260.21		
SSBG - Personal Assistance				35,501.24			31,734.39		3,766.85
SSBG Title XX - Enrichment Center	2,246.00		2,246.00					\$ 2,246.00	
SSBG Title XX - Enrichment Center	7,819.71	663.67	8,483.38				7,819.71		
SSBG Title XX - Enrichment Center				81,491.00			69,884.93		11,606.07
SSBG Title XX - HSAC/CIACC	1,586.84	5,046.00	6,632.84	15,000.00			13,028.84		3,558.00
SSBG, Alcohol & Drug Treatment	491.20	269.28	760.48				491.20		
SSBG, Drug & Alcohol Abuse				88,555.00			86,088.61		2,466.39
SSBG, Enrichment Center Blind				22,035.00			22,035.00		
SSBG, HSAC/CIACC, CFT				102,784.00			92,921.92		9,862.08
SSBG, Social Services Homeless		2,404.00	2,404.00				(2,404.00)	2,404.00	
SSBG, Social Services Homeless		32,540.00	32,540.00						
SSBG, Social Services Homeless	12,136.91	275,040.65	287,177.56		7,290.00		19,426.91		
SSBG, Social Services Homeless				474,216.00			463,765.60		10,450.40
<u>NJ Law & Public Safety</u>									
Body Armor Replacement, Jail	14,773.45		14,773.45				14,773.45		
Body Armor Replacement, Jail	15,386.18		15,386.18				15,386.18		
Body Armor Replacement, Jail	21,620.54		21,620.54				21,620.54		
Body Armor Replacement, Jail	16,105.00		16,105.00				16,105.00		
Body Armor Replacement, Jail						16,075.92			16,075.92
Body Armor Replacement, Prosecutor	1,949.77	3,231.00	5,180.77				1,949.77		
Body Armor Replacement, Prosecutor	3,958.41		3,958.41				3,958.41		
Body Armor Replacement, Prosecutor					3,951.96				3,951.96

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2015

Grant Description	Dec. 31, 2014 Balance	2014 Encumbrances	Dec. 31, 2014 Adjusted Balance	2015 Budget		Transfers	Paid or Charged	Canceled	Dec. 31, 2015 Balance
				Original Adopted	Amended by N.J.S.A. 40A:4-87				
State Grants (Cont'd):									
<u>NJ Law & Public Safety (Cont'd)</u>									
Body Armor Replacement, Sheriff	\$ 2,883.03		\$ 2,883.03						\$ 2,883.03
Body Armor Replacement, Sheriff	6,893.25		6,893.25						6,893.25
Body Armor Replacement, Sheriff	5,392.38		5,392.38						5,392.38
Body Armor Replacement, Sheriff					\$ 5,635.84				5,635.84
CED Assistance Program, Tasers				\$ 12,497.10					12,497.10
Comprehensive Education, JDC	314,510.38	\$ 240.41	314,750.79				\$ 184,935.08	\$ 129,575.30	
Juvenile Detention Alternatives		21,405.60	21,405.60				(21,405.60)	21,405.60	
Juvenile Detention Alternatives		30,600.02	30,600.02				(4,104.63)	4,104.63	
Juvenile Detention Alternatives				120,000.00			120,000.00		
Radiologic Emergency Response Plan	16,357.21		16,357.21				(1,155.59)		17,512.80
Radiologic Emergency Response Plan				150,034.45			119,474.93		30,559.52
Radiologic Emergency Response Plan					126,156.95		76,124.12		50,032.83
State/Community Partnership		285.87	285.87				(285.87)		285.87
State/Community Partnership	6,646.06	79,629.98	86,276.04				(16,739.25)	23,385.31	
State/Community Partnership				432,107.00			419,157.85		12,949.15
<u>NJ State</u>									
Artists Development Workshop, South				5,000.00			5,000.00		
Council Humanities, Dallas Landing				19,056.00			11,853.00		7,203.00
Council on the Arts, Local Arts		2,559.15	2,559.15						
Council on the Arts, Local Arts		29,880.25	29,880.25						
Council on the Arts, Local Arts				116,165.00			116,165.00		
Historical Commission				10,290.00			10,290.00		
South Shore Destination Marketing	1,134.13	3,375.00	4,509.13				1,134.13		
South Shore Destination Marketing				20,000.00			18,208.37		1,791.63
<u>NJ Area Plan - Health & Senior Services</u>									
Adult Protective Services	13,230.86	14,705.14	27,936.00				13,230.86		
Adult Protective Services				117,213.00			114,644.71		2,568.29
Care Coordination	44,678.41		44,678.41					44,678.41	
Care Coordination, Admin	2,885.24		2,885.24				2,885.24		
Care Coordination, Admin				23,810.00			21,319.36		2,490.64
Care Coordination, Operating	280,472.26		280,472.26				3,370.14		277,102.12
Care Coordination, Operating				79,284.00			35,390.94		43,893.06

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2015

Grant Description	Dec. 31, 2014 Balance	2014 Encumbrances	Dec. 31, 2014 Adjusted Balance	2015 Budget		Transfers	Paid or Charged	Canceled	Dec. 31, 2015 Balance
				Original Adopted	Amended by N.J.S.A. 40A:4-87				
State Grants (Cont'd):									
<u>NJ Area Plan - Health & Senior Services (Cont'd)</u>									
Home Delivered Meal Supplement		\$ 133.21	\$ 133.21						
Home Delivered Meal Supplement				\$ 1,391.00			\$ 1,391.00		
Program Income	\$ 1,127.00		1,127.00						\$ 1,127.00
Safe Housing & Transportation		7,488.00	7,488.00						
Safe Housing & Transportation				20,891.00			20,891.00		
Weekend Home Delivered Meals	5,948.26	1,000.00	6,948.26				2,463.73		3,484.53
Weekend Home Delivered Meals				25,153.00			21,635.08		3,517.92
<u>NJ Labor - Employment Training</u>									
General Assistance SNAP					\$ 1,062,844.00		414,553.07		648,290.93
General Assistance SNAP	25,282.58		25,282.58				20,879.58	\$ 4,403.00	
General Assistance SNAP	637,781.13		637,781.13		1,562.00		630,381.13		8,962.00
Smart Steps	4,013.00		4,013.00					4,013.00	
Smart Steps					4,013.00				4,013.00
Workforce Learning Link	46,057.97		46,057.97	53,000.00			99,057.97		
Workforce Learning Link					67,000.00		31,207.97		35,792.03
Gateway Community Action Partnership					109,062.96		35,590.97		73,471.99
Gateway Community Action Partnership	71,048.89		71,048.89				70,142.92		905.97
Special Transportation Initiative					25,826.00		4,629.31		21,196.69
Special Transportation Initiative	13,099.95		13,099.95				13,099.95		
Local CMAQ Initiative	59,209.01		59,209.01				44,884.21	14,324.80	
Local CMAQ Initiative				197,336.00			8,393.13		188,942.87
Talent Development Partnership	12,758.00		12,758.00				12,758.00		
Ticket to Work	7,477.00		7,477.00				6,231.63		1,245.37
Workforce Development Partner	2,095.81		2,095.81					2,095.81	
Workforce Development Partner					170,919.00		13,822.84		157,096.16
Youth Symposium Career Explore	29,976.28		29,976.28				29,976.28		
<u>NJ Capital Transportation Program</u>									
Capital Transportation Program, 01						53,365.19			53,365.19
Capital Transportation Program, 09						36,453.16			36,453.16
Capital Transportation Program, 10		70,557.19	70,557.19			55,726.41	(21,054.85)		76,781.26
Capital Transportation Program, 11						100,000.00			100,000.00
Capital Transportation Program, 12		1,005,328.42	1,005,328.42						

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2015

Grant Description	Dec. 31, 2014 Balance	2014 Encumbrances	Dec. 31, 2014 Adjusted Balance	2015 Budget		Transfers	Paid or Charged	Canceled	Dec. 31, 2015 Balance
				Original Adopted	Amended by N.J.S.A. 40A:4-87				
State Grants (Cont'd):									
<u>NJ Capital Transportation Program (Cont'd)</u>									
Capital Transportation Program, 13		\$ 605,347.27	\$ 605,347.27			\$ 499,782.36	\$ 499,782.36		
Capital Transportation Program, 14						3,846,900.00	2,929,847.45		\$ 917,052.55
Capital Transportation Program, 15					\$ 3,846,900.00				3,846,900.00
Local Bridge, Future Needs 2013						644,034.30	572,658.20		71,376.10
Total State Grants.....	\$ 2,162,524.24	2,643,473.06	4,805,997.30	\$ 3,462,282.79	6,182,673.49	5,236,261.42	9,388,923.24	\$ 341,608.23	7,313,210.47
Other Grants:									
CCIA Shared Service Agreement				20,000.00	20,000.00		18,333.34		21,666.66
United Way of Philly & SNJ				25,000.00			9,901.25		15,098.75
Total Other Grants.....				45,000.00	20,000.00		28,234.59		36,765.41
Total - All Grants.....	\$ 15,884,046.53	\$ 7,148,008.81	\$ 17,795,793.92	\$ 8,175,995.79	\$ 19,453,347.49	\$ -	\$ 25,046,909.46	\$ 607,879.62	\$ 17,858,600.73
December 31, 2014 Encumbrances.....							\$ (7,148,008.81)		
2015 Cash Disbursements.....							23,645,431.79		
December 31, 2015 Encumbrances.....							8,549,486.48		
Total Paid or Charged.....							\$ 25,046,909.46		

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, 2015 and 2014

	<u>Dec. 31, 2015</u>	<u>Dec. 31, 2014</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 147,805.95	\$ 129,798.68
Passport Account:		
Cash	14,912.80	-
	\$ 162,718.75	\$ 129,798.68
	\$ 162,718.75	\$ 129,798.68
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 17,532.08	\$ 27,929.61
Due to State of New Jersey	54,855.35	42,865.05
Reserve for Attorneys' Deposits	75,418.52	59,004.02
	147,805.95	129,798.68
Passport Account:		
Due to County Treasurer	14,912.80	
	\$ 162,718.75	\$ 129,798.68
	\$ 162,718.75	\$ 129,798.68

See Exhibit SL for Cash Reconciliation at December 31, 2015.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2015

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Balance Dec. 31, 2014		
County Clerk Fees	\$ 11,014.10	
Realty Transfer Fees	16,835.50	
Interest	<u>80.01</u>	
		\$ 27,929.61
Increased by:		
Collections:		
County Clerk Fees	\$ 751,152.70	
Realty Transfer Fees	267,506.50	
Clerk - Modernization Trust Fund	50,566.00	
Passport Processing Fees	<u>14,912.80</u>	
		1,084,138.00
County Board of Health Priority Fund	65,032.50	
Public Health Priority Funding	48,005.50	
Copier Fee Revenue	14,074.33	
Interest Earned	<u>1,024.35</u>	
		<u>1,212,274.68</u>
		1,240,204.29
Decreased by:		
Payments to County Treasurer:		
County Clerk Fees	777,066.95	
Realty Transfer Fees	269,084.50	
Clerk - Modernization Trust Fund	<u>25,572.00</u>	
		1,071,723.45
County Board of Health Priority Fund	68,050.00	
Public Health Priority Funding	52,934.50	
Copier Fee Revenue	14,047.28	
Interest	<u>1,004.18</u>	
		<u>1,207,759.41</u>
Balance Dec. 31, 2015		<u><u>\$ 32,444.88</u></u>

(Continued)

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2015

Analysis of Balance Dec. 31, 2015

County Clerk Fees	\$ 10,093.85	
Realty Transfer Fees	7,311.00	
Copier Revenue	27.05	
Passport Processing Fees	14,912.80	
Interest	<u>100.18</u>	
		<u>\$ 32,444.88</u>
Revenue Account	\$ 17,532.08	
Passport Account	<u>14,912.80</u>	
		<u>\$ 32,444.88</u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2015 and 2014

	<u>Dec. 31, 2015</u>	<u>Dec. 31, 2014</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 16,346.00	\$ 13,299.50
Custodian Account:		
Cash and Cash Equivalents	7,989,007.52	7,884,622.82
	\$ 8,005,353.52	\$ 7,897,922.32
	\$ 8,005,353.52	\$ 7,897,922.32
<u>LIABILITIES</u>		
<u>AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 2,726.29	\$ 3,756.99
Accounts Payable	39.30	47.59
Attorneys' Deposits	7,175.67	6,571.47
Reserve for Senior Free Wills	6,404.74	2,923.45
	16,346.00	13,299.50
Custodian Account:		
Reserve for Custodian Funds	7,989,007.52	7,884,622.82
	\$ 8,005,353.52	\$ 7,897,922.32
	\$ 8,005,353.52	\$ 7,897,922.32

See Exhibit SL for Cash Reconciliation at December 31, 2015.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate Custodian Account
 Statement of Cash and Cash Equivalents
 For the Year Ended December 31, 2015

Balance Dec. 31, 2014		\$ 7,884,622.82
Increased by Receipts:		
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order		
	\$ 811,930.01	
Maturity of Certificate of Deposits	25,000.00	
Interest on Certificate of Deposits and Intermingled Minor Account	60,793.47	
		897,723.48
		8,782,346.30
Decreased by Disbursements:		
Payments Made Pursuant to Order by the County Court, Probate Division		
	780,015.92	
Interest, Penalties and Service Charges	13,322.86	
		793,338.78
Balance Dec. 31, 2015		\$ 7,989,007.52

Schedule of Cash and Cash Equivalents Dec. 31, 2015

Colonial Bank, FSB		
Guardianship -- Intermingled Minor Account		\$ 7,188,965.80
First National Bank of Elmer		
Certificate of Deposit No.:		
xxxx42		67,511.88
xxxx14		20,910.53
Century Federal Savings		
Certificates of Deposit Nos.:		
xxx97		81,734.54
xxx51		171,393.41
xxx58		108,858.00
xxx88		73,884.99
xxx49		58,328.99
xxx79		24,297.96
xxx33		26,752.25
xxx07		40,282.14
xxx57		100,992.53
xxx12		25,094.50
		\$ 7,989,007.52

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2015

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Balance Dec. 31, 2014		
Surrogate Fees	\$ 3,751.28	
Interest	<u>5.71</u>	
		\$ 3,756.99
Increased by:		
Collections:		
Fees	179,803.82	
Surrogate - Modernization Trust Fund	10,314.00	
Interest Earned	<u>63.11</u>	
		<u>190,180.93</u>
		193,937.92
Decreased by:		
Payments to County Treasurer:		
Fees	180,832.56	
Surrogate - Modernization Trust Fund	10,314.00	
Interest Earned	<u>65.07</u>	
		<u>191,211.63</u>
Balance Dec. 31, 2015		<u><u>\$ 2,726.29</u></u>

Analysis of Balance Dec. 31, 2015

Surrogate Fees	\$ 2,722.54	
Interest	<u>3.75</u>	
		<u><u>\$ 2,726.29</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2015 and 2014

	<u>Dec. 31, 2015</u>	<u>Dec. 31, 2014</u>
<u>ASSETS</u>		
Cash	\$ 277,191.08	\$ 193,742.47
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 175.82	\$ 95.91
Reserve for Attorneys' Deposits	3,156.92	4,957.07
Garnish Payments	6,141.90	10,257.74
Levy Payments		20,490.84
Reserve for Sales and Executions	267,716.44	157,940.91
	<u>\$ 277,191.08</u>	<u>\$ 193,742.47</u>

See Exhibit SL for Cash Reconciliation at December 31, 2015.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2015

Balance Dec. 31, 2014		\$	95.91
Increased by:			
Collections:			
Fees	\$	203,255.43	
Sheriff - Modernization Trust Fund		12,512.00	
Interest Earned		<u>1,664.67</u>	
			<u>217,432.10</u>
			217,528.01
Decreased by:			
Payments to County Treasurer:			
Fees		203,255.43	
Sheriff - Modernization Trust Fund		12,512.00	
Interest		<u>1,584.76</u>	
			<u>217,352.19</u>
Balance Dec. 31, 2015		\$	<u><u>175.82</u></u>

Analysis of Balance Dec. 31, 2015

Interest - Revenue		\$	174.67
Interest - Subpoena			<u>1.15</u>
		\$	<u><u>175.82</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS

Adjuster

Statements of Assets and Reserves -- Regulatory Basis
As of December 31, 2015 and 2014

	<u>Dec. 31, 2015</u>	<u>Dec. 31, 2014</u>
<u>ASSETS</u>		
Accounts Receivable:		
Hospital Patients	\$ 450.74	\$ 550.74
State Institution Patients	7,784.34	7,784.34
	\$ 8,235.08	\$ 8,335.08
	\$ 8,235.08	\$ 8,335.08
<u>RESERVES</u>		
Reserve for Accounts Receivable	\$ 8,235.08	\$ 8,335.08
	\$ 8,235.08	\$ 8,335.08

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Adjuster
Statement of Due To County Treasurer
For the Year Ended December 31, 2015

Accrued in 2015

Increased by:

Collections:

Board of Patients in State Institutions	\$ 32,122.93
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Decreased by:

Payments to County Treasurer:

Board of Patients in State Institutions	<u>\$ 32,122.93</u>
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COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Prosecutor's Confidential Fund
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2015 and 2014

	<u>Dec. 31, 2015</u>	<u>Dec. 31, 2014</u>
<u>ASSETS</u>		
Cash	\$ 8,131.86	\$ 9,290.07
<u>RESERVES</u>		
Reserve for Prosecutor's Confidential Fund	\$ 8,131.86	\$ 9,290.07

See Exhibit SL for Cash Reconciliation at December 31, 2015.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Cumberland Manor
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2015 and 2014

	<u>Dec. 31, 2015</u>	<u>Dec. 31, 2014</u>
<u>ASSETS</u>		
Patients' Accounts Receivable	\$ -	\$ 2,827,669.26
Due from Medicare		151,736.16
		<hr/>
	<u>\$ -</u>	<u>\$ 2,979,405.42</u>
<u>RESERVES</u>		
Reserve for Patients' Accounts Receivable	\$ -	\$ 2,827,669.26
Reserve for Due from Medicare		151,736.16
		<hr/>
	<u>\$ -</u>	<u>\$ 2,979,405.42</u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Jail
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2015 and 2014

	<u>Dec. 31, 2015</u>	<u>Dec. 31, 2014</u>
<u>ASSETS</u>		
Electronic Monitoring Program Account:		
Cash	\$ 5,211.32	\$ 7,617.96
Bail Account:		
Cash	40.01	
Inmate Pay Account:		
Cash	1.39	
	<u>\$ 5,252.72</u>	<u>\$ -</u>
<u>RESERVES</u>		
Electronic Monitoring Program Account:		
Reserve for Electronic Monitoring Program Account	\$ 5,211.32	\$ 7,617.96
Bail Account:		
Reserve for Department of Corrections Bail Account	40.01	
Inmate Pay Account:		
Reserve for Inmate Pay Account	1.39	
Total Reserves	<u>\$ 5,252.72</u>	<u>\$ 7,617.96</u>

See Exhibit SL for Cash Reconciliation at December 31, 2015.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Statement of Cash Reconciliation
As of December 31, 2015

	<u>Bank</u>	<u>Balance per Certification</u>	<u>Deposits in Transit</u>	<u>Outstanding Checks per Permanent Record</u>	<u>Balance</u>	<u>Reference</u>
County Clerk:						
Revenue Account	(A)	\$ 232,852.62	\$ 3,106.60	\$ 88,153.27	\$ 147,805.95	
Passport Account	(A)	14,912.80			<u>14,912.80</u>	
					<u>\$ 162,718.75</u>	(SE)
Surrogate:						
Revenue Account	(A)	8,645.01	1,296.25		\$ 9,941.26	
Senior Free Wills	(A)	5,679.74	750.00	25.00	<u>6,404.74</u>	
					<u>\$ 16,346.00</u>	(SF)
Sheriff:						
Revenue Account	(B)	483,917.74		206,727.81	\$ 277,189.93	
Subpeona Account	(B)	1.15			<u>1.15</u>	
					<u>\$ 277,191.08</u>	(SG)
Prosecutor's Office:						
Confidential Fund	(A)	8,131.86			<u>\$ 8,131.86</u>	(SI)
Jail:						
Dept of Corrections Bail Account	(C)	4,633.51	700.00	5,293.50	\$ 40.01	
Child Support Account	(C)	500.00		500.00	-	
Electronic Monitoring Program Account	(C)	5,211.32			5,211.32	
County Inmate Pay Account	(A)	847.39		846.00	<u>1.39</u>	
					<u>\$ 5,252.72</u>	(SK)

(A) Cape Bank

(B) Newfield National Bank

(C) Bank of America

COUNTY OF CUMBERLAND

PART 2

SINGLE AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2015**

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

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Cumberland's, State of New Jersey, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Grant Compliance Supplement* that could have a direct and material effect on each of the County of Cumberland's major federal and state programs for the year ended December 31, 2015. The County of Cumberland's major federal and state programs are identified in the *Summary of Auditor's Results* section of the accompanying *Schedule of Findings and Questioned Costs*.

Management's Responsibility

Management is responsible for compliance with the federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Cumberland's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, the Uniform Guidance, and State of New Jersey Circular 15-08-OMB require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County of Cumberland's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County of Cumberland's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County of Cumberland complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the State of New Jersey Circular 15-08-OMB and which is described in the accompanying *Schedule of Findings and Questioned Costs* as item 2015-003. Our opinion on the major state program is not modified with respect to this matter.

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

Report on Internal Control Over Compliance

Management of the County of Cumberland is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Cumberland's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and State of New Jersey Circular 15-08-OMB, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Cumberland's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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 the Uniform Guidance and State of New Jersey Circular 15-08-OMB. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Carol A. McAllister

Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/ Pass-through Grantor/	Federal CFDA Number	Pass-Through Entity ID Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period From	To
Direct Federal Funding:							
US Department of Health and Human Services:							
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A5-787-495	\$ 47,037.00	\$ 34,607.00	4/1/15	3/31/16
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A4-787-495	46,537.00		7/1/14	6/30/15
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A3-787-495	45,537.00		7/1/13	6/30/14
<hr/>							
Total US Department of Health and Human Services							
<hr/>							
US Bureau of Justice:							
State Criminal Alien Assistance Program (SCAPP)	16.606	N/A	G5-759-371	98,566.00		1/1/15	12/31/15
State Criminal Alien Assistance Program (SCAPP)	16.606	N/A	G3-759-371	100,419.00		1/1/13	12/31/13
State Criminal Alien Assistance Program (SCAPP)	16.606	N/A	G2-759-371	110,010.00		1/1/12	12/31/12
State Criminal Alien Assistance Program (SCAPP)	16.606	N/A	G1-759-371	103,135.00		1/1/11	12/31/11
State Criminal Alien Assistance Program (SCAPP)	16.606	N/A	G0-759-371	96,096.00		1/1/10	12/31/10
<hr/>							
Total US Department of Justice							
<hr/>							
US Department of the Interior:							
American Battlefield Protection Planning	15.926	N/A	G3-717-432	49,500.00		7/1/13	6/30/14
<hr/>							
Total Direct Federal Funding							
<hr/>							
Federal Grants Passed Through State Departments and Agencies							
US Department of Homeland Security:							
Passes Through State Agency - Office of Homeland Security and Preparedness:							
Homeland Security Grant Program - FY 15	97.067	066-1005-100-006	G5-747-464	100,000.00			
Homeland Security Grant Program - FY 14	97.067	066-1005-100-006	G4-747-464	100,000.00		1/1/14	12/31/14
Homeland Security Grant Program - FY 13	97.067	066-1005-100-006	G3-747-464	100,000.00		1/1/13	12/31/13
Passed Through State Department - Law and Public Safety:							
Emergency Management Agency Assistance - CY 15	97.042	066-1200-100-726	G5-747-369	80,000.00		1/1/15	12/31/15
Emergency Management Agency Assistance - CY 14	97.042	066-1200-100-726	G4-747-369	80,000.00		1/1/14	12/31/14
Emergency Management Agency Assistance - CY 13	97.042	066-1200-100-726	G3-747-369	80,000.00		1/1/13	12/31/13
Emergency Management Agency Assistance - CY 12	97.042	066-1200-100-726	G2-747-369	50,000.00		1/1/12	12/31/12
<hr/>							
Total US Department of Homeland Security							
<hr/>							
US Department of Health and Human Services:							
Passed Through State Department - Human Services							
Social Services Block Grant (SSBG) - Sandy Homeowner Rental Assistance Program (SHRAP)	93.667	N/A	A3-787-611	756,200.00		10/1/13	9/30/15
<hr/>							
Sub-total US Department of Health and Human Services							
<hr/>							
Passed Through State Department - Health and Senior Services:							
Aging Cluster:							
Special Programs for the Aging --							
Title III, Part B -- Grants for Supportive Services and Senior Centers	93.044	046-4275-100-xxx	A3-787-300	403,948.00		1/1/13	12/31/13
Title III, Part C -- Nutrition Services	93.045	046-4275-100-xxx	A3-787-300	832,164.00		1/1/13	12/31/13
Title III, Part B -- Grants for Supportive Services and Senior Centers	93.044	046-4275-100-xxx	A4-787-300	437,103.00		1/1/14	12/31/14
Title III, Part C -- Nutrition Services	93.045	046-4275-100-xxx	A4-787-300	814,886.00		1/1/14	12/31/14
Title III, Part B -- Grants for Supportive Services and Senior Centers	93.044	046-4275-100-xxx	A5-787-300	455,028.00	87,792.00	1/1/15	12/31/15
Title III, Part C -- Nutrition Services	93.045	046-4275-100-xxx	A5-787-300	520,726.00	387,040.00	1/1/15	12/31/15
<hr/>							
Subtotal Aging Cluster							
<hr/>							
Special Services for the Aging - Medicaid Cluster:							
Medical Assistance Program	93.778	046-4275-100-xxx	A4-787-626	7,738.00		1/1/14	12/31/14
Medical Assistance Program	93.778	046-4275-100-xxx	A5-787-626	8,373.00		1/1/15	12/31/15
<hr/>							
Subtotal Medicaid Cluster							
<hr/>							
Special Services for the Aging - Area Plan - 2013							
National Family Caregiver Support, Title III, Part E	93.052	046-4275-100-xxx	A3-787-300	120,942.00		1/1/13	12/31/13
Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A3-787-300	171,716.60		1/1/13	12/31/13
<hr/>							
Special Services for the Aging - Area Plan - 2014							
Title III, Part D, Disease Prevention and Health Promotion Services	93.043	046-4275-100-xxx	A4-787-300	18,900.00		1/1/14	12/31/14
National Family Caregiver Support, Title III, Part E	93.052	046-4275-100-xxx	A4-787-300	87,229.00		1/1/14	12/31/14
Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A4-787-300	137,907.12		1/1/14	12/31/14
State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A4-787-624	24,000.00		1/1/14	12/31/14

Balance Dec. 31, 2014	Receipts or Revenue Recognized	Key	Adjustments	Passed- Through to Subrecipients	Total Federal Disbursements / Expenditures	2015 Encumbrances	Balance Dec. 31, 2015	(Memo Only)	
								Cash Received	Accumulated Expenditures
\$ 33,598.29 3,384.60	\$ 47,037.00	3 2	\$ 2,948.13 (3,384.60)		\$ 52,344.83 29,861.38	\$ 1,959.35	\$ 27,339.82 6,685.04	\$ 36,613.00 15,089.00	\$ 54,304.18 39,851.96 45,537.00
36,982.89	47,037.00		(436.47)		82,206.21	1,959.35	34,024.86	51,702.00	139,693.14
100,419.00 110,010.00 103,135.00 11,668.39	98,566.00	3	11,464.70		11,264.70		98,566.00 100,419.00 110,010.00 103,135.00 11,868.39	98,566.00	84,227.61
325,232.39	98,566.00		11,464.70		11,264.70		423,998.39	98,566.00	84,227.61
38,822.25					32,033.25		6,789.00		42,711.00
401,037.53	145,603.00		11,028.23		125,504.16	1,959.35	464,812.25	150,268.00	266,631.75
100,000.00	100,000.00	2,3	9,413.09		91,967.50 9,413.09	5,010.00	100,000.00 3,022.50	91,977.50 26,189.91	96,977.50 100,000.00
80,000.00 15,000.00 2,807.75	80,000.00	3	850.57		29,031.75 14,397.17 3,658.32	15,344.00 300.00	80,000.00 35,624.25 302.83	80,000.00	44,375.75 79,697.17 50,000.00
197,807.75	180,000.00		10,263.66		148,467.83	20,654.00	218,949.58	198,167.41	371,050.42
26,372.50		2,3	33,923.50		60,296.00			13,447.50	756,200.00
26,372.50			33,923.50		60,296.00			13,447.50	756,200.00
31,834.17 21,051.60 105,331.95 112,426.96	455,028.00 520,726.00	2 2 3 3	(31,834.17) (21,051.60) 25,706.25 37,349.55	\$ 75,114.00 10,000.00	28,670.53 93,312.76 298,205.94 688,983.53	12,104.00 12,283.91 7,548.36	90,263.67 56,463.75 232,330.15 211,234.11	212,811.00 140,879.54 310,489.85 338,975.10	403,948.00 832,164.00 346,839.33 758,422.25 310,489.85 696,531.89
270,644.68	975,754.00		10,170.03	85,114.00	1,109,172.76	31,936.27	590,291.68	1,003,155.49	3,348,395.32
522.59	8,373.00				522.59 7,168.07		1,204.93	1,172.00	7,738.00 7,168.07
522.59	8,373.00				7,690.66		1,204.93	1,172.00	14,906.07
1,349.00		2,3	27,769.00	105,549.00	13,111.00	16,007.00		102,022.33	120,942.00 171,716.60
44.00 5,091.12 14,043.40		3 3 3,4 3	9,791.00 27,640.00 75,661.70 38.01		9,791.00 22,074.00 80,527.82 14,081.41	5,566.00 224.00	44.00 1.00	11,937.00 53,199.00 897.10 10,000.00	18,856.00 87,229.00 137,906.12 24,000.00

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2015

<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 From To</u>	
Special Services for the Aging - Area Plan - 2015							
Title III, Part D, Disease Prevention and Health Promotion Services	93.043	046-4275-100-xxx	A5-787-300	\$ 4,000.00	\$ 12,835.00	1/1/15	12/31/15
National Family Caregiver Support, Title III, Part E	93.052	046-4275-100-xxx	A5-787-300	87,634.00	17,364.00	1/1/15	12/31/15
Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A5-787-300	532,004.00	33,124.00	1/1/15	12/31/15
State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A5-787-624	22,000.00		1/1/15	12/31/15
<hr/>							
Sub-total US Department of Health and Human Services - Aging Area Plan							
<hr/>							
Total US Department of Health and Human Services							
<hr/>							
US Department of Labor:							
Passed Through State Department - Labor:							
WIOA Cluster:							
Workforce Investment Opportunity Act (WIOA)							
Adult Program	17.258	ET-14-PY15	J5-798-420	936,511.00		7/1/15	6/30/16
Youth Activities	17.259	ET-14-PY15	J5-798-420	921,851.00		7/1/15	6/30/16
Dislocated Worker Formula Grants	17.278	ET-14-PY15	J5-798-420	817,441.00		7/1/15	6/30/16
Workforce Investment Opportunity Act (WIOA)							
Adult Program	17.258	ET-13-PY14	J4-798-420	1,085,649.00		7/1/14	6/30/15
Youth Activities	17.259	ET-13-PY14	J4-798-420	1,066,913.00		7/1/14	6/30/15
Dislocated Worker Formula Grants	17.278	ET-13-PY14	J4-798-420	897,701.00		7/1/14	6/30/15
NEG - Atlantic City	17.278	ET-13-PY14	J4-798-420	190,575.00		7/1/14	6/30/15
Workforce Investment Opportunity Act (WIOA)							
Adult Program	17.258	ET-12-PY13	J3-798-420	1,023,111.00		7/1/13	6/30/14
Youth Activities	17.259	ET-12-PY13	J3-798-420	1,000,670.00		7/1/13	6/30/14
Dislocated Worker Formula Grants	17.278	ET-12-PY13	J3-798-420	877,451.00		7/1/13	6/30/14
<hr/>							
Sub Total Workforce Investment Opportunity Act (WIOA) Cluster							
<hr/>							
Temporary Assistance for Needy Families (TANF) Cluster:							
Temporary Assistance for Needy Families - Work First New Jersey	93.558	ET-14-PY15	J5-798-420-100	1,987,254.00		7/1/15	6/30/16
Temporary Assistance for Needy Families - Work First New Jersey	93.558	ET-13-PY14	J4-798-420-100	2,183,663.00		7/1/14	6/30/15
Temporary Assistance for Needy Families - Work First New Jersey	93.558	ET-12-PY13	J3-798-420-100	2,199,217.22		7/1/13	6/30/14
<hr/>							
Sub Total Temporary Assistance for Needy Families (TANF) Cluster							
<hr/>							
Total US Department of Labor							
<hr/>							
US Bureau of Justice:							
Passed Through State Department - Law and Public Safety:							
Victims of Crime Act (VOCA)	16.575	066-1020-100-142	P5-757-371	222,630.00		10/1/14	9/30/15
Victims of Crime Act (VOCA)	16.575	066-1020-100-142	P6-757-371	179,785.00	44,946.00	10/1/15	9/30/16
Sexual Assault Nurse Examiner	16.575	066-1020-100-142	P6-757-370	72,719.00	18,180.00	10/1/15	9/30/16
Sexual Assault Nurse Examiner	16.575	066-1020-100-142	P5-757-370	68,325.00	17,081.00	10/1/14	9/30/15
Sexual Assault Nurse Examiner	16.575	066-1020-100-142	P3-757-370	77,409.00		1/1/14	12/31/14
Victim Witness Advocacy Fund	16.575	N/A	P3-757-375	24,954.00		1/1/13	12/31/13
Stop Violence Against Women	16.588	066-1020-100-246	P5-757-376	20,259.00	6,753.00	1/1/15	12/31/15
Bulletproof Vest Grant	16.607	N/A	P2-757-382	5,963.40		1/1/12	12/31/12
Bulletproof Vest Grant	16.607	N/A	P1-757-382	11,929.42		1/1/11	12/31/11
Residential Substance Abuse Treatment (RSAT)	16.593	066-1020-100-260	G5-759-363	57,119.00	19,040.00	1/1/15	12/31/15
Edward Byrne Memorial Justice Assistance Grant:							
Justice Assistance Grant (JAG) - Multi-Jurisdictional Narcotics	16.738	066-1020-100-364	P6-757-372	170,400.00		1/1/16	12/31/16
Justice Assistance Grant (JAG) - Multi-Jurisdictional Narcotics	16.738	066-1020-100-364	P5-757-372	175,616.00		1/1/15	12/31/15
Justice Assistance Grant (JAG) - Multi-Jurisdictional Narcotics	16.738	066-1020-100-364	P4-757-372	161,222.00		1/1/13	12/31/13
Justice Assistance Grant (JAG) - Megan's Law	16.738	066-1020-100-364	P4-757-373	11,903.00		1/1/14	12/31/14
Passed Through the City of Vineland	16.738	066-1020-100-157	P4-757-374	6,658.00		1/1/14	12/31/14
Passed Through the City of Vineland	16.738	066-1020-100-157	P5-757-374	6,246.00		1/1/15	12/31/15
Division of Highway Traffic Safety:							
Highway Safety Cluster:							
State and Community Highway Safety - Click it or Ticket	20.600	N/A	G5-755-661	4,000.00		1/1/15	12/31/15
State and Community Highway Safety - Drive Sober or Get Pulled Over	20.600	N/A	G3-755-663	4,400.00		1/1/13	12/31/13
<hr/>							
Subtotal Highway Safety Cluster							
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Total US Department of Justice							

Balance Dec. 31, 2014	Receipts or Revenue Recognized	Key	Adjustments	Passed- Through to Subrecipients	Total Federal Disbursements / Expenditures	2015 Encumbrances	Balance Dec. 31, 2015	(Memo Only)	
								Cash Received	Accumulated Expenditures
	\$ 4,000.00			\$ 16,835.00	\$ 15,658.00	\$ 1,177.00		\$ 4,000.00	\$ 16,835.00
	87,634.00			80,081.00	69,475.00	35,523.00		10,000.00	104,998.00
	532,004.00			205,216.00	462,342.80	49,938.57	\$ 52,846.63	483,922.66	512,281.37
	22,000.00				12,444.54	288.01	9,267.45	4,775.00	12,732.55
\$ 291,694.79	1,629,765.00		\$ 151,069.74	492,795.00	1,816,368.99	140,659.85	653,655.69	1,685,080.58	4,570,798.03
318,067.29	1,629,765.00		184,993.24	492,795.00	1,876,664.99	140,659.85	653,655.69	1,698,528.08	5,326,998.03
	936,511.00				366,577.25		569,933.75	295,491.00	366,577.25
	921,851.00			20,730.97	305,577.88		616,273.12	256,906.00	305,577.88
	817,441.00				370,089.02		447,351.98	289,231.00	370,089.02
773,086.23					737,829.76		35,256.47	784,931.00	1,050,392.53
762,907.70				465,265.65	543,366.62		219,541.08	709,543.00	847,371.92
680,654.92					606,985.26		73,669.66	631,068.00	824,031.34
	190,575.00				124,454.58		66,120.42	116,321.00	124,454.58
35,770.59					35,770.59			35,771.00	1,023,111.00
146,164.40					146,164.40			122,654.00	1,000,670.00
217,653.72		4	(149,800.06)		67,853.66			53,086.00	877,451.00
2,616,237.56	2,866,378.00		(149,800.06)	485,996.62	3,304,669.02		2,028,146.48	3,295,002.00	6,789,726.52
	1,987,254.00				538,706.83	410,863.94	1,037,683.23	622,570.00	949,570.77
951,346.41		2,3,4	881,306.66		1,829,129.07		3,524.00	1,457,984.00	2,180,139.00
7,863.23		2,4	38,659.23		46,522.46			117,451.00	2,199,217.22
959,209.64	1,987,254.00		919,965.89		2,414,358.36	410,863.94	1,041,207.23	2,198,005.00	5,328,926.99
3,575,447.20	4,853,632.00		770,165.83	485,996.62	5,719,027.38	410,863.94	3,069,353.71	5,493,007.00	12,118,653.51
222,630.00					222,625.00	5.00		178,104.00	222,630.00
	179,785.00				29,405.93		195,325.07	35,583.54	29,405.93
	72,719.00				12,948.62	14,738.72	63,211.66		27,687.34
	68,325.00				85,406.00			67,692.57	85,406.00
5.92		2	(5.92)					6,672.41	77,409.00
	20,259.00				27,012.00			20,259.00	24,954.00
4,131.86					1,063.80	479.88	2,588.18		27,012.00
618.99					618.99				3,375.22
	57,119.00						76,159.00	14,802.52	11,929.42
	170,400.00				9,974.02	802.48	159,623.50		10,776.50
	175,616.00				175,616.00			161,700.01	175,616.00
7.76		2	749.70		757.46			74,555.56	161,222.00
	11,903.00				11,903.00			11,903.00	11,903.00
6,658.00					4,000.00	1,486.21	1,171.79	4,000.00	5,486.21
	6,246.00				6,246.00				6,246.00
	4,000.00						4,000.00	3,941.14	
	4,400.00	2	(1,646.91)		2,753.09			2,753.09	4,400.00
	8,400.00		(1,646.91)		2,753.09		4,000.00	6,694.23	4,400.00
234,052.53	770,772.00		(903.13)		590,329.91	17,512.29	502,079.20	581,966.84	885,458.62

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2015

Federal Grantor/ Pass-through Grantor/	Federal CFDA Number	Pass-Through Entity ID Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period From	To
US Department of Transportation:							
Passed Through State Department - Transportation:							
Federal Transit Cluster:							
Section 5307 - Federal Transit -- Formula Grants	20.507	00001809	A4-787-433-436	\$ 1,388,249.00		1/1/14	12/31/14
Section 5307 - Federal Transit -- Formula Grants	20.507	00001809	A5-787-433-436	1,020,000.00	\$ 431,249.00	1/1/15	12/31/15
Subtotal Federal Transit Cluster							
Section 5311 - Formula Grants for Rural Areas	20.509	NJ-18-X009	A4-787-440-442	455,087.00		7/1/14	6/30/15
Section 5311 - Formula Grants for Rural Areas	20.509	NJ-18-X009	A5-787-451-000	646,424.00		7/1/15	6/30/16
Transit Services Programs Cluster:							
Job Access & Reverse Commute (JARC) Program	20.516	N/A	J4-798-424	310,000.00		1/1/14	12/31/14
Job Access & Reverse Commute (JARC) Program	20.516	N/A	J5-798-424	160,000.00		1/1/15	12/31/15
Subtotal Transit Services Programs Cluster:							
Highway Planning and Construction Cluster:							
Passed through Federal Highway Administration:							
Highway Planning and Construction - CR 555 & 610	20.205	078-6300-480-xxx	R4-768-432	1,950,000.00		1/1/14	12/31/14
Highway Planning and Construction - Center Rumble Strip	20.205	078-6300-480-xxx	R5-768-435	1,760,646.00		1/1/15	12/31/15
Highway Planning and Construction - 2015 (CR 630/CR655)	20.205	078-6300-480-xxx	R5-768-4XX	2,200,000.00		1/1/15	12/31/15
Highway Planning and Construction - CR 607	20.205	078-6300-480-xxx	R5-768-4XX	149,958.00		1/1/15	12/31/15
Highway Planning and Construction - 2014	20.205	078-6300-480-xxx	R4-768-431	3,601,260.00		1/1/14	12/31/14
Highway Planning and Construction - 2013	20.205	078-6300-480-xxx	R3-768-431	2,947,550.00		1/1/13	12/31/13
Highway Planning and Construction - Mill & Overlay Program	20.205	078-6300-480-xxx	R2-768-4XX	2,375,000.00		1/1/12	12/31/12
Highway Planning and Construction - Main Road, Chestnut to Maple	20.205	078-6300-480-xxx	R1-768-4XX	929,035.00		1/1/11	12/31/11
Highway Planning and Construction - Centerlon Road	20.205	078-6300-480-xxx	R1-768-435	1,762,178.00		1/1/11	12/31/11
Highway Planning and Construction - Buckshtem Rd/Mauricetown	20.205	078-6300-480-xxx	R1-768-4XX	2,551,020.00		1/1/11	12/31/11
Highway Planning and Construction - Emergency Spending Account	20.205	078-6300-480-xxx	C-04-CO-011-042	121,402.86		1/1/15	12/31/15
Passed through New Jersey Department of Transportation:							
Highway Planning and Construction - 2015	20.205	078-6300-480-xxx	R5-768-643	3,846,900.00		1/1/15	12/31/15
Highway Planning and Construction - 2014	20.205	078-6300-480-xxx	R4-768-643	3,846,900.00		1/1/14	12/31/14
Highway Planning and Construction - 2013	20.205	078-6300-480-xxx	R3-768-643	3,171,300.00		1/1/13	12/31/13
Highway Planning and Construction - 2012	20.205	078-6300-480-xxx	R2-768-643	3,154,000.00		1/1/12	12/31/12
Highway Planning and Construction - 2011	20.205	078-6300-480-xxx	R1-768-642	100,000.00		1/1/11	12/31/11
Highway Planning and Construction - 2010	20.205	078-6300-480-xxx	R0-768-642	1,435,494.00		1/1/10	12/31/10
Highway Planning and Construction - 2009	20.205	078-6300-480-xxx	R9-768-642	3,177,000.00		1/1/09	12/31/09
Highway Planning and Construction - 2001	20.205	078-6300-480-xxx	R1-768-641	6,094,031.19		1/1/01	12/31/01
Highway Planning and Construction - Local Bridge, Future Needs - 2013	20.205	078-6300-480-xxx	R3-768-644	1,000,000.00		1/1/13	12/31/13
Sub Total Highway Planning and Construction Cluster							
Passed Through the South Jersey Transportation Authority:							
Subregional Planning Grant	20.515	N/A	G5-717-431	72,400.00	18,100.00	1/1/15	12/31/15
Subregional Planning Grant	20.515	N/A	G4-717-431	90,500.00		1/1/14	12/31/14
Total US Department of Transportation							
Department of Housing and Urban Development							
Passed Through State Department - Community Affairs							
Community Development Block Grant (CDBG) - Handicapped Improvements	14.228	---	G4-717-499	440,000.00		1/1/14	12/31/14
Community Development Block Grant (CDBG) - Irene Storm	14.228	---	G2-705-636	507,500.00		1/1/12	12/31/12
Community Development Block Grant (CDBG) - Emergency Housing Repairs	14.228	---	G1-791-622	150,438.11		1/1/01	12/31/12
Total Department of Housing and Urban Development							
Federal Emergency Management Agency:							
FEMA - Hazard Mitigation Grant	97.024	N/A	G5-747-350	1,250,000.00		6/2/15	6/2/18
FEMA - Emergency Shelter Program	97.024	N/A	A4-787-501	2,076.00		1/1/14	12/31/14
Passed Through the United Way -							
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 Financial Awards							

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) Transfer within Federal Grants
(2) Cancellations
(3) Prior Year Encumbrance
(4) Transfer between Federal and State Grants

Balance Dec. 31, 2014	Receipts or Revenue Recognized	Key	Adjustments	Passed- Through to Subrecipients	Total Federal Disbursements / Expenditures	2015 Encumbrances	Balance Dec. 31, 2015	(Memo Only)	
								Cash Received	Accumulated Expenditures
\$ 220,073.99	\$ 1,020,000.00	3	\$ 3,970.72		\$ 200,626.84 1,273,876.48	\$ 24,831.84	\$ 23,417.87 152,540.68	\$ 1,364,831.13 1,298,708.32	
220,073.99	1,020,000.00		3,970.72		1,474,503.32	24,831.84	175,958.55	2,663,539.45	
321,442.75	646,424.00	3	3,500.00		324,942.75 165,349.00	7,200.00	\$ 473,875.00	\$ 200,584.15 455,087.00 172,549.00	
123,953.61	160,000.00	3	(12,233.42)		111,720.19 143,398.50		16,601.50	200,548.10 143,398.50 143,398.50	
123,953.61	160,000.00		(12,233.42)		255,118.69		16,601.50	343,946.60 453,398.50	
	1,950,000.00				427,190.48	1,131,493.65	391,315.87	1,558,684.13	
	1,760,646.00						1,760,646.00	1,633,828.20	
	2,200,000.00						566,171.80	84,887.00	
	149,958.00						65,071.00	18,228.89	
1,651,260.00					73,267.70	1,633,828.20	11,619.30	3,601,260.00	
113,182.25		3	2,834,367.75		1,651,260.00	411,172.51	113,182.25	2,834,367.75	
234,512.93		3	291,172.80		2,423,195.24		439,936.69	1,935,063.31	
		3	0.01		85,749.04		0.01	929,034.99	
		3	59.99				59.99	1,762,118.01	
81,673.59		3	111,693.37		91,554.91		101,812.05	2,449,207.95	
	121,402.86				121,402.86			121,402.86	
3,846,900.00		4	(3,846,900.00)						
499,782.36		4	(499,782.36)						
100,000.00		4	(100,000.00)						
55,726.41		4	(55,726.41)						
36,453.16		4	(36,453.16)						
53,365.19		4	(53,365.19)						
644,034.30		4	(644,034.30)						
7,316,890.19	6,182,006.86		(1,998,967.50)		4,873,620.23	3,188,113.66	3,438,195.66	4,040,587.16 16,909,854.20	
50,575.00	72,400.00	2,3	30,670.77		81,245.77		90,500.00	7,438.73 46,288.32 90,500.00	
8,032,935.54	8,080,830.86		(1,973,059.43)		7,174,779.76	3,220,145.50	4,195,130.71	4,638,844.96 20,744,928.15	
405,900.00		3	34,100.00		387,704.59	34,400.19	17,895.22	225,406.59 422,104.78	
403,056.00					268,971.25	28,303.00	105,781.75	255,925.00 401,718.25	
69,276.87		3	0.01		63,216.25		6,060.63	144,377.48	
878,232.87			34,100.01		719,892.09	62,703.19	129,737.60	481,331.59 968,200.51	
	1,250,000.00					24,450.00	1,225,550.00	24,450.00	
	2,076.00				2,076.00			2,076.00	
49,356.11							49,356.11		
49,356.11	1,252,076.00				2,076.00	24,450.00	1,274,906.11	2,076.00 26,526.00	
\$ 13,686,936.82	\$ 16,912,678.86		\$ (963,411.59)	\$ 978,791.62	\$ 16,356,742.12	\$ 3,898,948.12	\$ 10,508,624.85	\$ 13,244,189.88 \$ 40,708,446.99	

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2015

State Grantor/ Program Title	State GMIS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2014
						From	To	
Department of Health and Senior Services:								
Differential Response Pilot Program	---	---	D5-789-633	\$ 300,000.00		10/01/15	06/30/16	
Differential Response Pilot Program	---	---	D4-789-633	300,000.00		10/01/14	06/30/15	
Differential Response Pilot Program	---	---	D3-789-633	300,000.00		10/01/13	06/30/14	
Differential Response Pilot Program	---	---	D2-789-633	300,000.00		10/01/12	06/30/13	\$ 9,477.87
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	07-582-ADA-00	D4-789-602	725,589.00		01/01/12	12/31/12	13,369.46
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	07-582-ADA-00	D5-789-602	734,428.00	\$ 49,029.00	01/01/15	12/31/15	
Total Department of Health and Senior Services								22,847.33
Governor's Council on Alcohol & Drug Abuse								
Alliance to Prevent Alcohol & Drug Abuse	2000-100-082-C001-044-0999-6010	---	D3-789-696	359,846.00		01/01/13	12/31/13	1,645.02
Alliance to Prevent Alcohol & Drug Abuse	2000-100-082-C001-044-0999-6010	---	D4-789-696	247,619.00		01/01/14	12/31/14	41,705.94
Alliance to Prevent Alcohol & Drug Abuse	2000-100-082-C001-044-0999-6010	---	D5-789-696	247,619.00		01/01/15	12/31/15	
Total Governor's Council On Alcohol & Drug Abuse								43,350.96
Department of Human Services:								
Commission for the Blind & Visually Impaired								
Social Service Block Grant-Title XX-Enrichment Center	016-1610-100-xxx	AXF-26S	A5-787-613	22,035.00		01/01/15	12/31/15	
Social Service Block Grant-Title XX-Enrichment Center	016-1610-100-xxx	AXF-26S	A4-787-613	22,035.00		01/01/14	12/31/14	
Social Service Block Grant-Title XX-Enrichment Center	016-1610-100-xxx	AXF-26S	A5-787-348	79,245.00	2,246.00	01/01/15	12/31/15	
Social Service Block Grant-Title XX-Enrichment Center	016-1610-100-xxx	AXF-26S	A4-787-348	81,491.00		01/01/14	12/31/14	7,819.71
Social Service Block Grant-Title XX-Enrichment Center	016-1610-100-xxx	AXF-26S	A3-787-348	83,737.00		01/01/13	12/31/13	2,246.00
Division of Disability Services								
Personal Assistance Program	054-7545-100-005	---	A5-787-347	35,501.24		01/01/15	12/31/15	
Personal Assistance Program	054-7545-100-005	---	A4-787-347	35,501.24		01/01/14	12/31/14	4,260.21
Personal Assistance Program	054-7545-100-005	---	A3-787-347	30,095.00		01/01/13	12/31/13	
Division of Family Development								
Social Service Block Grant - Homeless	054-7550-100-072	H4FZ1S	A3-787-612	354,337.00		01/01/13	06/30/14	
Social Service Block Grant - Homeless	054-7550-100-072	H4FZ1S	A4-787-612	180,253.00		01/01/12	12/31/12	
Social Service Block Grant - Homeless	054-7550-100-072	H4FZ1S	A4-787-614	474,216.00		07/01/14	06/30/15	12,136.91
Social Service Block Grant - Homeless	054-7550-100-072	H4FZ1S	A5-787-614	474,216.00		07/01/15	06/30/16	
Division of Mental Health & Addiction Services								
Social Services Block Grant-Title XX(HSAC/CIAC)	016-1610-100-xxx	ANF-F9S	D5-789-353	102,784.00		01/01/15	12/31/15	
Social Services Block Grant-Title XX(HSAC/CIAC)	016-1610-100-xxx	ANF-F9S	D4-789-353	73,630.00		01/01/14	12/31/14	
Social Services Block Grant-Title XX(HSAC/CIAC)	016-1610-100-xxx	ANF-F9S	D4-789-353	129,784.00		01/01/14	12/31/14	1,586.84
Social Services Block Grant-Title XX (Alcohol)	016-1610-100-xxx	AOF-K9S	D4-789-355	88,555.00		01/01/14	12/31/14	491.20
Social Services Block Grant-Title XX (Alcohol)	016-1610-100-xxx	AOF-K9S	D5-789-355	73,630.00	14,925.00	01/01/15	12/31/15	
Total Department of Human Services								28,540.87
Department of Environmental Protection								
Green Acres - Acquisition of Trails & Open Space	4800-582-042-4800-002-V22G-6010	---	G3-717-695	465,000.00		01/01/13	12/31/13	87,327.35
Clean Communities Grant	---	---	G5-770-632	187,816.86		01/01/15	12/31/15	
Recreation Opportunities	---	---	G4-717-626	3,000.00		01/01/14	12/31/14	1,226.59
Gandy's Beach Environmental Study	---	---	G5-717-627	100,000.00				
Total Department of Environmental Protection								88,553.94
Department of State								
Historical Commission	12-100-074-2540-105-6110	---	G5-717-625	10,290.00		07/01/15	06/30/16	
Council on the Humanities	---	---	G5-717-695	19,056.00		07/01/15	06/30/15	
Council on the Arts	---	---	G5-717-691	116,165.00		07/01/15	06/30/16	
Council on the Arts -Artists Development Workshop	---	---	G5-717-692	5,000.00		07/01/15	06/30/16	
Council on the Arts	---	---	G4-717-691	109,590.00		07/01/14	06/30/15	
Council on the Arts	---	---	G3-717-691	109,590.00		07/01/13	06/30/14	
Southern Shore Regional Destination Marketing	---	---	G4-717-694	16,500.00		01/01/14	12/31/14	1,134.13
Southern Shore Regional Destination Marketing	---	---	G5-717-694	20,000.00		01/01/15	12/31/15	
Total Department of State								1,134.13
Department of Law and Public Safety								
Division of State Police								
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G6-747-662	126,156.96		09/12/15	06/30/16	
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G5-747-662	150,034.45		09/12/14	06/30/15	
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G3-747-662	128,736.00		09/12/13	06/30/14	16,357.21
Body Armor	---	---	G2-755-669	24,880.06		01/01/12	12/31/12	18,269.21
Body Armor	---	---	G1-755-669	23,313.11		01/01/11	12/31/11	14,773.45
Body Armor	---	---	G2-757-669	6,893.25		01/01/12	12/31/12	6,893.25
Body Armor	---	---	G3-759-669	21,620.54		01/01/13	12/31/13	21,620.54

Schedule B

Receipts or Revenue Recognized	Key	Adjustments	Passed-Through to Subrecipients	Total State Disbursements/Expenditures	2015 Encumbrances	Balance Dec. 31, 2015	Memo Only	
							Cash Received	Accumulated Expenditures
\$ 300,000.00			\$ 118,074.32	\$ 118,074.32	\$ 181,925.68		\$ 174,999.87	\$ 300,000.00
	3	\$ 208,525.35	\$ 207,525.35	\$ 208,525.35			125,000.00	508,525.35
	3	457.06				\$ 457.06		300,000.00
				9,477.87				300,000.00
	3	48,414.96	251,796.27	61,784.42			60,786.11	774,003.96
734,428.00				719,870.93	37,209.94	26,376.13	597,243.91	757,080.87
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1,034,428.00		257,397.37	577,395.94	1,117,732.89	219,135.62	26,833.19	958,029.89	2,939,610.18
<hr/>								
	2	(1,645.02)					171,047.53	358,200.98
	3	182,608.00	179,940.68	221,646.62	2,667.32		114,747.16	430,227.00
247,619.00			27,187.48	54,217.39	155,430.52	37,971.09		209,647.91
<hr/>								
247,619.00		180,962.98	207,128.16	275,864.01	158,097.84	37,971.09	285,794.69	998,075.89
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22,035.00				22,035.00			19,445.00	22,035.00
							16,460.00	22,035.00
79,245.00				68,747.04	1,137.89	11,606.07	13,957.00	69,884.93
	2	663.67		8,483.38				82,154.67
	2	(2,246.00)						81,491.00
35,501.24				31,734.39		3,766.85	35,501.24	31,734.39
				4,260.21			3,108.60	35,501.24
								30,095.00
	3	32,540.00			32,540.00			354,337.00
7,290.00	3	275,040.65		294,437.56	30.00		362,918.00	212,793.00
474,216.00				276,629.65	187,135.95	10,450.40	237,108.00	749,256.65
102,784.00				92,121.92	800.00	9,862.08	102,784.00	92,921.92
							15,000.00	73,630.00
15,000.00	3	5,046.00		18,074.84		3,558.00		131,272.00
	3	269.28		760.48				88,824.28
73,630.00				85,628.30	460.31	2,466.39	73,630.00	86,088.61
<hr/>								
809,701.24		311,313.60		902,912.77	222,104.15	41,709.79	879,911.84	2,627,820.29
<hr/>								
187,816.86	2	(87,327.35)		187,816.86		1,226.59	187,816.86	377,672.65
								187,816.86
100,000.00				75,000.00	25,000.00			1,773.41
								100,000.00
<hr/>								
287,816.86		(87,327.35)		262,816.86	25,000.00	1,226.59	187,816.86	667,262.92
<hr/>								
10,290.00				10,290.00			10,289.50	10,290.00
19,056.00				8,984.25	2,868.75	7,203.00	17,150.00	14,500.00
116,165.00				80,849.00	35,316.00		87,124.00	116,165.00
5,000.00				5,000.00			5,000.00	5,000.00
	3	29,880.25		26,937.50	2,942.75		27,397.00	139,470.25
	3	2,559.15			2,559.15			112,149.15
	3	3,375.00		4,509.13				19,875.00
20,000.00				11,548.37	6,660.00	1,791.63	20,000.00	18,208.37
<hr/>								
170,511.00		35,814.40		148,118.25	50,346.65	8,994.63	166,960.50	435,657.77
<hr/>								
126,156.95				11,604.08	64,520.04	50,032.83	7,928.16	76,124.13
150,034.45				119,474.93		30,559.52	118,243.79	119,474.93
				(1,155.59)		17,512.80	16,526.92	111,223.20
					15,386.18	2,883.03		21,997.03
					14,773.45			23,313.11
					21,620.54	6,893.25		21,620.54

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2015

State Grantor/ Program Title	State GMIS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2014
						From	To	
Body Armor	---	---	G4-755-669	\$ 5,392.38		01/01/14	12/31/14	\$ 5,392.38
Body Armor	---	---	G5-755-669	5,635.84		01/01/15	12/31/15	
Body Armor	---	---	G4-759-669	16,105.00		01/01/14	12/31/14	16,105.00
Body Armor	---	---	G5-759-669	16,075.92		01/01/15	12/31/15	
Body Armor	---	---	P3-757-669	5,180.77		01/01/13	12/31/13	1,949.77
Body Armor	---	---	P4-757-669	3,958.41		01/01/14	12/31/14	3,958.41
Body Armor	---	---	P5-757-669	3,951.96		01/01/15	12/31/15	
Conducted Energy Device Assistance Program	---	---	P5-757-378	12,497.10		01/01/15	12/31/15	
JDAI - Innovation Funding	---	---	D4-789-632	60,000.00		01/01/14	12/31/14	
JDAI - Innovation Funding	---	---	D5-789-632	120,000.00		01/01/15	12/31/15	
Juvenile Justice Commission Comprehensive Education Improvement Act	1500-100-066-1500-032-YSAC-6010	SFEA Funds	G4-758-681	445,000.00		01/01/14	12/31/14	314,510.38
State and Community Partnership	100-066-1500-021	---	D3-789-351	441,008.00		01/01/13	12/31/13	
State and Community Partnership	100-066-1500-021	---	D4-789-351	424,496.00		01/01/14	12/31/14	6,646.06
State and Community Partnership	100-066-1500-021	---	D5-789-351	432,107.00		01/01/15	12/31/15	
Total Department of Law and Public Safety								426,475.66
New Jersey Transit								
Senior Citizen and Disabled Resident Transportation	---	---	A2-787-671-673	40,204.43		01/01/13	12/31/13	40,204.43
Senior Citizen and Disabled Resident Transportation	---	---	A3-787-671-673	605,537.79		01/01/13	12/31/13	42,672.78
Senior Citizen and Disabled Resident Transportation	---	---	A4-787-671-673	360,000.00		01/01/14	12/31/14	204,102.49
Senior Citizen and Disabled Resident Transportation	---	---	A5-787-671-673	341,016.00		01/01/15	12/31/15	
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A4-787-623	15,000.00		07/01/14	06/30/15	7,500.00
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A5-787-623	15,000.00		07/01/15	06/30/16	
Total New Jersey Transit								294,479.70
Department of Labor								
Passed Through Department of Human Services								
DHS Special Initiative & Transportation	054-7550-100-122	---	J4-798-418	25,826.00		7/1/2014	06/30/15	18,890.07
DHS Special Initiative & Transportation	054-7550-100-122	---	J5-798-418	25,826.00		7/1/2015	06/30/16	
Passed Through Department of Employment Services								
Work First New Jersey (7/1/13- 6/30/14)	062-4545-100-xxx	---	J3-798-627	1,093,200.00		7/1/2013	06/30/14	25,282.58
Work First New Jersey (7/1/14- 6/30/15)	062-4545-100-xxx	---	J4-798-627	1,008,200.00		7/1/2014	06/30/15	637,781.13
Work First New Jersey (7/1/15- 6/30/16)	062-4545-100-xxx	---	J5-798-627	1,062,844.00		7/1/2015	06/30/16	
Workforce Development Partnership	062-4545-767-xxx	---	J3-798-623	100,000.00		7/1/2013	06/30/14	2,095.81
Workforce Development Partnership	062-4545-767-xxx	---	J5-798-623	170,919.00		7/1/2015	06/30/16	
Workforce Learning Link (7/1/14-6/30/15)	062-4545-100-xxx	---	J4-798-626	89,000.00		7/1/2014	06/30/15	46,057.97
Workforce Learning Link (7/1/15-6/30/16)	062-4545-100-xxx	---	J5-798-626	67,000.00		7/1/2015	06/30/16	
Smart Steps	062-4545-780-xxx	---	J4-798-628	4,013.00		7/1/2014	06/30/15	4,013.00
Smart Steps	062-4545-780-xxx	---	J5-798-628	4,013.00		7/1/2015	06/30/16	
SSA Ticket to Work	---	---	J3-798-629	7,477.00		1/1/2013	12/31/13	7,477.00
Youth Symposium Career Exploration	---	---	J4-798-565	32,224.00		7/1/2014	06/30/15	29,976.28
Passed Through N.J. Transit								
Local CMAQ Initiative	062-4545-100-xxx	---	J1-798-423	306,081.00		01/01/12	12/31/12	66,650.16
Local CMAQ Initiative	062-4545-100-xxx	---	J5-798-425	197,336.00		01/01/15	12/31/15	
Passed Through Salem County Vocational & Technical Schools:								
Talent Development Partnership Grant	---	---	J3-798-560	57,200.00		7/1/2013	06/30/14	12,758.00
Passed Through Local Foundation:								
Gateway Community Action Partnership	---	---	J5-798-525	109,062.96		07/01/15	06/30/16	
Gateway Community Action Partnership	---	---	J4-798-525	106,276.71		07/01/14	06/30/15	76,281.22
Total Department of Labor								927,263.22
Department of Health and Senior Services								
Special Services for the Aging -- Area Plan	046-4275-100-xxx	---	A5-787-300	259,886.00	\$ 7,856.00	01/01/15	12/31/15	
Special Services for the Aging -- Area Plan	046-4275-100-xxx	---	A4-787-300	1,012,770.88		01/01/14	12/31/14	318,658.49
Special Services for the Aging -- Area Plan	046-4275-100-xxx	---	A3-787-300	1,014,218.40		01/01/13	12/31/13	44,678.41
Special Services for the Aging -- Area Plan	046-4275-100-xxx	---	A2-787-300	575,441.00		01/01/12	12/31/12	1,127.00
Total Department of Health and Senior Services								364,463.90
Highway Planning and Construction - 2015	078-6300-480-xxx	---	R5-768-643	3,846,900.00		01/01/15	12/31/15	
Highway Planning and Construction - 2014	078-6300-480-xxx	---	R4-768-643	3,846,900.00		01/01/14	12/31/14	
Highway Planning and Construction - 2013	078-6300-480-xxx	---	R3-768-643	3,171,300.00		01/01/13	12/31/13	
Highway Planning and Construction - 2012	078-6300-480-xxx	---	R2-768-643	3,154,000.00		01/01/12	12/31/12	
Highway Planning and Construction - 2011	078-6300-480-xxx	---	R1-768-642	100,000.00		01/01/11	12/31/11	
Highway Planning and Construction - 2010	078-6300-480-xxx	---	R0-768-642	1,435,494.00		01/01/10	12/31/10	
Highway Planning and Construction - 2009	078-6300-480-xxx	---	R9-768-642	3,177,000.00		01/01/09	12/31/09	
Highway Planning and Construction - 2001	078-6300-480-xxx	---	R1-768-641	6,094,031.19		01/01/01	12/31/01	
Highway Planning and Construction - Local Bridge, Future Needs	078-6300-480-xxx	---	R3-768-644	1,000,000.00		01/01/13	12/31/13	
Total Department of Transportation								
Total Grant Fund								2,197,109.71
Trust Fund:								
Garden State Trust of 1999 (Farmland Preservation Trust)	010-3380-001-000-6010	---	39-299-56-717-005	3,473,663.76		01/01/15	12/31/15	
Total State Financial Assistance								\$ 2,197,109.71

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) Transfer within State Grants
(2) Cancellations
(3) Prior Year Encumbrance
(4) Transfer between Federal and State Grants

Schedule B

Receipts or Revenue Recognized	Key	Adjustments	Passed-Through to Subrecipients	Total State Disbursements/Expenditures	2015 Encumbrances	Balance Dec. 31, 2015	Memo Only	
							Cash Received	Accumulated Expenditures
\$ 5,635.84						\$ 5,392.38	\$ 5,635.84	\$ 16,105.00
16,075.92	3	\$ 3,231.00		\$ 3,231.00	1,949.77	16,075.92	16,075.92	8,411.77
3,951.96					3,958.41			3,958.41
12,497.10	2,3	26,495.39		26,495.39		3,951.96	3,951.96	
120,000.00				72,338.54	47,661.46	12,497.10	49,245.37	86,495.39
	2	(129,334.89)		185,175.49			41,977.20	120,000.00
	3	285.87				285.87	51,750.00	315,665.11
	2	56,244.67		62,890.73				441,008.00
432,107.00			\$ 427,918.33	383,890.86	35,266.99	12,949.15	331,700.67	480,740.67
							255,129.26	419,157.85
866,459.22		(43,077.96)	427,918.33	863,945.43	221,241.84	164,669.65	898,165.09	2,265,295.14
	1	(40,204.43)						562,865.01
	1	(42,672.78)		6,972.96		208,867.11	226,105.41	162,870.47
341,016.00	3	11,737.58		176,489.52	7,994.10	239,409.59	44,774.81	184,483.62
	1	82,877.21		7,500.00			10,000.00	15,000.00
15,000.00				7,500.00		7,500.00	6,250.00	7,500.00
356,016.00		11,737.58		198,462.48	7,994.10	455,776.70	287,130.22	932,719.10
	4	(5,790.12)		13,099.95			12,912.00	20,035.88
25,826.00				4,629.31		21,196.69	12,914.00	4,629.31
	2	(4,403.00)	70,843.63	20,879.58		8,962.00	76,348.00	1,088,797.00
1,562.00				630,381.13		648,290.93	635,826.00	999,238.00
1,062,844.00	2	(2,095.81)		414,553.07			335,648.00	414,553.07
170,919.00				13,822.84		157,096.16	11,887.00	97,904.19
53,000.00				99,057.97			105,561.00	13,822.84
67,000.00				31,207.97		35,792.03	26,975.00	89,000.00
4,013.00	2	(4,013.00)						31,207.97
				6,231.63		4,013.00		6,231.63
				29,976.28		1,245.37	27,209.46	32,224.00
197,336.00	2,4	(21,765.95)		44,884.21		188,942.87	65,318.89	284,315.05
				8,393.13				8,393.13
				12,758.00				57,200.00
109,062.96	4	(5,232.33)		35,590.97		73,471.99	9,089.16	35,590.97
				70,142.92		905.97	61,139.87	100,138.41
1,691,562.96		(43,300.21)	70,843.63	1,435,608.96		1,139,917.01	1,380,828.38	3,283,281.45
259,886.00	3,4	7,204.48	19,579.00	171,854.87	43,417.22	52,469.91	98,095.00	215,272.09
	2	(44,678.41)		39,874.32	5,402.00	280,586.65	92,502.00	739,388.71
						1,127.00		969,539.99
259,886.00		(37,473.93)	19,579.00	211,729.19	48,819.22	334,183.56	190,597.00	574,314.00
3,846,900.00	4	3,846,900.00		327,486.58	2,602,360.87	3,846,900.00	2,197,307.59	6,776,747.45
	3,4	1,105,129.63		428,195.11	676,934.52	917,052.55	374,911.77	4,276,429.63
	3	1,005,328.42		762,967.03	242,361.39		1,389,708.20	4,159,328.42
	4	100,000.00				100,000.00		100,000.00
	3,4	126,283.60		49,502.34		76,781.26		1,484,996.34
	4	36,453.16				36,453.16		3,177,000.00
	4	53,365.19		396,516.04	176,142.16	53,365.19		6,094,031.19
	4	644,034.30				71,376.10	361,417.50	1,572,658.20
3,846,900.00		6,917,494.30		1,964,667.10	3,697,798.94	5,101,928.26	4,323,345.06	27,641,191.23
9,570,900.28		7,503,540.78	1,302,865.06	7,381,857.94	4,650,538.36	7,313,210.47	9,558,579.53	44,181,792.72
3,473,663.76				3,473,663.76			2,355,458.90	3,473,663.76
\$ 13,044,564.04		\$ 7,503,540.78	\$ 1,302,865.06	\$ 10,855,521.70	\$ 4,650,538.36	\$ 7,313,210.47	\$ 11,914,038.43	\$ 47,655,456.48

COUNTY OF CUMBERLAND

Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2015

Note 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance include federal and state award activity of the County of Cumberland (hereafter referred to as the "County") under programs of the federal government and state government for the year ended December 31, 2015. The County is defined in note 1 to the financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Because these schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position and changes in operations of the County.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules are reported on the modified accrual basis of accounting as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. This basis of accounting is described in note 1 to the financial statements. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

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 / Grant	\$ 16,235,339.26	\$ 7,381,857.94	\$ 23,617,197.20
Trust - County Open Space		3,473,663.76	3,473,663.76
General Capital	121,402.86		121,402.86
	<u>\$ 16,356,742.12</u>	<u>\$ 10,855,521.70</u>	<u>\$ 27,212,263.82</u>

Note 4: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

Note 5: ADJUSTMENTS

Amounts reported in the column entitled "adjustments" represent the following:

- Transfers within Federal or State Grants
- Transfers between Federal and State Grants
- Grant Cancellations
- Prior Year Encumbrances

A breakdown of the total adjustment amount from the schedules is as follows:

	Federal	State
Transfers Between Federal and State Grants	\$ (5,201,675.95)	\$ 5,201,675.95
Grant Cancellations	(266,271.39)	(341,608.23)
Prior Year Encumbrances	4,504,535.75	2,643,473.06
	\$ (963,411.59)	\$ 7,503,540.78

Note 6: MAJOR PROGRAMS

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

COUNTY OF CUMBERLAND

PART 3

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED

COUNTY OF CUMBERLAND
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2015

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 516 of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)? yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.507	Federal Transit Cluster
20.509	Section 5311 - Formula Grants for Rural Areas
17.258, 17.259, 17.278	Workforce Investment Opportunity Act (WIOA) Cluster
93.558	Temporary Assistance for Needy Families (TANF) Cluster

Dollar threshold used to determine Type A programs \$ 750,000.00

Auditee qualified as low-risk auditee? X yes no

COUNTY OF CUMBERLAND
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2015

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

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified? ___ yes X none reported

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

Any audit findings disclosed that are required to be reported in accordance with New Jersey Circular 15-08-OMB? X yes ___ no

Identification of major programs:

GMIS Number(s)

Name of State Program

3610-100-067-3610-058-PVET-6130

Senior Citizen and Disabled Resident Transportation

100-066-1500-021

State and Community Partnership

062-4545-100-XXX, 062-4545-767-XXX, 062-4545-780-XXX

Work First New Jersey/Workforce Development Partnership/Workforce Learning Link/Smart Steps/SSA Ticket to Work/Youth Symposium Career Exploration

010-3380-001-000-6010

Garden State Trust Fund - Farmland Preservation Trust

Dollar threshold used to determine Type A programs \$ 750,000.00

Auditee qualified as low-risk auditee? X yes ___ no

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

Section 2 - Schedule of Financial Statement Findings

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

Finding No. 2015-001

Criteria or Specific Requirement

All local units shall have and maintain a fixed assets accounting and reporting system that has a subsidiary ledger, consisting of detailed property records for controlling additions, retirements and transfers of fixed assets. Such ledger shall be maintained and reconciled periodically and at the end of every fiscal year with the general ledger control accounts for fixed assets.

Condition

There were several instances of noncompliance with NJAC 5:30-5.6(a)3 noted during the tests of controls and compliance over the fixed asset record.

Context

Of the 40 fixed assets selected for controls and compliance testing:

- 1 addition's historical cost did not agree to the purchase order
- 3 deletions could not be traced to a resolution approving its disposal
- 1 asset was not able to be verified as to the physical existence due to its location
- 1 asset was not able to be traced to the fixed asset record
- 3 assets were not able to be located and upon further investigation it was determined that 2 of these assets were sold in a previous year

It was also noted that the fixed asset record includes several fixed assets with duplicate "00" tag numbers, duplicate serial numbers, and 3 assets are listed under a location that is no longer owned by the County. Our sample of fixed assets was statistically valid.

Effect

The County's fixed asset record was not properly maintained and it appears as if some of the controls in place over fixed assets are not effective.

Cause

Unknown.

Recommendation

That the County's fixed asset record should be properly maintained and that the controls in place over fixed asset additions and deletions should be followed.

View of Responsible Officials and Planned Corrective Action

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

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

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

Finding No. 2015-002

Criteria or Specific Requirement

N.J.S.A. 22A:4-17 "Disposition of fees of county officer" indicates all fees, costs ... charged and received for services rendered in the Office of the County Clerk shall be for the sole use of the County and shall be accounted for to the County Treasurer. On or before the twentieth day of the following month, all such fees and costs shall be turned over to the County Treasurer.

Condition

Passport application and processing fees were collected during the year and deposited into a bank account opened in June 2015, but the fees were not reported to, nor turned over to the County Treasurer in a timely manner.

Context

During the analysis and testing of the Office of the County Clerk, it was noted that a bank account was opened in June 2015 to deposit fees associated with passport applications and processing, but none of the fees collected and deposited into the account were turned over to the County Treasurer during the year. As of December 31, 2015, the passport bank account had a balance of \$14,912.80.

Effect

Noncompliance with N.J.S.A. 22A:4-17.

Cause

Unknown.

Recommendation

That all fees and costs collected are reported to and turned over to the County Treasurer in accordance with N.J.S.A. 22A:4-17.

View of Responsible Officials and Planned Corrective Action

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

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

Section 3 - Schedule of Federal Award Findings and Questioned Costs

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

None.

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

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

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

Finding No. 2015-003

Information on the State Program

State Program: Garden State Trust Fund – Farmland Preservation Trust Grant Award
GMIS: 010-3380-001-000-6010
Award Year: 2015

Criteria or Specific Requirement

N.J.A.C. 2:76-16.5 "Monitoring" indicates that an onsite inspection shall be performed at least once a year for any lands from which a development easement was acquired or lands purchased in fee simple title with a grant provided by the State Agriculture Development Committee.

Condition

The County did not comply with the monitoring requirement of the grant.

Questioned Costs

None.

Context

21 out of 25 properties selected for testing of the monitoring compliance requirement did not have an onsite inspection performed during 2015. Our sample for the test of monitoring was statistically valid.

Effect

The County was not in compliance with N.J.A.C. 2:76-16.5 of the Farmland Preservation Trust grant.

Cause

Limited staffing.

Recommendation

All properties acquired with Farmland Preservation Trust grant funds should have an onsite inspection at least annually in order to comply with the monitoring compliance requirement of the grant.

View of Responsible Officials and Planned Corrective Action

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

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

This section identifies the status of prior year findings related to the financial statements and Federal Awards and State Financial Assistance that are required to be reported in accordance with *Government Auditing Standards*, OMB A-133 and State of New Jersey Circular 04-04-OMB.

FINANCIAL STATEMENT FINDINGS

None.

FEDERAL AWARDS

None.

STATE FINANCIAL ASSISTANCE PROGRAMS

None.

COUNTY OF CUMBERLAND
Officials in Office and Surety Bonds

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

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
Joseph Derella, Jr.	Director of the Board	C
Douglas Long	Deputy Director of the Board	C
Carol Musso	Member of the Board	C
Darlene Barber	Member of the Board	C
James Sauro	Member of the Board	C
Thomas Sheppard	Member of the Board	C
Carman Daddario	Member of the Board	C
Kenneth Mecouch	Administrator /Clerk of the Board of Chosen Freeholders	
Kimberly Wood	Deputy Administrator	
Gerald Seneski	Treasurer / Chief Financial Officer	\$1,200,000 A
Kevin McGahey	Qualified Purchasing Agent	
Theodore Baker	Counsel	
Celeste Riley	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	
John Knoop III	Engineer / Director of Public Works	
Craig Atkinson	Director of Personnel	
James Matlock Sr.	Public Safety Director	
Patricia Belmont	Tax Administrator	
Peggy Nicolosi	Superintendent of Schools	

A = Western Surety in the amount designated

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

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

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APPRECIATION

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

Respectfully submitted,

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

