

COUNTY OF CUMBERLAND

STATE OF NEW JERSEY

REPORT OF AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2016**



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COUNTY OF CUMBERLAND

PART I

REPORT OF AUDIT OF FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
DECEMBER 31, 2016**

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying statements of assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the County of Cumberland, in the State of New Jersey, as of December 31, 2016 and 2015, and the related statements of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis, statement of expenditures - regulatory basis, and statement of general fixed asset group of accounts - regulatory basis for the year ended December 31, 2016, 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, in the State of New Jersey, as of December 31, 2016 and 2015, or the results of its operations and changes in fund balance for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to previously present fairly, in all material respects, the assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the County of Cumberland, in the State of New Jersey, as of December 31, 2016 and 2015, and the results of its operations and changes in fund balance - regulatory basis of such funds for the years then ended, and the revenues - regulatory basis and expenditures - regulatory basis of the various funds, and general fixed asset group of accounts - regulatory basis, for the year ended December 31, 2016, 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

As discussed in Note 23 to the financial statements, the County disbanded the Cumberland County Board of Social Services and created the Division of Social Services within the Department of Administration and Finance of the County effective January 1, 2016. Our opinion is not modified with respect to this matter.

Other Matters

Other Information

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

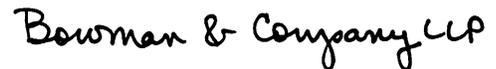
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The supplemental statements and schedules presented for the various funds and the schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying 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 18, 2017 on our consideration of the County of Cumberland, in the State of New Jersey, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 18, 2017

**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, in the State of New Jersey, as of and for the year ended December 31, 2016, 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 18, 2017. That report indicated that the County's financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America, but were prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Our report on the financial statements included an emphasis of matter paragraph describing the creation of the Division of Social Services within the County effective January 1, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Cumberland's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Cumberland's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Cumberland's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Cumberland's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and which are described in the accompanying *Schedule of Findings and Questioned Costs* as findings no.: 2016-001 and 2016-002.

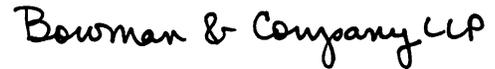
The County of Cumberland's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, 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 18, 2017

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
 As of December 31, 2016 and 2015

<u>Assets</u>	<u>Ref.</u>	<u>2016</u>	<u>2015</u>
Cash.....	SA-1	\$ 29,300,225.19	\$ 28,110,934.07
Cash - Change Funds.....	SA-2	240.00	240.00
Total Cash.....		29,300,465.19	28,111,174.07
Shared Service Receivable			
East Point Lighthouse.....	SA-4	503,324.57	
Receivables with Full Reserves			
Commodity Billing Receivable - Gasoline.....	SA-5	24,719.66	22,922.66
Due Grant Fund.....	SD-3	2,097,104.60	1,780,879.77
Added and Omitted Taxes.....	SA-7	389,664.25	262,137.61
Revenue Accounts Receivable.....	SA-8	134,319.34	20,407.14
Due General Capital Fund.....	D	5,075.20	16,060.53
Total Receivables with Full Reserves.....		2,650,883.05	2,102,407.71
Total Assets.....		\$ 32,454,672.81	\$ 30,213,581.78
<u>Liabilities, Reserves and Fund Balance</u>			
Liabilities			
Appropriation Reserves.....	A-3, SA-9	\$ 8,410,139.96	\$ 5,959,788.70
Encumbrances.....	A-3, SA-9	2,079,289.33	2,317,530.33
Accounts Payable.....	SA-10	98,010.42	104,301.57
East Point Lighthouse.....	SA-11	243,014.03	
Reserves			
Sale of Assets.....	A-2		1,122,358.46
Fuel Facility Charges.....	SA-1	3,454.07	290.32
Board of Health.....	SA-12	2,601,585.29	2,670,868.74
County Library.....	SA-13	291,832.00	211,807.48
Total Cash Liabilities.....		13,727,325.10	12,386,945.60
Reserve for Accounts Receivable.....	A	2,650,883.05	2,102,407.71
Fund Balance.....	A-1	16,076,464.66	15,724,228.47
Total Liabilities, Reserves and Fund Balance.....		\$ 32,454,672.81	\$ 30,213,581.78

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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>Revenue and Other Realized Income</u>		
Fund Balance Utilized.....	\$ 5,000,000.00	\$ 4,800,000.00
Miscellaneous Revenues Anticipated		
Current Tax Levy.....	92,715,000.00	89,695,000.00
Operations.....	27,750,398.77	29,544,654.02
Federal and State Grants.....	59,809,387.64	26,427,176.28
Non Budget Revenue (MRNA).....	61,005.87	215,909.20
Unexpended Balance of Appropriation Reserves.....	4,927,602.19	5,500,089.85
Canceled Grants Receivable and Appropriated.....	316,224.83	198,913.01
Prior Year Revenue Refund.....	(10,366.00)	(5,750.00)
Prior Year Adjustment.....		(0.14)
Total Revenue and Realized Income.....	<u>190,569,253.30</u>	<u>156,375,992.22</u>
<u>Expenditures</u>		
Budget Appropriations		
Current Fund Operations.....	147,125,707.00	112,089,577.00
Current Fund Capital & Debt.....	16,096,168.98	11,190,423.00
Federal and State Grants.....	21,540,711.64	26,427,176.28
Prior Year Accounts Payable Canceled.....		(6,856.61)
Prior Period Expense - Pension.....	147,392.99	
Total Expenditures.....	<u>184,909,980.61</u>	<u>149,700,319.67</u>
Interfunds Liquidated / (Created).....	<u>(307,036.50)</u>	<u>(10,624.13)</u>
Statutory Excess.....	5,352,236.19	6,665,048.42
Decreased by Fund Balance Utilized.....	<u>(5,000,000.00)</u>	<u>(4,800,000.00)</u>
Excess in Revenue.....	352,236.19	1,865,048.42
Fund Balance, Beginning of Year.....	<u>15,724,228.47</u>	<u>13,859,180.05</u>
Fund Balance, End of Year.....	<u>\$ 16,076,464.66</u>	<u>\$ 15,724,228.47</u>

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

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue - Regulatory Basis
For the Year Ended December 31, 2016

	Anticipated		Realized	Excess (Deficit)
	Budget	NJSA 40A:4-87		
Surplus Anticipated.....	\$ 5,000,000.00	\$ -	\$ 5,000,000.00	\$ -
<u>Section A - Local Revenue</u>				
Added & Omitted Taxes.....	262,138.00		262,137.61	(0.39)
Interest on Investments.....	242,580.00		419,269.54	176,689.54
Overhead Reimbursement				
Health Board.....	330,000.00		330,000.00	
Federal Grants.....	35,000.00		32,780.26	(2,219.74)
State Courts.....	994,421.00		1,039,936.05	45,515.05
Fringe Benefits				
Grants and County Agencies.....	11,365,000.00		11,103,292.10	(261,707.90)
Retirees and COBRA.....	442,000.00		834,205.10	392,205.10
Retirees - Medicare Part B.....	107,000.00		223,262.00	116,262.00
Constitutional Officers				
County Clerk - 1 (Prior Rates).....	616,600.00		716,548.67	99,948.67
County Clerk - 2 (result of 2001 fee increase).....	430,400.00		334,892.00	(95,508.00)
County Clerk - Priority Funding.....	52,000.00		49,367.50	(2,632.50)
County Clerk - Adjuster.....	32,000.00		33,413.84	1,413.84
Surrogate - 1 (Prior Rates).....	95,000.00		89,889.41	(5,110.59)
Surrogate - 2 (result of 2001 fee increase).....	75,000.00		74,177.16	(822.84)
Sheriff - 1 (Prior Rates).....	100,000.00		146,449.28	46,449.28
Sheriff - 2 (result of 2001 fee increase).....	50,000.00		75,517.29	25,517.29
Elections.....	200,000.00		204,665.21	4,665.21
Prosecutor - Discovery.....	10,000.00		12,387.10	2,387.10
Emergency Management.....	5,000.00		3,900.00	(1,100.00)
Corrections - Other than Shared Services				
Inmate Telephones/Commissary.....	200,000.00		200,000.00	
E-Monitoring.....	50,000.00		45,487.36	(4,512.64)
Social Security Reimbursement.....	28,000.00		34,800.00	6,800.00
Inmate Medical Co-Payments.....	9,000.00			(9,000.00)
Bail Forfeitures.....	40,000.00		49,985.00	9,985.00
Housing of Gloucester Prisoners.....	3,029,500.00		3,084,427.00	54,927.00
Housing of State Prisoners.....	45,000.00		28,582.00	(16,418.00)
Public Works				
Motor Vehicles Fine Fund.....	200,000.00		200,000.00	
Street Opening Permits.....	149,000.00		39,698.48	(109,301.52)
First Step Clinic.....	50,000.00		50,000.00	
Veteran Cemetery.....	33,000.00		29,344.00	(3,656.00)

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue - Regulatory Basis
For the Year Ended December 31, 2016

	Anticipated		<u>Realized</u>	Excess (Deficit)
	<u>Budget</u>	NJSA <u>40A:4-87</u>		
<u>Section B - State Aid</u>				
Debt Service				
College Bonds.....	\$ 2,444,440.00		\$ 2,441,497.35	\$ (2,942.65)
TEC Bonds.....	3,196,192.00		2,878,583.00	(317,609.00)
State Salary Subsidies				
Constitutional Officers				
Prosecutor.....	65,000.00		65,000.00	
Clerk.....	10,400.00		10,400.00	
Surrogate.....	10,400.00		10,400.00	
Sheriff.....	10,400.00		10,400.00	
Office On Aging.....	58,000.00		58,000.00	
Mental Health Board.....	12,000.00		15,000.00	3,000.00
<u>Section E - Special Items with Director's Written Approval</u>				
Improvement Authority				
5% Contribution.....	445,000.00		445,000.00	
East Point Lighthouse.....	508,525.00	\$ 93,805.00	602,330.00	
Debt Service				
Reserve to Pay -				
Cumberland Manor Bonds.....	131,392.00		131,392.00	
Bonds and Notes.....	211,624.00		211,624.00	
Sale of Assets - 790 East Commerce Street.....	1,122,358.00		1,122,358.46	0.46
Sub-total.....	27,503,370.00	93,805.00	27,750,398.77	153,223.77

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue - Regulatory Basis
For the Year Ended December 31, 2016

Schedule of Non-Budget Revenue

Miscellaneous.....	\$ 3,116.57
Prior Year Health Insurance Refunds.....	3,330.67
Employee ID Replacement Fee.....	150.00
Rent - South Jersey Drug Treatment.....	3,600.00
Auction Proceeds.....	41,629.22
Farmland Lease.....	4,547.50
Prior Year Refunds.....	616.14
Probation Fines & Restitution.....	781.00
Photocopies (OPRA).....	207.88
Billboard Lease.....	661.50
Election Board - Printing Voter Labels.....	322.51
Construction Board of Appeals.....	350.00
Prosecutor.....	37.55
Corrections	
Vending Machines.....	440.83
Copy And Notary Charges.....	14.75
Inmate Transaction Fee.....	1,199.75
	<hr/>
Total.....	\$ <u>61,005.87</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, 2016

	Anticipated		Expended			
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>	<u>Canceled</u>
<u>Operating Expenses - Salaries</u>						
General Government						
Freeholders.....	\$ 143,000.00	\$ 143,000.00	\$ 139,395.90		\$ 3,604.10	
County Clerk.....	558,000.00	558,000.00	517,329.58		40,670.42	
Adjuster.....	121,000.00	121,000.00	77,017.22		43,982.78	
Board of Elections.....	347,000.00	347,000.00	236,922.51		110,077.49	
Administration & Finance.....	1,445,000.00	1,445,000.00	1,378,631.92		66,368.08	
Technology.....	321,000.00	321,000.00	307,793.39		13,206.61	
Board of Taxation.....	169,000.00	169,000.00	162,479.47		6,520.53	
Legal.....	178,000.00	178,000.00	165,979.14		12,020.86	
Buildings & Grounds.....	1,762,000.00	1,762,000.00	1,599,766.39		162,233.61	
Fringe Benefits & Payroll Taxes						
Terminal Leave - Sick & Vacation.....	50,000.00	50,000.00	50,000.00			
Land Use Administration - Planning.....	607,000.00	607,000.00	537,298.96		69,701.04	
Judiciary and Corrections						
Surrogate.....	368,000.00	368,000.00	349,601.83		18,398.17	
Sheriff.....	4,300,000.00	4,300,000.00	3,897,963.48		402,036.52	
Prosecutor.....	7,946,000.00	7,946,000.00	7,302,595.89		643,404.11	
Juvenile Detention.....	284,000.00	284,000.00	231,786.87		52,213.13	
County Jail.....	14,784,000.00	14,784,000.00	12,898,893.64		1,885,106.36	
Public Safety						
Weights & Measures.....	87,000.00	87,000.00	85,595.72		1,404.28	
Emergency Communications (911).....	1,590,000.00	1,590,000.00	1,377,215.83		212,784.17	
Emergency Management.....	193,000.00	193,000.00	185,309.95		7,690.05	
Fire Academy.....	75,000.00	75,000.00	71,279.46		3,720.54	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2016

	Anticipated		Expended			
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>	<u>Canceled</u>
<u>Operating Expenses - Salaries (Cont'd)</u>						
Public Works						
Roads & Bridges.....	\$ 1,764,000.00	\$ 1,764,000.00	\$ 1,613,551.47		\$ 150,448.53	
Traffic Engineer.....	125,000.00	125,000.00	117,392.89		7,607.11	
Engineering.....	499,000.00	499,000.00	402,908.60		96,091.40	
Mosquito Control.....	450,000.00	450,000.00	428,087.42		21,912.58	
Health & Human/Social Services						
Aging & Disabled.....	235,000.00	235,000.00	179,932.29		55,067.71	
Drug & Alcohol Treatment.....	150,000.00	150,000.00	59,502.79		90,497.21	
Veterans Affairs.....	96,000.00	96,000.00	94,618.29		1,381.71	
Recreation, Culture, Heritage & Education						
Recreation.....	42,000.00	42,000.00	40,511.59		1,488.41	
Rutgers Agriculture Extension.....	364,000.00	359,000.00	346,085.56		12,914.44	
County School Superintendent.....	163,000.00	163,000.00	148,470.25		14,529.75	
Sub-Total Operations - Salaries.....	39,216,000.00	39,211,000.00	35,003,918.30	\$ -	4,207,081.70	\$ -

<u>Operating Expenses - Other</u>						
General Government						
Freeholders.....	83,000.00	83,000.00	52,913.19	11,060.43	19,026.38	
Adjuster.....	203,300.00	203,300.00	9,320.89	764.37	193,214.74	
Burial of Indigents.....	12,000.00	25,000.00	16,950.00	2,700.00	5,350.00	
County Clerk.....	42,000.00	42,000.00	6,452.60	7,804.66	27,742.74	
Board of Elections.....	12,500.00	12,500.00	9,960.40	1,920.90	618.70	
Election Expenses.....	554,000.00	604,000.00	436,117.57	139,701.47	28,180.96	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures - Regulatory Basis
For the Year Ended December 31, 2016

	Anticipated		Expended			
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>	<u>Canceled</u>
<u>Operating Expenses - Other (Cont'd)</u>						
General Government (Cont'd)						
Administration & Finance.....	\$ 360,921.00	\$ 425,921.00	\$ 391,924.50	\$ 10,337.51	\$ 23,658.99	
Technology.....	156,525.00	156,525.00	46,080.14	105,375.43	5,069.43	
Auditor.....	121,000.00	121,000.00			121,000.00	
Board of Taxation.....	12,450.00	12,450.00	10,534.09	125.29	1,790.62	
Legal.....	180,000.00	70,000.00	13,045.05	1,602.01	55,352.94	
Central Expenses - Facilities						
Other Insurance.....	1,700,000.00	1,700,000.00	1,700,000.00			
Buildings & Grounds.....	660,725.00	765,725.00	651,949.36	113,105.25	670.39	
Switchboard.....	500,000.00	560,000.00	467,504.23	56,784.57	35,711.20	
Postage.....	105,000.00	105,000.00	100,222.45	0.01	4,777.54	
Utilities - Heat, Electric, Water, etc.....	2,000,000.00	1,956,000.00	1,346,512.54	93,682.08	515,805.38	
Gasoline.....	450,000.00	311,000.00	220,210.55	62,000.00	28,789.45	
Fringe Benefits & Payroll Taxes						
Workers Compensation.....	1,650,000.00	1,650,000.00	1,650,000.00			
Employee Health Insurance.....	15,982,000.00	15,982,000.00	14,791,575.94	989.88	1,189,434.18	
Retiree Health Insurance.....	4,000,000.00	4,000,000.00	3,859,824.18	809.97	139,365.85	
Employee Insurance Waivers.....	485,000.00	485,000.00	335,229.38		149,770.62	
Education Fund, Tuition Reimburse.....	80,000.00	80,000.00	49,784.00		30,216.00	
Pension - DCRP.....	40,000.00	40,000.00	25,536.51		14,463.49	
Pension - Police & Fire.....	3,192,768.00	3,192,768.00	3,192,768.00			
Pension - Public Employees.....	4,692,826.00	4,692,826.00	4,692,826.00			
Social Security.....	4,540,000.00	4,540,000.00	3,979,275.84		560,724.16	
NJ Unemployment.....	470,000.00	470,000.00	434,515.51		35,484.49	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2016

	Anticipated		Expended			
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>	<u>Canceled</u>
<u>Operating Expenses - Other (Cont'd)</u>						
Land Use Administration						
Planning.....	\$ 109,500.00	\$ 109,500.00	\$ 79,554.31	\$ 15,995.09	\$ 13,950.60	
Agriculture Development.....	20,000.00	20,000.00			20,000.00	
Soil Conservation.....	15,000.00	15,000.00	15,000.00			
Board of Construction Appeals.....	20,000.00	20,000.00	14,911.25	687.50	4,401.25	
Judiciary and Corrections						
Surrogate.....	23,100.00	23,100.00	6,174.21	11,919.44	5,006.35	
Sheriff.....	348,801.00	348,801.00	276,791.24	38,415.62	33,594.14	
Medical Examiner.....	875,000.00	875,000.00	515,028.67	474.00	359,497.33	
Prosecutor.....	509,600.00	509,600.00	387,591.44	109,145.06	12,863.50	
Juvenile Detention - Shared Service.....	1,350,000.00	1,350,000.00	924,766.83	392,351.61	32,881.56	
Juvenile Detention.....	24,097.00	24,097.00	9,979.90	2,089.60	12,027.50	
County Jail - Corrections.....	4,304,908.00	4,304,908.00	3,385,431.77	565,278.22	354,198.01	
Public Safety						
Weights & Measures.....	4,225.00	4,225.00	2,546.26	112.10	1,566.64	
Emergency Communications (911).....	139,875.00	139,875.00	121,743.48	13,230.21	4,901.31	
Emergency Management.....	19,425.00	19,425.00	15,892.68	2,822.53	709.79	
Fire Academy.....	29,100.00	29,100.00	14,864.81	13,993.07	242.12	
Volunteer Fire Police.....	8,000.00	8,000.00			8,000.00	
Public Works						
Roads & Bridges.....	586,950.00	586,950.00	469,070.12	116,959.53	920.35	
Traffic Engineer.....	118,600.00	118,600.00	58,227.20	59,089.04	1,283.76	
Engineering.....	54,400.00	54,400.00	41,538.87	12,528.80	332.33	
Mosquito Control.....	70,000.00	70,000.00	55,808.03	14,067.14	124.83	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2016

	Anticipated		Expended			
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>	<u>Canceled</u>
<u>Operating Expenses - Other (Cont'd)</u>						
Public Works (Cont'd)						
Lighting of Streets & Bridges.....	\$ 60,000.00	\$ 60,000.00	\$ 39,684.87	\$ 1,204.82	\$ 19,110.31	
Health & Human/Social Services						
Aging & Disabled.....	45,000.00	45,000.00	27,163.26	4,505.96	13,330.78	
Drug & Alcohol Treatment.....	31,655.00	31,655.00	20,587.47	9,168.57	1,898.96	
Mental Health Board.....	7,400.00	7,400.00	2,561.43	913.69	3,924.88	
First Step Clinic.....	20,000.00	20,000.00	6,202.09	25.12	13,772.79	
Social Service Agency Contributions.....	295,725.00	295,725.00	269,577.40	25,290.00	857.60	
Veterans Affairs.....	38,050.00	38,050.00	30,453.54	4,192.31	3,404.15	
Recreation, Culture, Heritage & Education						
Recreation.....	44,500.00	44,500.00	39,229.15	1,774.42	3,496.43	
County Library.....	1,000,000.00	1,000,000.00	1,000,000.00			
County College.....	6,290,000.00	6,290,000.00	6,290,000.00			
Out of County College Tuition.....	50,000.00	50,000.00	37,769.85	91.56	12,138.59	
Rutgers Agriculture Extension.....	51,750.00	56,750.00	45,218.10	8,427.05	3,104.85	
Vocational & Technical High School.....	2,240,000.00	2,240,000.00	2,240,000.00			
County School Superintendent.....	30,225.00	30,225.00	22,317.05	338.40	7,569.55	
Special Services School District.....	200,000.00	200,000.00	200,000.00			
Unclassified						
Contingency.....	50,000.00	50,000.00	15,061.58	30,650.00	4,288.42	
Matching Funds for Grants (NJSA 40A:4-87 \$70,757.00-).	120,379.00	49,622.00			49,622.00	
Purchase of Vehicles.....	460,000.00	460,000.00	431,395.63	14,785.04	13,819.33	
Sub-Total Operations - Other Expenses.....	61,951,280.00	61,885,523.00	55,603,175.41	2,079,289.33	4,203,058.26	\$ -

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2016

	Anticipated		Expended			
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>	<u>Canceled</u>
<u>Public and Private Programs</u>						
State Assumed Social Service Programs						
Division of Youth & Family Services.....	\$ 2,266,289.00	\$ 2,266,289.00	\$ 2,266,289.00			
State Institutions for						
Mental Diseases.....	3,347,992.00	3,347,992.00	3,347,992.00			
Developmental Disabilities.....	8,116,515.00	8,116,515.00	8,116,515.00			
Social Service Programs						
Social Service Board, Salaries.....	12,500,000.00					
Social Service Board, Other Expense.....	10,651,281.00					
Social Service Board, County Share.....		5,319,109.00	5,319,109.00			
Social Service Board, NJ Share.....		17,832,172.00	17,832,172.00			
SSI - County.....		559,428.00	559,428.00			
SSI - Division of Social Services.....	2,237,713.00	1,678,285.00	1,678,285.00			
TANF - County.....		207,848.00	207,848.00			
TANF - Division of Social Services.....	5,719,016.00	5,511,168.00	5,511,168.00			
Federal and State Grants (NJSA 40A:4-87 \$14,959,201.64+).....	6,581,510.00	21,540,711.64	21,540,711.64			
Matching Funds for Grants (NJSA 40A:4-87 \$70,757.00+).....	1,119,621.00	1,190,378.00	1,190,378.00			
Sub-Total Operations -						
Public and Private Programs.....	52,539,937.00	67,569,895.64	67,569,895.64	\$ -	\$ -	\$ -
Total Operations.....	153,707,217.00	168,666,418.64	158,176,989.35	2,079,289.33	8,410,139.96	-

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2016

	Anticipated		Expended			
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>	<u>Canceled</u>
<u>Capital, Debt and Other Charges</u>						
Capital Improvement Fund.....	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00			
East Point Lighthouse Restoration (NJSA 40A:4-87 \$93,805.00)	508,525.00	602,330.00	602,330.00			
Unfunded Deferred Charge.....	3,809.00	3,809.00	3,809.00			
Bond Principal - College Bonds (County).....	1,853,000.00	1,853,000.00	1,853,000.00			
Bond Principal - College Bonds (NJ).....	1,923,000.00	1,923,000.00	1,923,000.00			
Bond Principal - TEC Bonds.....	1,680,000.00	1,680,000.00	1,680,000.00			
Bond Principal - Other Bonds.....	4,469,000.00	4,509,000.00	4,509,000.00			
Green Acres Loans.....	101,500.00	101,500.00	101,498.95			\$ 1.05
Interest on Bonds - College Bonds (County).....	483,154.00	483,154.00	480,211.64			2,942.36
Interest on Bonds - College Bonds (NJ).....	426,565.00	426,565.00	423,622.64			2,942.36
Interest on Bonds - TEC Bonds.....	2,733,756.00	2,733,756.00	2,416,147.00			317,609.00
Interest on Bonds - Other Bonds.....	1,689,129.00	1,649,129.00	1,648,349.76			779.24
Interest on Notes.....	55,354.00	55,354.00	55,199.99			154.01
Total Capital, Debt and Other Charges.....	16,326,792.00	16,420,597.00	16,096,168.98	\$ -	\$ -	\$ 324,428.02
Total Appropriations.....	\$ 170,034,009.00	\$ 185,087,015.64	\$ 174,273,158.33	\$ 2,079,289.33	\$ 8,410,139.96	\$ 324,428.02

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2016

	<u>Anticipated</u>		<u>Expended</u>			
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>	<u>Canceled</u>
Total Appropriations Brought Forward.....	\$ 170,034,009.00	\$ 185,087,015.64	\$ 174,273,158.33	\$ 2,079,289.33	\$ 8,410,139.96	\$ 324,428.02
Original Budget.....	\$ 170,034,009.00					
Appropriation by NJSA 40A:4-87.....	<u>15,053,006.64</u>					
	<u>\$ 185,087,015.64</u>					
Cash Disbursed.....			\$ 127,403,032.32			
Commodity Billing Receivable - Gasoline.....			(294,540.63)			
Transfer to Reserve, East Point Lighthouse.....			602,330.00			
Federal and State Grants Appropriated.....			21,540,711.64			
Social Service Programs Operations.....			17,832,172.00			
Social Service Programs.....			<u>7,189,453.00</u>			
Total.....			<u>\$ 174,273,158.33</u>			

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

COUNTY OF CUMBERLAND

TRUST FUNDS

Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis

As of December 31, 2016 and 2015

<u>Assets</u>	<u>Ref.</u>	<u>2016</u>	<u>2015</u>
Trust Fund - Other:			
Cash.....	SB-1	\$ 6,465,356.06	\$ 5,243,664.58
Trust Fund - County Farmland and Open Space Preservation:			
Cash.....	SB-1	544,345.13	610,266.27
Trust Fund - Audio-Visual Aid:			
Cash.....	SB-1	21,275.34	57,973.84
		\$ 7,030,976.53	\$ 5,911,904.69

Liabilities, Reserves and Fund Balance

Trust Fund - Other:			
Miscellaneous Trust Reserves:			
Finance:			
Terminal Leave, Accumulated Sick Time..	SB-3	\$ 1,252,831.58	\$ 1,332,841.54
Insurance - Property and Equipment.....	SB-3	395,267.89	316,712.73
Insurance - Liability.....	SB-3	155,467.44	55,840.24
Insurance - Workers Compensation.....	SB-3	344,180.10	65,423.96
Tax Board - Appeals.....	SB-3	114,078.82	109,364.22
Surrogate.....	SB-3	65,039.78	63,607.68
Planning:			
Performance Guarantees.....	SB-3	316,594.02	316,594.02
Sub-division Site Inspection Escrow.....	SB-3	25,196.29	18,843.79
Donations - Cultural and Heritage.....	SB-3	29,277.47	16,288.87
Weights and Measures Fund.....	SB-3	84,622.84	120,196.23
911 Emergency Communications - Donations..	SB-3	6,414.92	6,414.92
Sheriff:			
Sheriff.....	SB-3	10,228.56	19,272.19
Law Enforcement Trust / Forfeited Funds..	SB-3	3,013.51	3,013.51

(Continued)

COUNTY OF CUMBERLAND

TRUST FUNDS

Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis

As of December 31, 2016 and 2015

<u>Liabilities, Reserves and Fund Balance (Cont'd)</u>	<u>Ref.</u>	<u>2016</u>	<u>2015</u>
Trust Fund - Other (Cont'd):			
Miscellaneous Trust Reserves (Cont'd):			
Sheriff (Cont'd):			
Attorney Identification Card Program.....	SB-3	\$ 1,503.00	\$ 1,203.00
Donations - K-9.....	SB-3	5,334.94	1,587.99
Donations - Community Programs.....	SB-3	20,134.21	17,293.09
Corrections - County Jail:			
Commissions, Commissary and Telephone	SB-3	228,429.72	162,812.86
Last Chance Program.....	SB-3	4,175.50	4,175.50
Public Works - Motor Vehicle Fines.....	SB-3	580,885.31	452,755.88
Aging and Disabled:			
Homeless.....	SB-3	34,756.00	
Older Americans Act.....	SB-3	715,981.97	
Drug and Alcohol - First Step Program.....	SB-3		208,407.64
Veterans Cemetery - Donations.....	SB-3	1,625.00	1,625.00
Employment Training - Transportation.....	SB-3	138,438.15	119,791.21
Library - Donations.....	SB-3	3,763.94	3,763.94
Prosecutor's Law Enforcement.....	SB-4	781,404.38	732,497.54
County Clerk.....	SB-5	594,718.45	664,402.00
Payroll Withholding Liabilities			
Reserve Balances.....	SB-2	23,687.29	23,459.95
Encumbrances.....	SB-2	528,304.98	405,475.08
Trust Fund - County Farmland and Open Space Preservation:			
Farmland and Open Space Preservation.....	SB-6	544,345.13	610,266.27
Trust Fund - Audio-Visual Aid:			
Schools, Audio Visual Aids			
Appropriation Reserve.....	SB-7		39,528.24
Fund Balance.....	SB-7	21,275.34	18,445.60
		<u>\$ 7,030,976.53</u>	<u>\$ 5,911,904.69</u>

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

COUNTY OF CUMBERLAND
 TRUST FUND - COUNTY FARMLAND AND OPEN SPACE PRESERVATION
 Statement of Revenues - Regulatory Basis
 For the Year Ended December 31, 2016

	Revenue			Excess or Deficit
	Anticipated Budget	Budget After Modifications	Realized	
Amount to be Raised by Taxation.....	\$ 883,291.23	\$ 883,291.23	\$ 883,291.23	
Added & Omitted Taxes.....		2,738.12	2,738.12	
State Grants.....		1,927,048.46	1,927,048.46	
Municipal Share.....		27,325.78	27,325.78	
Reserved Balance.....	610,266.27	610,266.27	610,266.27	
Total - All Trust Funds.....	\$ 1,493,557.50	\$ 3,450,669.86	\$ 3,450,669.86	\$ -
Cash Receipts.....				
			\$ 2,840,403.59	
Reserved Funds.....				
			610,266.27	
Total Realized.....				
			<u>\$ 3,450,669.86</u>	

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

COUNTY OF CUMBERLAND
 TRUST FUND - COUNTY FARMLAND AND OPEN SPACE PRESERVATION
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2016

	Appropriation		Paid or Charged	Reserved Funds
	Anticipated Budget	Budget After Modifications		
Acquisition of Farmland.....	\$ 1,493,557.50	\$ 3,450,669.86	\$ 2,906,324.73	\$ 544,345.13
Disbursed.....				
			<u>\$ 2,906,324.73</u>	

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

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND

Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
As of December 31, 2016 and 2015

		<u>2016</u>	<u>2015</u>
<u>Assets</u>			
Cash.....	SC-1	\$ 24,135,811.22	\$ 59,990,712.10
Deferred Charges to Future Taxation			
Funded.....	SC-3	130,115,117.39	137,241,101.89
Unfunded.....	SC-4	14,262,500.00	9,127,127.58
		<u>\$ 168,513,428.61</u>	<u>\$ 206,358,941.57</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Due to Current Fund (Vo-TEC HS Interest).....	A	\$ 5,075.20	\$ 16,060.53
Outstanding Debt:			
Bond Anticipation Notes Payable.....	SC-5	11,520,000.00	5,520,000.00
Green Acres Loan Payable.....	SC-6	305,117.39	399,101.89
Serial Bonds Payable.....	SC-7	67,600,000.00	72,952,000.00
Obligations under Capital Loan Agreement....	SC-8	62,210,000.00	63,890,000.00
Improvement Authorizations:			
Funded.....	SC-9	10,985,334.06	48,954,711.27
Unfunded.....	SC-9	7,237,614.45	6,514,076.09
Reserve for Encumbrances.....	SC-10	6,534,518.13	5,836,862.39
Capital Improvement Fund.....	SC-11	120,622.35	20,622.35
Shared Service Contract, Regional Prison Study...	SC-12		80,000.02
Reserve to Retire Debt.....	SC-13	1,240,676.89	1,289,644.89
Reserve to Retire Debt, Manor.....	SC-14	754,470.14	885,862.14
		<u>\$ 168,513,428.61</u>	<u>\$ 206,358,941.57</u>
Bonds & Notes Authorized But Not Issued.....	SC-15	<u>\$ 2,742,500.00</u>	<u>\$ 3,607,127.58</u>

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

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
 As of December 31, 2016 and 2015

<u>Assets</u>	<u>Ref.</u>	<u>2016</u>	<u>2015</u>
Cash.....	SD-1	\$ 2,166,693.89	\$ 486,483.26
Cash - Division of Social Services.....	SD-2	6,481,414.34	
Grant Billings Receivable.....	SD-3	651,195.68	102,264.58
Grant Awards Receivable.....	SD-3	23,982,186.99	28,138,672.80
		<hr/>	<hr/>
Total Assets.....		\$ 33,281,490.90	\$ 28,727,420.64
		<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities, Reserves and Fund Balance</u>			
Due Current Fund.....	SD-4	\$ 2,097,104.60	\$ 1,780,879.77
Unappropriated Reserves.....	SD-5	366,412.94	538,453.66
Appropriated Reserves			
Other Grant Programs.....	SD-6	12,361,415.54	17,858,600.73
Encumbrances.....	SD-6	11,975,143.48	8,549,486.48
Division of Social Services:			
Due State of New Jersey -			
Temporary Assistance to Needy Families (TANF)....	SD-7	11,516.14	
Child Support.....	SD-7	12,116.26	
Accounts Payable.....	D-2	757,577.66	
Payroll Liabilities.....	SD-2	87,118.76	
Advance Payable - Reach.....	D-2	55,000.00	
Unemployment Trust Fund.....	SD-2	468,082.87	
Appropriated Grant Reserves.....	SD-7	1,677,062.66	
Reserve for Clearing Fund.....	SD-8	262,560.23	
Reserve for Child Support and Paternity Fund.....	SD-9	143,510.81	
Restricted Reach Account.....	SD-10	(5,948.00)	
Restricted Fund Balance.....	D-2	3,012,816.95	
		<hr/>	
Total Liabilities and Reserves.....		\$ 33,281,490.90	\$ 28,727,420.64
		<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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<u>Revenue and Other Realized Income</u>		
Grant Awards Realized		
Original Budget.....	\$ 6,581,510.00	\$ 7,036,954.79
Amendments.....	14,959,201.64	19,390,221.49
Total Grant Awards Realized.....	<u>21,540,711.64</u>	<u>26,427,176.28</u>
<u>Expenditures</u>		
Grant Awards Appropriated		
Original Budget.....	6,581,510.00	7,036,954.79
Amendments.....	14,959,201.64	19,390,221.49
Local Matching Share Appropriated		
Original Budget.....	1,119,621.00	1,139,041.00
Amendments.....	70,757.00	63,126.00
Total Grant Awards Appropriated with Match.....	<u>22,731,089.64</u>	<u>27,629,343.28</u>
Deficit.....	(1,190,378.00)	(1,202,167.00)
Received from Current Fund Appropriation.....	<u>1,190,378.00</u>	<u>1,202,167.00</u>
Excess (Deficit) in Revenue.....	-	-
Fund Balance, Beginning of Year.....		
Fund Balance, End of Year.....	<u>\$ -</u>	<u>\$ -</u>

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

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statements Of Operations And Changes In Fund Balance - Division of Social Services- Regulatory Basis
For the Year Ended December 31, 2016

	<u>Budget</u>	<u>Transfers</u>	<u>Actual</u>	<u>Difference</u>
<u>Anticipated Revenue</u>				
Surplus Anticipated.....	\$ 1,327,705.00		\$ 1,327,705.00	
County Appropriation.....	5,319,109.00		5,319,109.00	
State & Federal Allocation.....	15,207,724.00		16,083,031.27	\$ 875,307.27
Heating/Energy Assistance.....	15,641.00			(15,641.00)
IVES Incentives.....	77,558.00		4,684.89	(72,873.11)
Food Stamps.....	321,838.00		88,183.79	(233,654.21)
Medicaid.....	131,650.00		459,063.00	327,413.00
Medically Needed Program.....	21,000.00		34,050.00	13,050.00
Medical Outstationing.....	302,781.00		248,000.00	(54,781.00)
Child Support Program.....	425,575.00		882,560.55	456,985.55
TOP Refunds.....	700.00			(700.00)
Miscellaneous Revenue Not Anticipated.....			508.80	508.80
Total Revenue.....	23,151,281.00	-	24,446,896.30	1,295,615.30
<u>Appropriations</u>				
Salaries.....	12,500,000.00		11,751,611.89	748,388.11
Consulting Services.....	150,000.00	\$ 6,500.00	146,715.03	9,784.97
Employee Benefits.....	8,227,500.00	(24,000.00)	8,026,174.40	177,325.60
Travel.....	36,000.00		18,730.48	17,269.52
Office Expense.....	454,481.00	35,000.00	433,106.46	56,374.54
Equipment.....	22,000.00	23,000.00	41,422.98	3,577.02
Facilities.....	1,149,394.00	8,500.00	1,127,218.53	30,675.47
Development.....	53,100.00		38,670.45	14,429.55
Miscellaneous Matchable.....	75,700.00	50,000.00	103,331.57	22,368.43
Food Stamps.....	700.00			700.00
Child Support Program.....	55,200.00	50,000.00	86,331.96	18,868.04
Technology.....	160,000.00	(149,000.00)	10,334.82	665.18
Miscellaneous Not Matchable.....	267,206.00		261,627.97	5,578.03
Total Appropriations.....	23,151,281.00	-	22,045,276.54	1,106,004.46
Results of Operations.....	-	-	2,401,619.76	2,401,619.76
Less Surplus Utilized.....	(1,327,705.00)	-	(1,327,705.00)	
Actual Operations.....	(1,327,705.00)		1,073,914.76	2,401,619.76
Fund Balance January 1, 2016.....	1,938,902.19		1,938,902.19	
Fund Balance December 31, 2016.....	\$ 611,197.19	\$ -	\$ 3,012,816.95	\$ 2,401,619.76
Cash Disbursed.....			\$ 21,287,698.88	
Accounts Payable.....			757,577.66	
Total Expended.....			\$ 22,045,276.54	

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, 2016

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016</u> <u>Additions</u>	<u>2016</u> <u>Deletions</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
General Fixed Assets:				
Building	\$ 53,492,234.21		\$ 1,173,773.04	\$ 52,318,461.17
Land	3,205,721.28		229,466.06	2,976,255.22
Equipment	7,955,364.89	\$ 353,438.86	1,111,615.54	7,197,188.21
Vehicle (Truck/Heavy Equipment)	9,370,968.38	1,511,745.22	929,718.59	9,952,995.01
Computers	1,959,095.31	171,352.02		2,130,447.33
Vehicles	4,085,178.18	622,685.39	328,071.02	4,379,792.55
Work In Progress	3,112,506.72	1,281,219.68		4,393,726.40
Total General Fixed Assets	<u>\$ 83,181,068.97</u>	<u>\$ 3,940,441.17</u>	<u>\$ 3,772,644.25</u>	<u>\$ 83,348,865.89</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, 2016

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 North High Street
Millville, New Jersey 08332

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

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

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

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

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

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

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

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

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

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

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

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

Budgets and Budgetary Accounting - The County must adopt an annual budget for its current fund and its county farmland and open space preservation fund in accordance with N.J.S.A. 40A:4 et seq. N.J.S.A. 40A:4-5 requires the governing body to introduce and approve the annual county budget no later than January 26 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. After the hearing has been held, the governing body may, by majority vote, adopt the budget or may amend the budget in accordance with N.J.S.A. 40A:4-9. Amendments to adopted budgets, if any, are detailed in the statements of revenues and expenditures.

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

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

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

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

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

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

Interfunds - Interfund receivables and payables that arise from transactions between funds are recorded by all funds affected by such transactions in the period in which the transaction is executed. Interfund receivables in the current fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves.

Inventories of Supplies - The costs of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The costs of inventories are not included on the various statements of assets, liabilities, reserves and fund balance.

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

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

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

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

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

Revenues - Revenues are recorded when received in cash except for certain amounts which are due from other governmental units. Revenue from federal, state and other 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.

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

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

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

Appropriation Reserves - Appropriation reserves covering unexpended appropriation balances are automatically created at year-end and recorded as liabilities, except for amounts which may be canceled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments, or contracts incurred during the preceding year. Lapsed appropriation reserves are recorded as income.

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

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

Reclassifications – Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

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 county 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, 2016, the County's bank balances of \$71,012,287.41 were exposed to custodial credit risk as follows:

Insured by FDIC and GUDPA	<u>\$ 71,012,287.41</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>
2016	\$8,832,912,324.00	\$0.0514	\$0.0100	\$1.0589
2015	8,689,785,077.00	0.0510	0.0100	1.0440
2014	8,941,462,565.00	0.0489	0.0100	0.9823
2013	9,264,006,672.00	0.0473	0.0100	0.9279
2012	9,301,778,441.00	0.0378	0.0100	0.9036

Comparison of Tax Levies and Collections

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
2016	\$ 92,715,000.00	\$ 92,715,000.00	100.00%
2015	89,695,000.00	89,695,000.00	100.00%
2014	86,997,488.00	86,997,488.00	100.00%
2013	85,426,646.00	85,426,646.00	100.00%
2012	82,938,491.00	82,938,491.00	100.00%

Note 4: FUND BALANCES APPROPRIATED

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

Current Fund

<u>Year</u>	<u>Balance December 31,</u>	<u>Utilized in Budget of Succeeding Year</u>	<u>Percentage of Fund Balance Used</u>
2016	\$ 16,076,464.66	\$ 5,400,000.00	33.59%
2015	15,724,228.47	5,000,000.00	31.80%
2014	13,859,180.05	4,800,000.00	34.63%
2013	15,007,563.61	4,400,000.00	29.32%
2012	10,952,847.55	7,000,000.00	63.91%

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, 2016:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
Current	\$ 2,102,179.80	
Federal, State and Other Grant		\$2,097,104.60
General Capital		5,075.20
	<u>\$ 2,102,179.80</u>	<u>\$ 2,102,179.80</u>

The interfund receivables and payables above predominately resulted from collections and payments made by certain funds on behalf of other funds. During the year 2017, 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.nj.gov/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 and 43:3B. The PERS provides retirement, death and disability benefits. All benefits vest after 10 years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of the PERS.

The following represents the membership tiers for PERS:

Tier Definition

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 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 10 years of service credit and have not reached the service retirement age for the respective tier.

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

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

The following represents the membership tiers for PFRS:

Tier Definition

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

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation for each year of creditable service, 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 non-forfeitable. A participant's interest in that portion of his or her defined contribution retirement plan account attributable to employer contributions shall be vested and non-forfeitable on the date the participant commences the second year of employment or upon his or her attainment of age 65, while employed by an employer, whichever occurs first.

Contributions

Public Employees' Retirement System - The contribution policy is set by N.J.S.A. 43:15A and requires contributions by active members and contributing employers. Members contribute at a uniform rate. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years beginning in July 2012. The member contribution rate was 7.06% in State fiscal year 2016. 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' contribution amounts are based on an actuarially determined rate. The County's contribution amounts are based on an actuarially determined rate which included the normal cost and unfunded accrued liability.

As of January 1, 2016, the County disbanded the former Cumberland County Board of Social Services and created a Division of Social Services within the County operations. As a result, the County is also responsible for PERS contributions for the Division of Social Service employees. The County's contractually required contribution rate for the year ended December 31, 2016 was 13.74% of the County's covered payroll. This amount was actuarially determined as the amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, including an additional amount to finance any unfunded accrued liability.

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

Public Employees' Retirement System (Cont'd) - Based on the most recent PERS measurement date of June 30, 2016, the County's contractually required contribution to the pension plan for the year ended December 31, 2016 is \$4,285,353.00, and is payable by April 1, 2017. 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, 2015, the County's contractually required contribution to the pension plan for the year ended December 31, 2015 was \$4,026,320.00, which was paid on April 1, 2016. Employee contributions to the plan during the year ended December 31, 2016 were \$2,288,272.25.

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, 2016 was 26.62% of the County's covered payroll. This amount was actuarially determined as the amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Based on the most recent PFRS measurement date of June 30, 2016, the County's contractually required contribution to the pension plan for the year ended December 31, 2016 is \$3,391,991.00, and is payable by April 1, 2017. 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, 2015, the County's contractually required contribution to the pension plan for the year ended December 31, 2015 was \$3,192,768.00, which was paid on April 1, 2016. Employee contributions to the plan during the year ended December 31, 2016 were \$1,291,576.79.

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, 2016 was 2.01% of the County covered payroll.

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

Police and Firemen's Retirement System (Cont'd) - Based on the most recent PFRS measurement date of June 30, 2016, the State's contractually required contribution, on-behalf of the County, to the pension plan for the year ended December 31, 2016 is \$255,711.00, and is payable by April 1, 2017. Based on the 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 was \$298,667.00, which was paid on April 1, 2016.

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, 2016, employee contributions totaled \$66,654.20, and the County's contributions were \$30,797.40. 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, 2016, the County's proportionate share of the PERS net pension liability was \$142,865,720.00. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. 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, 2016. 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, 2016 measurement date, the County's proportion was .4823752718%, which was an increase of .0140524223% from its proportion measured as of June 30, 2015.

At December 31, 2016, the County's proportionate share of the PERS pension expense, calculated by the plan as of the June 30, 2016 measurement date is \$13,347,433.00. 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, 2016, the County's contribution to PERS was \$4,026,320.00, and was paid on April 1, 2016.

Police and Firemen's Retirement System - At December 31, 2016, 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	\$ 79,470,721.00
State of New Jersey's Proportionate Share of Net Pension Liability Associated with the County	<u>6,673,569.00</u>
	<u>\$ 86,144,290.00</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, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. 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, 2016. 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, 2016 measurement date, the County's proportion was .4160213571%, which was an increase of .0232349039% from its proportion measured as of June 30, 2015. Likewise, at June 30, 2016, the State of New Jersey's proportion, on-behalf of the County, was .4160213571%, which was an increase of .0232349039% from its proportion, on-behalf of the County, measured as of June 30, 2015.

At December 31, 2016, the County's proportionate share of the PFRS pension expense, calculated by the plan as of the June 30, 2016 measurement date is \$10,105,790.00. 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, 2016, the County's contribution to PFRS was \$3,192,768.00, and was paid on April 1, 2016.

At December 31, 2016, the State's proportionate share of the PFRS pension expense, associated with the County, calculated by the plan as of the June 30, 2016 measurement date is \$852,373.00. 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, 2016, the County had deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources			Deferred Inflows of Resources		
	PERS	PFRS	Total	PERS	PFRS	Total
Differences between Expected and Actual Experience	\$ 2,656,869.00	\$ -	\$ 2,656,869.00	\$ -	\$ 520,943.00	\$ 520,943.00
Changes of Assumptions	29,594,146.00	11,007,348.00	40,601,494.00	-	-	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	5,447,599.00	5,568,354.00	11,015,953.00	-	-	-
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	2,697,621.00	6,535,498.00	9,233,119.00	3,149,309.00	352,212.00	3,501,521.00
County Contributions Subsequent to the Measurement Date	2,142,677.00	1,695,996.00	3,838,673.00	-	-	-
	<u>\$ 42,538,912.00</u>	<u>\$ 24,807,196.00</u>	<u>\$ 67,346,108.00</u>	<u>\$ 3,149,309.00</u>	<u>\$ 873,155.00</u>	<u>\$ 4,022,464.00</u>

\$2,142,677.00 and \$1,695,996.00 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, 2017. These amounts were based on an estimated April 1, 2018 contractually required contribution, prorated from the pension plans measurement date of June 30, 2016 to the County's year end of December 31, 2016.

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

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

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

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>
2017	\$ 8,195,241.00	\$ 5,445,801.00	\$ 13,641,042.00
2018	8,195,241.00	5,445,801.00	13,641,042.00
2019	9,540,795.00	6,780,868.00	16,321,663.00
2020	8,400,663.00	4,098,818.00	12,499,481.00
2021	2,914,986.00	466,757.00	3,381,743.00
	<u>\$ 37,246,926.00</u>	<u>\$ 22,238,045.00</u>	<u>\$ 59,484,971.00</u>

Actuarial Assumptions

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015. 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, 2016. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

	<u>PERS</u>	<u>PFRS</u>
Inflation	3.08%	3.08%
Salary Increases:		
Through 2026	1.65% - 4.15% Based on Age	2.10% - 8.98% Based on Age
Thereafter	2.65% - 5.15% Based on Age	3.10% - 9.98% Based on Age
Investment Rate of Return	7.65%	7.65%
Mortality Rate Table	RP-2000	RP-2000
Period of Actuarial Experience Study upon which Actuarial Assumptions were Based	July 1, 2011 - June 30, 2014	July 1, 2010 - June 30, 2013

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

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

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

For PERS and PFRS, in accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) 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, 2016 are summarized in the following table:

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad U.S. Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds / Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex U.S.	5.00%	-0.25%
REIT	5.25%	5.63%
	<u>100.00%</u>	

Discount Rate - The discount rate used to measure the total pension liability at June 30, 2016 was 3.98% for PERS and 5.55% 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 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rates assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2034 for PERS and through 2050 for PFRS. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2034 for PERS and through 2050 for PFRS, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liabilities.

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

Public Employees' Retirement System (PERS) - The following presents the County's proportionate share of the net pension liability at June 30, 2016, the plans measurement date, calculated using a discount rate of 3.98%, 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 (2.98%)	Current Discount Rate (3.98%)	1% Increase (4.98%)
County's Proportionate Share of the Net Pension Liability	<u>\$175,065,267.00</u>	<u>\$142,865,720.00</u>	<u>\$116,282,204.00</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, 2016, the plans measurement date, for the County and the State of New Jersey, calculated using a discount rate of 5.55%, 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 (4.55%)	Current Discount Rate (5.55%)	1% Increase (6.55%)
County's Proportionate Share of the Net Pension Liability	\$102,471,668.00	\$ 79,470,721.00	\$ 60,714,833.00
State of New Jersey's Proportionate Share of Net Pension Liability associated with the County	<u>8,605,077.89</u>	<u>6,673,569.00</u>	<u>5,098,539.68</u>
	<u>\$111,076,745.89</u>	<u>\$ 86,144,290.00</u>	<u>\$ 65,813,372.68</u>

Pension Plan Fiduciary Net Position

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

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

	<u>Measurement Date Ended June 30,</u>			
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.4823752718%	0.4683228495%	0.4696572244%	0.4948775340%
County's Proportionate Share of the Net Pension Liability	\$ 142,865,720.00	\$ 105,129,095.00	\$ 87,932,677.00	\$ 94,580,929.00
County's Covered Payroll (Plan Measurement Period)	\$ 32,826,692.00	\$ 32,222,136.00	\$ 32,433,104.00	\$ 32,965,480.00
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	435.21%	326.26%	271.12%	286.91%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	40.14%	47.93%	52.08%	48.72%

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

	<u>Year Ended December 31,</u>			
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Contractually Required Contribution	\$ 4,285,353.00	\$ 4,026,320.00	\$ 3,871,786.00	\$ 3,728,801.00
County's Contribution in Relation to the Contractually Required Contribution	(4,285,353.00)	(4,026,320.00)	(3,871,786.00)	(3,728,801.00)
County's Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (Calendar Year)	\$31,191,762.00	\$32,655,433.00	\$32,256,793.00	\$32,133,023.00
County's Contributions as a Percentage of its Covered Payroll	13.74%	12.33%	12.00%	11.60%

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 Four Years)***

	<u>Measurement Date Ended June 30,</u>			
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.4160213571%	0.3927864532%	0.3606708197%	0.3494647436%
County's Proportionate Share of the Net Pension Liability	\$79,470,721.00	\$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	6,673,569.00	5,737,512.00	4,885,484.00	4,330,467.00
Total	<u>\$86,144,290.00</u>	<u>\$71,162,044.00</u>	<u>\$50,254,528.00</u>	<u>\$50,788,652.00</u>
County's Covered Payroll (Plan Measurement Period)	\$13,208,504.00	\$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 Payroll	601.66%	531.09%	402.56%	425.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.01%	56.31%	62.41%	58.70%

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

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

Other Notes to Supplementary Pension Information***Public Employees' Retirement System (PERS)***

Changes in Benefit Terms - None

Changes in Assumptions - For 2016, the discount rate changed to 3.98%, the long-term expected rate of return changed to 7.65%, demographic assumptions were revised in accordance with the results of the July 1, 2011 - June 30, 2014 experience study and the mortality improvement scale incorporated the plan actuary's modified MP-2014 projection scale. Further, salary increases were assumed to increase

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

Changes in Assumptions (Cont'd) - between 1.65% and 4.15% (based on age) through fiscal year 2026 and 2.65% and 5.15% (based on age) for each fiscal year thereafter. For 2015, the discount rate changed to 4.90%. In addition, the social security wage base was set at \$118,500 for 2015, increasing 4.00% per annum, compounded annually and the 401(a)(17) pay limit was set at \$265,000 for 2015, increasing 3.00% per annum, compounded annually. For 2014, the discount rate was 5.39%.

Police and Firemen's Retirement System (PFRS)

Changes in Benefit Terms - None

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

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

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

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

The County Plan also allows employees retiring into a state recognized pension plan with at least 10 years of service credit with Cumberland County, or employees retiring on ordinary disability to purchase health and prescription benefits by paying the full premium. Firefighters who retire with at least 25 years of service are eligible under the 20% (rather than 100%) Co-Pay Plan, regardless of age. The County Plan was amended to include employees and retirees from the Division of Social Services (DoSS) as eligible for postemployment medical, dental and prescription drug coverage under this plan effective January 1, 2016. However, future DoSS retirees are not eligible for dental coverage. This change increased the unfunded actuarial accrued liability by \$80,259,008. Upon the eligible retiree's enrollment in Medicare, the County plan benefits become secondary.

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

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 2016, 2015 and 2014, the County contributed \$3,040,539.00, \$1,739,736.81, and \$1,768,222.38, 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 2016, 2015 and 2014, employee contributions to the plan were \$796,663.53, \$478,336.74, and \$448,205.97, respectively.

Annual OPEB Cost - For year ended December 31, 2016, the County's annual OPEB cost (expense) of \$16,037,156.00 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 2016, 2015, and 2014 are as follows:

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual Required Contribution (ARC)	\$ 20,104,732.00	\$ 15,931,359.00	\$ 15,931,359.00
Interest on the Net OPEB Obligation	1,890,259.00	2,306,687.00	1,951,853.00
Adjustment to the ARC	<u>(5,957,835.00)</u>	<u>(5,528,730.00)</u>	<u>(4,678,254.00)</u>
Annual OPEB Cost	16,037,156.00	12,709,316.00	13,204,958.00
Pay-as-You Go Cost (Existing Retirees)	<u>(5,377,389.00)</u>	<u>(3,004,291.00)</u>	<u>(3,066,847.00)</u>
Increase (Decrease) in the Net OPEB Obligation	10,659,767.00	9,705,025.00	10,138,111.00
Net OPEB Obligation, January 1	<u>75,610,360.00</u>	<u>65,905,335.00</u>	<u>55,767,224.00</u>
Net OPEB Obligation, December 31	<u>\$ 86,270,127.00</u>	<u>\$ 75,610,360.00</u>	<u>\$ 65,905,335.00</u>
Percentage of Annual OPEB Cost Contributed	33.5%	23.6%	23.2%

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

	<u>2016</u>	<u>2014</u>	<u>2012</u>
Actuarial Accrued Liability (AAL)	\$ 292,199,257.00	\$ 216,406,584.00	\$ 154,530,727.00
Actuarial Value of Plan Assets	<u>-</u>	<u>-</u>	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 292,199,257.00</u>	<u>\$ 216,406,584.00</u>	<u>\$ 154,530,727.00</u>
Funded Ratio (Actuarial Value of Plan Assets / AAL)	0.0%	0.0%	0.0%
Covered Payroll (Active Plan Members)	\$ 39,080,000.00	\$ 39,216,000.00	\$ 38,664,000.00
UAAL as a Percentage of Covered Payroll	747.7%	551.8%	399.7%

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

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

Note 8: COMPENSATED ABSENCES

Under the existing policy of the County, full-time employees are entitled to fifteen paid sick leave days each year. Unused sick leave may be accumulated and carried forward to the subsequent year. The County of Cumberland compensates employees for unused sick leave upon retirement. The current policy for most employee contracts provides one compensated day for every two days accumulated up to a maximum of \$9,000. 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, 2016, accrued benefits for compensated absences are valued at \$3,166,708.17. 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, 2016 the balance of fund was \$1,252,831.58.

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, 2016, the County had lease agreements in effect for the following:

Capital:

None

Operating:

Land and Building (6 sites)

Copiers (approximately 76 units)

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

<u>Year</u>	<u>Amount</u>
2017	\$ 1,462,097.55
2018	1,479,082.26
2019	1,497,058.50
2020	1,384,299.80
2021	1,384,908.72
2022-2026	5,180,761.41
2027-2031	2,429,307.36
2032-2036	2,101,966.08

Rental payments under operating leases for the year 2016 were \$1,423,449.15.

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 31, 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 was August 15, 2016.

General Improvement Bonds, Series 2006 - On August 31, 2006, the County issued \$19,500,000.00 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 was August 15, 2016.

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

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

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

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

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

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

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.

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

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

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>
2017	\$ 9,210,000.00	\$ 2,429,826.52	\$ 11,639,826.52
2018	8,635,000.00	2,052,156.76	10,687,156.76
2019	7,535,000.00	1,737,255.76	9,272,255.76
2020	7,660,000.00	1,463,118.76	9,123,118.76
2021	7,935,000.00	1,182,843.76	9,117,843.76
2022-2026	23,715,000.00	2,344,562.52	26,059,562.52
2027-2031	2,910,000.00	176,562.50	3,086,562.50
	<u>\$ 67,600,000.00</u>	<u>\$ 11,386,326.58</u>	<u>\$ 78,986,326.58</u>

Note 11: CAPITAL DEBT (CONT'D)**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>
2017	\$ 1,745,000.00	\$ 2,700,156.26	\$ 4,445,156.26
2018	1,795,000.00	2,647,806.26	4,442,806.26
2019	1,850,000.00	2,593,956.26	4,443,956.26
2020	1,925,000.00	2,519,956.26	4,444,956.26
2021	2,000,000.00	2,442,956.26	4,442,956.26
2022-2026	11,610,000.00	10,610,781.30	22,220,781.30
2027-2031	14,630,000.00	7,585,381.30	22,215,381.30
2032-2036	16,605,000.00	4,780,406.26	21,385,406.26
2037-2039	10,050,000.00	1,005,000.00	11,055,000.00
	<u>\$ 62,210,000.00</u>	<u>\$ 36,886,400.16</u>	<u>\$ 99,096,400.16</u>

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>
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>\$ 305,117.39</u>	<u>\$ 11,678.36</u>	<u>\$ 316,795.75</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>2016</u>	<u>2015</u>	<u>2014</u>
<u>Issued</u>			
General:			
Bonds, Loans and Notes	\$ 79,425,117.39	\$ 78,871,101.89	\$ 78,003,234.53
Authorized by Another Public Body			
Guaranteed by the County -- Capital Loan Agreement	62,210,000.00	63,890,000.00	63,890,000.00
Bonds Issued by Another Public Body			
Guaranteed by the County -- Bonds and Notes	33,145,000.00	35,145,000.00	37,070,000.00
Total Issued	<u>174,780,117.39</u>	<u>177,906,101.89</u>	<u>178,963,234.53</u>
<u>Authorized but not Issued</u>			
General:			
Bonds, Loans and Notes	2,742,500.00	3,607,127.58	14,812,833.58
Total Issued and Authorized but not Issued	<u>177,522,617.39</u>	<u>181,513,229.47</u>	<u>193,776,068.11</u>
<u>Deductions</u>			
General:			
Bonds Issued by Another Public Body			
Public Body Guaranteed by the County	33,145,000.00	35,145,000.00	37,070,000.00
Funds Temporarily Held to Pay Bonds	754,470.14	885,862.14	2,265,381.64
Bonds Issued and Bonds Authorized but not Issued for Capital Projects for County Colleges	14,074,000.00	14,501,500.00	14,379,500.00
Accounts Receivable from Other Public Authorities	36,747,384.79	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>84,720,854.93</u>	<u>94,932,078.74</u>	<u>108,514,598.24</u>
Net Debt	<u>\$ 92,801,762.46</u>	<u>\$ 86,581,150.73</u>	<u>\$ 85,261,469.87</u>

Note 11: CAPITAL DEBT (CONT'D)

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 1.07%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	\$ 177,522,617.39	\$ 84,720,854.93	\$ 92,801,762.46

Net debt \$92,801,762.46 divided by the equalized valuation basis per N.J.S.A.40A:2-2, as amended, \$8,670,950,094.33, equals 1.07%.

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

2% of Equalized Valuation Basis	\$ 173,419,001.89
Less: Net Debt	<u>92,801,762.46</u>
Remaining Borrowing Power	<u>\$ 80,617,239.43</u>

Note 12: CAPITAL DEBT REFUNDING

On July 13, 2016, the County issued \$7,400,000.00 in Refunding Bonds, consisting of \$6,462,000.00 General Improvement Refunding Bonds, \$469,000.00 County College Refunding Bonds and \$469,000.00 State Aid County College Refunding Bonds with interest rates between 2.00% - 5.00% to advance refund \$7,467,000.00 of outstanding 2009 General Improvement Bonds, \$473,500.00 of outstanding 2009 County College Bonds, and \$473,500.00 of outstanding 2009 State Aid County College Bonds with interest rates between 3.50% - 4.00%. The net proceeds of \$8,498,445.15 (after payment of issuance costs) were used to purchase U.S. Treasury Certificates and Notes. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2009 series bonds. As a result of the advance refunding, the County will reduce its total debt service payments over the next eight years by \$391,014.44, which results in an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$363,937.50, or 4.8876% 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: DEFEASED DEBT

In 2016 and 2015, the County defeased certain general obligation bonds by placing the proceeds of new bonds in a separate irrevocable trust fund. The investments and fixed interest earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt is considered defeased and therefore removed as a liability from the County's financial statements. As of December 31, 2016, the total amount of defeased debt outstanding, but removed from the County's financial statements, is \$18,067,000.00

Note 14: 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.

Note 14: ARBITRAGE REBATE (CONT'D)

The County has multiple bonds outstanding as of December 31, 2016 that are subject to rebate calculations. Rebate calculations on these bonds are required to be made at least once every five years. The County prepares rebate calculations for purposes of determining any contingent liability for rebate in accordance with the requirements. As of December 31, 2016, the County has determined that no arbitrage rebate liability exists. The amount of contingent liability for rebate may change as a result of future events; and the County has not recorded an arbitrage rebate amount that is required to be paid or accrued at December 31, 2016.

Note 15: CHANGE ORDERS

During the year 2016, 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>
2016-51	Providing Various Social Services for the Homeless and the Social Services Block Grant Homeless Assistance Program
2016-105	Architect/Engineering Design Services for Communications Tower Build Design Specifications
2016-339	Community Support Services for the 2016-2018 Area Plan
2016-342	Community Support Services for the 2016-2018 Area Plan
2016-344	Community Support Services for the 2016-2018 Area Plan
2016-346	Community Support Services for the 2016-2018 Area Plan
2016-560	Providing Various Services for the Cumberland County Youth Services Advisory Council
2016-619	Provide an Employee Benefit Program for the County of Cumberland

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 16: RISK MANAGEMENT

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

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

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

Note 16: RISK MANAGEMENT (CONT'D)

Joint Insurance Pool (Cont'd) - The Commission provides its members with the following coverage:

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

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

Public Officials Liability/ Employment Practices Liability Crime Employed Lawyers Liability Medical Professional Liability Pollution Liability Non-Owned Aircraft Liability	Volunteer Accident Above / Underground Storage Tank Auto and Excess Auto Liability – CATS Disability – Volunteer Fire Instructors Professional Liability – Trainers Cyber Liability
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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, 2016, which can be obtained from:
 Cumberland County Insurance Commission
 164 West Broad Street
 Bridgeton, New Jersey 08302

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

At December 31, 2016, the balance estimated to be payable for the workers' compensation insurance was \$548,301.30, which is the amount that the records of the administrator of the plan show as potential claims reported. The balance estimated to be payable for the County general liability was \$95,000.00, 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, 2016. 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 2016 or future budgets. At December 31, 2016, the balances of the reserves are as follows:

<u>Insurance Plan</u>	<u>Amount</u>
Reserve for Workers' Compensation Insurance--Trust Fund	\$344,180.10
Reserve for General Liability Insurance--Trust Fund	155,467.44
Reserve for Automobile and Contractors Equipment Physical Damage Insurance -- Trust Fund	395,267.89

Note 17: 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, 2016**

	<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	\$1,270,000.00	\$1,270,000.00
(2)	County Guaranteed Lease Revenue Bonds, Series 2014	2.00-5.00%	5-29-14	5-1-39	\$17,280,000.00	\$17,280,000.00
(3)	County Guaranteed Revenue Bonds, Series 2014	2.00-5.00%	10-30-14	9-1-39	\$62,210,000.00	\$62,210,000.00
(4)	County Guaranteed Solid Waste System Revenue Refunding Bonds, Series 2015A	3.00-5.00%	6-4-15	1-1-26	\$14,595,000.00	\$14,595,000.00

Note 17: COUNTY GUARANTEES (CONT'D)**(1) 2006 Agreement**

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

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

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

(2) 2014 Agreement

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

Note 17: 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 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.

(4) 2015 Agreement

On June 25, 2015, the Cumberland County Board of Chosen Freeholders by ordinance, authorized the issuance of refunding bonds by the Cumberland County Improvement Authority and the issuance of a guaranty up to \$17,000,000.00 principal amount by the County for such refunding bonds. The Authority has previously issued its Cumberland County Improvement Authority County Guaranteed Solid Waste System Revenue Bonds, Series 2006 (the "Existing Bonds") under a bond resolution and the County has guaranteed the payment of principal and interest on the Existing Bonds (the "Existing County Guaranty") and the Authority now wishes to authorize the issuance of Additional Bonds in the form of refunding bonds under the Bond Resolution for the purpose of (i) advance refunding all or a portion of the Existing Bonds and (ii) paying the costs associated with the issuance of the Refunding Bonds.

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

Note 17: COUNTY GUARANTEES (CONT'D)**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 18: 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, 2016, the Reserve for Farmland Preservation had a balance of \$544,345.13.

Note 19: CONTINGENCIES

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

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

Note 20: 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 21: TAX ABATEMENT

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

The 2016 Equalization Tables for Cumberland County indicated 7 of 14 municipalities abated property taxes under this program. The total assessed value for properties participating in this program was \$76,427,800.00 and the total assessed value abated was \$43,848,020.00.

Note 22: SUBSEQUENT EVENTS

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

<u>Purpose</u>	<u>Adoption</u>	<u>Authorization</u>
Various Capital Improvements	04/18/17	\$ 6,080,000.00
Acquisition and Installation of Building Access, Surveillance and Security Systems for Various Buildings at the Cumberland County College	05/23/17	1,500,000.00

Note 23: CHANGE IN REPORTING ENTITY

By resolution dated November 24, 2015, the Board of Chosen Freeholders voted to disband the Cumberland County Board of Social Services, formerly an autonomous agency and a component unit of the County. By resolution dated December 22, 2015, the Board of Chosen Freeholders voted to create the Division of Social Services within the Department of Administration and Finance, effective January 1, 2016, to continue delivering human services to the residents of Cumberland County in an effective and efficient manner. All of the duties and employees of the former Board have been consolidated and merged into the County. Consequently, the beginning balances and financial transactions for the Division of Social Services are reported in the Federal, State and Other Grant Fund beginning January 1, 2016. As a result of these transactions, the following accounts in the grant fund have been adjusted as of January 1, 2016:

FEDERAL, STATE AND OTHER GRANT FUND
Statement of Assets, Liabilities, and Reserves - Regulatory Basis
As of January 1, 2016

	<u>Previously Reported</u>	<u>Adjustment</u>	<u>Restated</u>
<u>Assets</u>			
Cash	\$ 486,483.26		\$ 486,483.26
Cash - Division of Social Services		\$ 4,017,504.68	4,017,504.68
Grants Billings Receivable	102,264.58		102,264.58
Grant Awards Receivable	28,138,672.80		28,138,672.80
Total Assets	<u>\$ 28,727,420.64</u>	<u>\$ 4,017,504.68</u>	<u>\$ 32,744,925.32</u>
<u>Liabilities and Reserves</u>			
Due Current Fund	\$ 1,780,879.77		\$ 1,780,879.77
Unappropriated Reserves	538,453.66		538,453.66
Appropriated Reserves			
Other Grant Program	17,858,600.73		17,858,600.73
Encumbrances	8,549,486.48		8,549,486.48
Division of Social Services:			
Due State of New Jersey -			
Temporary Assistance to Needy Families (TANF)		\$ 15,715.47	15,715.47
Child Support		15,284.16	15,284.16
Accounts Payable		24,628.35	24,628.35
Payroll Liabilities		187,154.85	187,154.85
Advance Payable - Reach		55,000.00	55,000.00
Unemployment Trust Fund		498,560.17	498,560.17
Appropriated Grant Reserves		1,014,571.08	1,014,571.08
Reserve for Clearing Fund		120,923.40	120,923.40
Reserve for Child Support and Paternity Fund		154,694.01	154,694.01
Restricted Reach Account		(7,929.00)	(7,929.00)
Restricted Fund Balance		1,938,902.19	1,938,902.19
Total Liabilities and Reserve	<u>\$ 28,727,420.64</u>	<u>\$ 4,017,504.68</u>	<u>\$ 32,744,925.32</u>

SUPPLEMENTAL EXHIBITS

SUPPLEMENTAL EXHIBITS

CURRENT FUND

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash
 Per N.J.S.A. 40A:5-5 - Treasurer
 For the Year Ended December 31, 2016

Cash Balance December 31, 2015.....		\$ 28,110,934.07
Increased by Cash Receipts		
Petty Cash.....	\$ 25.00	
Revenue Collection		
Tax Levy.....	92,715,000.00	
Misc. Anticipated Revenue.....	39,231,364.25	
Misc. Revenue Not Anticipated.....	61,005.87	
Commodity Resale.....	292,743.63	
Reserve, Fuel Facility Charges.....	3,163.75	
Due General Capital -		
Interest (VoTEC High School).....	52,382.39	
A/R - East Point Lighthouse.....	99,005.43	
Cash Held by County Treasurer for Board of Health.....	4,413,589.91	
Cash Held by County Treasurer for County Library.....	<u>1,059,540.01</u>	
Total Cash Receipts.....		137,927,820.24
Decreased by Disbursements		
Petty Cash.....	25.00	
Budget		
Budget Appropriations.....	127,403,032.32	
Appropriation Reserves.....	3,301,779.42	
Accounts Payable.....	201,621.56	
Cash Held by County Treasurer for Board of Health.....	4,482,873.36	
Cash Held by County Treasurer for County Library.....	979,515.49	
Reserve - East Point Lighthouse.....	359,315.97	
Prior Year Revenue Refund.....	<u>10,366.00</u>	
Total Cash Disbursements.....		<u>136,738,529.12</u>
Cash Balance December 31, 2016.....		<u><u>\$ 29,300,225.19</u></u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Change Funds
 As of December 31, 2016

Change Fund	
County Clerk.....	\$ 100.00
Meals on Wheels.....	100.00
Surrogate.....	40.00
	\$ 240.00
	\$ 240.00

Exhibit SA-3

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Petty Cash Funds
 For the Year Ended December 31, 2016

	<u>Treasurer's</u> <u>Disbursements</u>	<u>Returned to</u> <u>Treasurer</u>
Petty Cash Funds:		
Administration		
Freeholders.....	\$ 100.00	\$ 100.00
Legal.....	500.00	500.00
Treasurer.....	50.00	50.00
Tax Board.....	100.00	100.00
Board of Elections.....	50.00	50.00
County Clerk.....	500.00	500.00
Planning.....	25.00	25.00
Buildings & Grounds.....	75.00	75.00
County Surrogate.....	100.00	100.00
Prosecutor.....	1,000.00	1,000.00
Sheriff		
Subpoenas.....	3,000.00	3,000.00
Extradition.....	3,000.00	3,000.00
Sheriff - Other.....	300.00	300.00
Corrections		
Corrections, Inmates.....	5,000.00	5,000.00
Corrections - Other.....	300.00	300.00
Office on Aging & Disabled.....	200.00	200.00
Drug & Alcohol Clinic.....	200.00	200.00
Veterans Affairs.....	50.00	50.00
Rutgers, 4-H Extension.....	100.00	100.00
County School Superintendent.....	25.00	25.00
Library.....	200.00	200.00
	\$ 14,875.00	\$ 14,875.00
	\$ 14,875.00	\$ 14,875.00

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Shared Service Receivable
 For the Year Ended December 31, 2016

Accrued in 2016:		
2016 Shared Service Billings.....	\$	602,330.00
Decreased by:		
Collections.....		99,005.43
Balance December 31, 2016.....	\$	503,324.57

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Commodity Billing Receivable - Gasoline
 For the Year Ended December 31, 2016

Balance December 31, 2015.....	\$	22,922.66
Increased by:		
2016 Billings.....		294,540.63
		317,463.29
Decreased by:		
Collections.....		292,743.63
Balance December 31, 2016.....	\$	24,719.66

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Taxes Receivable
 For the Year Ended December 31, 2016

	<u>County Taxes</u>
2016 Levy.....	\$ 92,715,000.00
Decreased by:	
Collections.....	<u>\$ 92,715,000.00</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Added and Omitted Taxes
 For the Year Ended December 31, 2016

Balance Dec. 31, 2015	\$ 262,137.61
Increased by:	
Levy per Certification of the County Board of Taxation for Added and Omitted 2016 Taxes Due February 15, 2017.....	<u>389,664.25</u>
	651,801.86
Decreased by:	
Collections.....	<u>262,137.61</u>
 Balance Dec. 31, 2016	 <u>\$ 389,664.25</u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue Accounts Receivable
For the Year Ended December 31, 2016

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Collections Realized as Revenue in 2016 County Budget:				
Miscellaneous Revenues Anticipated:				
County Clerk.....	\$ 17,404.85	\$ 828,989.32	\$ 716,548.67	\$ 129,845.50
Surrogate.....	2,722.54	91,241.89	89,889.41	4,075.02
Sheriff.....		146,449.28	146,449.28	
Interest on Investments:				
Treasurer.....		419,269.54	419,269.54	
Clerk.....	100.18	1,316.51	1,387.83	28.86
Surrogate.....	3.75	39.46	39.48	3.73
Sheriff.....	175.82	3,086.87	2,896.46	366.23
Board of County Patients in State and Other Institutions --				
County Adjuster.....		33,413.84	33,413.84	
Special Items of Revenue Anticipated:				
County Clerk.....		334,892.00	334,892.00	
Surrogate.....		74,177.16	74,177.16	
Prosecutor - Discovery.....		12,387.10	12,387.10	
Sheriff.....		75,517.29	75,517.29	
	<u>\$ 20,407.14</u>	<u>\$ 2,020,780.26</u>	<u>\$ 1,906,868.06</u>	<u>\$ 134,319.34</u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2015 Appropriation Reserves
For the Year Ended December 31, 2016

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Salaries</u>				
General Government				
Freeholders.....	\$ 5,977.70		\$ 1,941.79	\$ 4,035.91
County Clerk.....	23,128.94		12,031.49	11,097.45
Adjuster.....	5,163.20		1,655.61	3,507.59
Board of Elections.....	59,602.58		3,567.99	56,034.59
Administration & Finance.....	31,405.10		21,481.73	9,923.37
Technology.....	11,791.13		4,866.15	6,924.98
Board of Taxation.....	7,661.36		2,518.88	5,142.48
Legal.....	10,488.76		2,657.48	7,831.28
Central Expenses - Facilities				
Buildings & Grounds.....	133,017.36		26,744.49	106,272.87
Fringe Benefits & Payroll Taxes				
Salary Adjustments.....	15,000.00			15,000.00
Land Use Administration				
Planning.....	17,840.33		10,072.23	7,768.10
Judiciary and Corrections				
Surrogate.....	6,613.54		5,448.04	1,165.50
Sheriff.....	150,474.48		58,343.71	92,130.77
Prosecutor.....	467,272.74		108,300.78	358,971.96
Juvenile Detention.....	19,891.08		4,073.77	15,817.31
County Jail.....	849,616.04		161,239.47	688,376.57
Public Safety				
Weights & Measures.....	3,678.15		(3,966.53)	7,644.68
Emergency Communications (911)....	307,943.00		18,110.15	289,832.85
Emergency Management.....	12,935.13		2,812.79	10,122.34
Fire Academy.....	4,709.28		281.00	4,428.28

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2015 Appropriation Reserves
For the Year Ended December 31, 2016

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Salaries (Cont'd)</u>				
Public Works				
Roads & Bridges.....	\$ 41,980.18		\$ 33,203.46	\$ 8,776.72
Traffic Engineer.....	23,953.70		226.37	23,727.33
Engineering.....	19,424.18		18,691.67	732.51
Mosquito Control.....	25,865.50		7,535.71	18,329.79
Health & Human/Social Services				
Aging & Disabled.....	75,399.81		2,012.43	73,387.38
Drug & Alcohol Treatment.....	41,499.78		(13,299.41)	54,799.19
Mental Health Board.....	700.00			700.00
Veterans Affairs.....	3,272.15		1,447.69	1,824.46
Recreation, Culture, Heritage & Education				
Recreation.....	1,123.65		616.75	506.90
Rutgers Agriculture Extension.....	13,496.62		6,871.31	6,625.31
County School Superintendent.....	3,592.40		2,435.63	1,156.77
Sub-Total Operations - Salaries.....	2,394,517.87	\$ -	501,922.63	1,892,595.24
<u>Other Operating Expenses</u>				
General Government				
Freeholders.....	20,481.40		1,906.21	18,575.19
Adjuster.....	200,684.30			200,684.30
Burial of Indigents.....	6,600.00			6,600.00
County Clerk.....	17,032.29		(6,278.79)	23,311.08
Board of Elections.....	44,848.57		(2,935.90)	47,784.47
Elections - Reimbursable Charges				
Primary Election.....	21,896.43			21,896.43
School Board Election.....	2,286.30		(1,000.00)	3,286.30

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2015 Appropriation Reserves
For the Year Ended December 31, 2016

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Other Operating Expenses (Cont'd)</u>				
General Government (Cont'd)				
Administration & Finance.....	\$ 22,422.27		\$ 2,394.59	\$ 20,027.68
Technology.....	3,609.96		(4,132.31)	7,742.27
Auditor.....	118,000.00		103,000.00	15,000.00
Board of Taxation.....	2,605.44		345.48	2,259.96
Legal.....	180,651.82	\$ (160,000.00)	(1,965.17)	22,616.99
Central Expenses - Facilities				
Buildings & Grounds.....	16,086.78		(15,460.07)	31,546.85
Switchboard.....	19,365.97		17,880.57	1,485.40
Postage.....	24,210.72		(277.95)	24,488.67
Utilities - Heat, Electric, Water, etc....	489,533.51		26,576.06	462,957.45
Gasoline.....	18,828.66	(15,000.00)	(5,693.20)	9,521.86
Fringe Benefits & Payroll Taxes				
Workers Compensation.....		160,000.00	160,000.00	
Employee Health Insurance.....	806,568.22		(62,438.46)	869,006.68
Retiree Health Insurance.....	251,210.95		(27,995.14)	279,206.09
Employee Insurance Waivers.....	5,766.55			5,766.55
Education Fund, Tuition Reimburse...	13,032.00		7,620.00	5,412.00
Pension - DCRP.....	24,480.51		845.64	23,634.87
Pension - Police & Fire.....	0.78			0.78
Social Security.....	56,950.67	12,000.00	67,338.36	1,612.31
NJ Unemployment.....	22,953.03	3,000.00	20,650.46	5,302.57
Land Use Administration				
Planning.....	26,500.08		1,381.86	25,118.22
Agriculture Development.....	30,000.00			30,000.00
Soil Conservation.....	15,000.00		15,000.00	
Board of Construction Appeals.....	6,712.50		(417.58)	7,130.08

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2015 Appropriation Reserves
For the Year Ended December 31, 2016

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Other Operating Expenses (Cont'd)</u>				
Judiciary and Corrections				
Surrogate.....	\$ 2,673.68		\$ (572.66)	\$ 3,246.34
Sheriff.....	33,050.67		17,574.65	15,476.02
Medical Examiner.....	473,432.86		242,075.60	231,357.26
Prosecutor.....	8,470.84		(11,565.07)	20,035.91
Juvenile Detention - Shared Service...	14,857.80		(1,730.76)	16,588.56
Juvenile Detention.....	60,201.13		(3,478.05)	63,679.18
County Jail - Corrections.....	259,574.38		14,148.93	245,425.45
Public Safety				
Weights & Measures.....	1,457.39		497.35	960.04
Emergency Communications (911)....	17,617.29		(6,034.93)	23,652.22
Emergency Management.....	1,874.02		(250.39)	2,124.41
Fire Academy.....	943.68		(1,627.89)	2,571.57
Volunteer Fire Police.....	3,000.00		3,000.00	
Public Works				
Roads & Bridges.....	13,687.93		2,440.88	11,247.05
Traffic Engineer.....	2,621.43		(5,840.00)	8,461.43
Engineering.....	2,379.04		(1,139.84)	3,518.88
Mosquito Control.....	273.44		(1,284.45)	1,557.89
Lighting of Streets & Bridges.....	12,893.88		6,322.05	6,571.83
Health & Human/Social Services				
Aging & Disabled.....	6,773.74		2,226.00	4,547.74
Drug & Alcohol Treatment.....	2,542.91		(3,451.08)	5,993.99
Mental Health Board.....	4,755.25		347.13	4,408.12
Social Service Agency Contributions..	8,436.02		(23,645.00)	32,081.02
Veterans Affairs.....	2,914.15		(1,832.21)	4,746.36

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2015 Appropriation Reserves
For the Year Ended December 31, 2016

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Other Operating Expenses (Cont'd)</u>				
Recreation, Culture, Heritage & Education				
Recreation.....	\$ 3,204.46		\$	3,204.46
County Library.....	95,300.00			95,300.00
Out of County College Tuition.....	8,250.81		\$ 7,500.00	750.81
Rutgers Agriculture Extension.....	3,157.04		239.05	2,917.99
County School Superintendent.....	3,855.28		(0.09)	3,855.37
Unclassified				
Contingency.....	20,919.00			20,919.00
Matching Funds for Grants.....	27,833.00			27,833.00
Sub-Total Operations - Other Expenses.....	<u>3,565,270.83</u>	\$ -	<u>530,263.88</u>	<u>3,035,006.95</u>
Total Operations.....	<u>\$ 5,959,788.70</u>	\$ -	<u>\$ 1,032,186.51</u>	<u>\$ 4,927,602.19</u>
December 31, 2015 Encumbrances.....			\$ (2,317,530.33)	
December 31, 2016 Accounts Payable.....			47,937.42	
Cash Disbursed.....			<u>3,301,779.42</u>	
Total Paid or Charged.....			<u>\$ 1,032,186.51</u>	

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Accounts Payable
 For the Year Ended December 31, 2016

	<u>Total</u>	<u>2015 Reserve</u>	<u>2012 Manor</u>	<u>Pension on Retro Pmts</u>
Balance December 31, 2015.....	\$ 104,301.57		\$ 50,073.00	\$ 54,228.57
Added from				
Appropriation Reserve.....	47,937.42	\$ 47,937.42		
Operations.....	147,392.99			147,392.99
Total.....	299,631.98	47,937.42	50,073.00	201,621.56
Cash Payments.....	201,621.56			201,621.56
Balance December 31, 2016.....	<u>\$ 98,010.42</u>	<u>\$ 47,937.42</u>	<u>\$ 50,073.00</u>	<u>\$ -</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Reserve - East Point Lighthouse
 For the Year Ended December 31, 2016

Accrued in 2016:	
2016 Budget Appropriation.....	\$ 602,330.00
Decreased by:	
Cash Payments.....	<u>359,315.97</u>
Balance December 31, 2016.....	<u>\$ 243,014.03</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Cash Held by County Treasurer
 For the Board of Health
 For the Year Ended December 31, 2016

Balance December 31, 2015.....	\$	2,670,868.74
Increased by:		
Funds Collected for the Board of Health.....		4,413,589.91
		7,084,458.65
Decreased by:		
Payments for the Board of Health.....		4,482,873.36
Balance December 31, 2016.....	\$	2,601,585.29

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Cash Held By County Treasurer
 For the County Library
 For the Year Ended December 31, 2016

Balance Dec. 31, 2015	\$	211,807.48
Increased by:		
2016 Budget Appropriation.....	\$	1,000,000.00
Funds Collected for the County Library.....		59,540.01
		1,059,540.01
		1,271,347.49
Decreased by:		
Payments for the County Library.....		979,515.49
Balance Dec. 31, 2016	\$	291,832.00

SUPPLEMENTAL EXHIBITS

TRUST FUND

COUNTY OF CUMBERLAND
TRUST FUNDS
Statement of Trust Cash
Per N.J.S.A. 40A:5-5 -- Treasurer
For the Year Ended December 31, 2016

	<u>Total</u>	County Farmland and Open Space <u>Preservation Fund</u>	Audio-Visual <u>Aid Fund</u>	Other Trust Fund			
				<u>Miscellaneous</u>	<u>Payroll</u>	<u>Clerk</u>	<u>Prosecutor</u>
Balance December 31, 2015.....	\$ 5,911,904.69	\$ 610,266.27	\$ 57,973.84	\$ 3,417,830.01	\$ 428,935.03	\$ 664,402.00	\$ 732,497.54
Increased by Cash Receipts							
Farmland/Open Space Preservation.....	2,840,403.59	2,840,403.59					
Various Reserves.....	6,654,563.80			6,608,005.11		46,558.69	
Prosecutor Law Enforcement.....	497,892.59						497,892.59
Payroll.....	59,918,839.98				59,918,839.98		
Total Cash Receipts.....	69,911,699.96	2,840,403.59	-	6,608,005.11	59,918,839.98	46,558.69	497,892.59
Decreased by Disbursements							
Farmland/Open Space Preservation.....	2,906,324.73	2,906,324.73					
Various Reserves.....	5,604,836.40			5,488,594.16		116,242.24	
Prosecutor Law Enforcement.....	448,985.75						448,985.75
Schools, Audio Visual Aids.....	36,698.50		36,698.50				
Payroll.....	59,795,782.74				59,795,782.74		
Total Cash Disbursements.....	68,792,628.12	2,906,324.73	36,698.50	5,488,594.16	59,795,782.74	116,242.24	448,985.75
Balance December 31, 2016.....	\$ 7,030,976.53	\$ 544,345.13	\$ 21,275.34	\$ 4,537,240.96	\$ 551,992.27	\$ 594,718.45	\$ 781,404.38

COUNTY OF CUMBERLAND
TRUST FUND - OTHER
Statement of Reserve for Payroll and Payroll Taxes Payable
For the Year Ended December 31, 2016

	Dec. 31, 2015	Cash.....		Dec. 31, 2016	
	<u>Reserve</u>	<u>Encumbrances</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Encumbrances</u>	<u>Reserve</u>
Federal and State Taxes.....	\$ 79.39	\$ 26,430.82	\$ 16,628,344.55	\$ 16,610,758.75	\$ 43,631.08	\$ 464.93
Net Pay.....	0.80		33,188,845.75	33,188,845.75		0.80
Public Employees Pension.....	9,190.74	197,518.41	3,568,163.18	3,462,597.92	301,629.63	10,644.78
Defined Contribution Retirement.....			67,044.84	66,654.20	390.64	
Police & Fire Retirement System.....	14,189.02	181,525.85	2,162,506.12	2,162,990.58	182,653.63	12,576.78
Garnishments - Wage Attachments.....			298,424.96	298,424.96		
Union Dues.....			580,105.00	580,105.00		
Deferred Compensation.....			763,065.90	763,065.90		
Health and Medical.....			2,491,286.89	2,491,286.89		
Health Center Membership.....			26,783.58	26,783.58		
Supplemental Life & Disability.....			141,207.21	141,207.21		
Donations - United Way.....			3,062.00	3,062.00		
Total Payroll Liabilities.....	\$ 23,459.95	\$ 405,475.08	\$ 59,918,839.98	\$ 59,795,782.74	\$ 528,304.98	\$ 23,687.29

COUNTY OF CUMBERLAND
TRUST FUND - OTHER
Statement of Miscellaneous Trust Fund Reserves
For the Year Ended December 31, 2016

	BalanceCash.....		Balance
	<u>Dec. 31, 2015</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Dec. 31, 2016</u>
Finance				
Unclaimed Funds.....		\$ 27,286.17	\$ 27,286.17	
Terminal Leave, Accumulated Sick Time.....	\$ 1,332,841.54	50,000.00	130,009.96	\$ 1,252,831.58
Insurance - Property and Equipment.....	316,712.73	339,097.63	260,542.47	395,267.89
Insurance - Liability.....	55,840.24	1,595,176.75	1,495,549.55	155,467.44
Insurance - Workers Compensation.....	65,423.96	1,920,137.91	1,641,381.77	344,180.10
Tax Board - Appeals.....	109,364.22	9,575.00	4,860.40	114,078.82
Surrogate.....	63,607.68	9,256.00	7,823.90	65,039.78
Planning				
Performance Guarantees.....	316,594.02			316,594.02
Sub-division Site Inspection Escrow.....	18,843.79	9,015.00	2,662.50	25,196.29
Donations - Cultural and Heritage.....	16,288.87	20,999.35	8,010.75	29,277.47
Weights and Measures Fund.....	120,196.23	43,992.00	79,565.39	84,622.84
911 Emergency Communications - Donations.....	6,414.92			6,414.92
Sheriff				
Sheriff.....	19,272.19	13,036.00	22,079.63	10,228.56
Law Enforcement Trust Fund, Forfeited Funds.....	3,013.51			3,013.51
Attorney Identification Card Program.....	1,203.00	300.00		1,503.00
Donations - K-9.....	1,587.99	3,746.95		5,334.94
Donations - Community Programs.....	17,293.09	19,006.38	16,165.26	20,134.21
Corrections - County Jail				
Commissions, Commissary and Telephone.....	162,812.86	167,110.21	101,493.35	228,429.72
Last Chance Program.....	4,175.50			4,175.50
Public Works - Motor Vehicle Fines.....	452,755.88	1,581,714.73	1,453,585.30	580,885.31
Aging and Disabled				
Homeless.....		34,756.00		34,756.00
Older Americans Act.....		715,981.97		715,981.97
Drug and Alcohol - First Step Program.....	208,407.64	29,170.12	237,577.76	
Veterans Cemetery - Donations.....	1,625.00			1,625.00
Employment Training - Transportation.....	119,791.21	18,646.94		138,438.15
Library - Donations.....	3,763.94			3,763.94
Total - All Trust Funds.....	\$ 3,417,830.01	\$ 6,608,005.11	\$ 5,488,594.16	\$ 4,537,240.96

COUNTY OF CUMBERLAND
TRUST FUND - OTHER
 Statement of County Prosecutor's Law Enforcement Trust Fund Accounts
 For the Year Ended December 31, 2016

	<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, 2015.....	\$ 732,497.54	\$ 409,139.34	\$ 269,575.56	\$ 11,434.01	\$ 40,926.17	\$ 1,422.46
Increased by:						
Cash Receipts.....	497,892.59	309,488.58	187,469.26	860.45	71.44	2.86
	1,230,390.13	718,627.92	457,044.82	12,294.46	40,997.61	1,425.32
Decreased by:						
Disbursements.....	448,985.75	279,986.56	162,572.35	978.00	5,448.84	
Balance December 31, 2016.....	\$ 781,404.38	\$ 438,641.36	\$ 294,472.47	\$ 11,316.46	\$ 35,548.77	\$ 1,425.32

COUNTY OF CUMBERLAND
TRUST FUND - OTHER
Statement of Reserve for Modernization of County Clerk
For the Year Ended December 31, 2016

Balance Dec. 31, 2015		\$ 664,402.00
Increased by:		
Cash Receipts.....		46,558.69
		710,960.69
Decreased by:		
Cash Disbursements.....		116,242.24
Balance Dec. 31, 2016		\$ 594,718.45

Exhibit SB-6

COUNTY OF CUMBERLAND
TRUST FUND - COUNTY FARMLAND AND OPEN SPACE PRESERVATION
Statement of Reserve for County Open Space and Farmland Preservation
For the Year Ended December 31, 2016

Balance Dec. 31, 2015		\$ 610,266.27
Increased by:		
Cash Receipts:		
State of New Jersey	\$ 1,427,048.46	
New Jersey Conservation Foundation	500,000.00	
2016 One-Cent Tax Levy	883,291.23	
Added and Omitted Taxes	2,738.12	
Acquisition of Development Easement - From Municipality	27,325.78	
		2,840,403.59
		3,450,669.86
Decreased by:		
Farmland Preservation Expenses		2,906,324.73
Balance Dec. 31, 2016		\$ 544,345.13

COUNTY OF CUMBERLAND
TRUST FUND - AUDIO-VISUAL AID
Statement of Reserve for County School Superintendent, Audio Visual Aid Trust Fund
For the Year Ended December 31, 2016

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Transfers</u>	<u>Disbursements</u>	<u>Close to</u> <u>Reserve</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
AVA Designated Balance.....	\$ 18,445.60	\$ -	\$ (100.00)	\$ 2,729.74	\$ 21,275.34
Salaries.....	22,617.77	1,224.78	23,842.55		-
Payroll Taxes & Benefits.....	11,150.00		11,150.00		-
Other Expenses.....	5,760.47	(1,224.78)	1,805.95	(2,729.74)	-
Total Appropriations.....	39,528.24	-	36,798.50	(2,729.74)	-
Total - AVA Trust Fund.....	\$ 57,973.84	\$ -	\$ 36,698.50	\$ -	\$ 21,275.34

SUPPLEMENTAL EXHIBITS

GENERAL CAPITAL FUND

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of General Capital Cash
Per N.J.S.A. 40A: 5-5 - Treasurer
For the Year Ended December 31, 2016

	<u>Total</u>	<u>Capital Projects</u>	<u>Vo-TEC HS</u>
Balance December 31, 2015.....	\$ 59,990,712.10	\$ 26,325,059.26	\$ 33,665,652.84
Increased by Receipts:			
Capital Improvement Fund.....	400,000.00	400,000.00	
Due Current Fund			
Interest Earnings.....	41,397.06		41,397.06
Deferred Charges Unfunded.....	3,809.00	3,809.00	
Due Trust Fund - Surrogate.....	7,500.00	7,500.00	
Bonds Issued.....	3,000,000.00	3,000,000.00	
Bond Anticipation Note.....	6,000,000.00	6,000,000.00	
Reserve to Retire Debt.....	162,656.00	162,656.00	
	<u>9,615,362.06</u>	<u>9,573,965.00</u>	<u>41,397.06</u>
Decreased by Disbursements:			
Due Current Fund - Interest Earnings.....	52,382.39		52,382.39
Anticipated as Current Fund Revenue			
Reserve to Retire Debt - Manor.....	131,392.00	131,392.00	
Reserve to Retire Debt.....	211,624.00	211,624.00	
Shared Service Contract.....	80,000.02	80,000.02	
Improvement Authorizations.....	44,994,864.53	15,630,745.42	29,364,119.11
	<u>45,470,262.94</u>	<u>16,053,761.44</u>	<u>29,416,501.50</u>
Balance December 31, 2016.....	<u>\$ 24,135,811.22</u>	<u>\$ 19,845,262.82</u>	<u>\$ 4,290,548.40</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Analysis of General Capital Cash
 For the Year Ended December 31, 2016

<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.....		\$ 4,285,473.20			\$ 5,075.20	\$ 4,290,548.40
13-02	County College - Arts Building.....						
14-04	County College - Student Center.....		899,626.63				899,626.63
15-07	County College - Energy.....		2,870,084.20				2,870,084.20
07-4	Courthouse Improvements.....		324,184.84	\$ 906,685.18			1,230,870.02
12-5	Various Improvements.....		214,866.37	74,400.00			289,266.37
12-6	Various Improvements.....		66,825.00	11,397.97			78,222.97
13-6	Various Improvements.....		15,065.56	932,916.08			947,981.64
14-6	Various Improvements.....		1,087,868.41	1,293,155.19			2,381,023.60
14-14	Various Re-Appropriated.....		292.01	2,451.12			2,743.13
15-05	Various Improvements.....	\$ (5,520,000.00)	1,125,020.89	1,330,958.94	\$ 5,520,000.00		2,455,979.83
16-03	Various Improvements.....	(6,000,000.00)	3,502,989.28	1,842,757.93	6,000,000.00		5,345,747.21
16-04	County College.....	(2,600,000.00)	2,599,400.00				(600.00)
16-06	Surrogate Software.....	(142,500.00)	10,204.28	139,795.72			7,500.00
16-07	Criminal Justice Reform.....		1,221,047.84				1,221,047.84
	Reserve to Retire Debt, Manor.....					754,470.14	754,470.14
	Reserve to Retire Debt.....					1,240,676.89	1,240,676.89
	Capital Improvement Fund.....					120,622.35	120,622.35
Total.....		\$ (14,262,500.00)	\$ 18,222,948.51	\$ 6,534,518.13	\$ 11,520,000.00	\$ 2,120,844.58	\$ 24,135,811.22

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation - Funded
For the Year Ended December 31, 2016

	<u>Total Funded</u> <u>Deferred Charges</u>	<u>Serial</u> <u>Bonds</u>	<u>Capital Loan</u> <u>Agreement</u>	<u>Green Acres</u>
Balance December 31, 2015.....	\$ 137,241,101.89	\$ 72,952,000.00	\$ 63,890,000.00	\$ 399,101.89
Increased by:				
Bonds Issued.....	3,000,000.00	3,000,000.00		
Refunding Bond Issue				
New Issue.....	7,400,000.00	7,400,000.00		
Bonds Defeased.....	(7,467,000.00)	(7,467,000.00)		
	<u>2,933,000.00</u>	<u>2,933,000.00</u>	-	-
	140,174,101.89	75,885,000.00	63,890,000.00	399,101.89
Decreased by:				
Bonds/Loans Paid From				
Budget Appropriation.....	(10,058,984.50)	(8,285,000.00)	(1,680,000.00)	(93,984.50)
Balance December 31, 2016.....	<u>\$ 130,115,117.39</u>	<u>\$ 67,600,000.00</u>	<u>\$ 62,210,000.00</u>	<u>\$ 305,117.39</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Deferred Charges to Future Taxation - Unfunded
 For the Year Ended December 31, 2016

							<u>Analysis of Balance Dec. 31, 2016</u>		
<u>Ord.</u>	<u>Description</u>	<u>Balance Dec. 31, 2015</u>	<u>2016 Authorizations</u>	<u>Bonds Issued</u>	<u>Budget Appropriation</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2016</u>	<u>Expenditures</u>	<u>Unfunded Improvement Authorization</u>
13-02	County College - Arts Bldg.....	\$ 3,000,000.00		\$ 3,000,000.00					
14-05	Vo-TEC High School.....	603,318.58				\$(603,318.58)			
15-05	Various Improvements.....	5,523,809.00			\$ 3,809.00		\$ 5,520,000.00	\$ 4,394,979.11	\$ 1,125,020.89
16-03	Various Improvements.....		\$ 6,000,000.00				6,000,000.00	2,497,010.72	3,502,989.28
16-04	County College.....		2,600,000.00				2,600,000.00	600.00	2,599,400.00
16-06	Surrogate Software.....		142,500.00				142,500.00	132,295.72	10,204.28
		<u>\$ 9,127,127.58</u>	<u>\$ 8,742,500.00</u>	<u>\$ 3,000,000.00</u>	<u>\$ 3,809.00</u>	<u>\$(603,318.58)</u>	<u>\$ 14,262,500.00</u>	<u>\$ 7,024,885.55</u>	<u>\$ 7,237,614.45</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Bond Anticipation Notes
 For the Year Ended December 31, 2016

<u>Ord.</u>	<u>Description</u>	<u>Interest Rate</u>	<u>Date of Original Issue</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest</u>	<u>Balance Dec. 31, 2015</u>	<u>Increased</u>	<u>Decreased</u>	<u>Balance Dec. 31, 2016</u>
2015-05	Various General Improvements....	1.00%	6/29/2015	6/29/2015	6/29/2016	\$ 55,353.33	\$ 5,520,000.00		\$ 5,520,000.00	
2015-05	Various General Improvements....	2.00%	6/29/2015	5/25/2016	5/25/2017	110,400.00		\$ 5,520,000.00		\$ 5,520,000.00
2016-03	Various General Improvements....	2.00%	5/25/2016	5/25/2016	5/25/2017	120,000.00		6,000,000.00		6,000,000.00
							<u>\$ 5,520,000.00</u>	<u>\$ 11,520,000.00</u>	<u>\$ 5,520,000.00</u>	<u>\$ 11,520,000.00</u>

Renewals.....	\$ 5,520,000.00	\$ 5,520,000.00
Issued for Cash.....		6,000,000.00
	<u>\$ 5,520,000.00</u>	<u>\$ 11,520,000.00</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2016

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2016			Balance Dec. 31, 2015	Bonds Issued	Defeased	Paid by Budget Appropriation	Balance Dec. 31, 2016
			Date	Amount	Interest Rate					
State Aid County College Bonds	08/01/02	\$ 6,300,000.00	08/01/17	\$ 500,000.00	4.200%	\$ 1,000,000.00		\$ 500,000.00	\$ 500,000.00	
State Aid County College Bonds	08/31/06	9,000,000.00				1,200,000.00		1,200,000.00		
General Obligation Bonds	08/31/06	19,500,000.00				1,000,000.00		1,000,000.00		
General Obligation Bonds	11/20/07	28,300,000.00	11/01/17 11/01/18	2,000,000.00 2,000,000.00	4.000% 4.000%	5,900,000.00		1,900,000.00	4,000,000.00	
General Obligation Bonds	12/29/09	18,567,000.00	12/15/17 12/15/18 - 19	1,500,000.00 1,500,000.00	3.500% 4.000%	12,967,000.00	\$ 7,467,000.00	1,000,000.00	4,500,000.00	
County College Bonds	06/29/12	8,500,000.00	03/15/17 03/15/18-21 03/15/22-25 03/15/26 03/15/27	330,000.00 650,000.00 650,000.00 660,000.00 660,000.00	2.750% 2.750% 3.000% 3.000% 3.125%	7,510,000.00		660,000.00	6,850,000.00	
General Obligation Bonds	09/21/12	2,465,000.00	08/01/17 08/01/17	230,000.00 250,000.00	2.000% 3.000%	965,000.00		485,000.00	480,000.00	
State Aid County College Bonds	06/26/14	2,875,000.00	02/15/17-21 02/15/22 02/15/23 02/15/24	300,000.00 300,000.00 300,000.00 175,000.00	4.000% 2.500% 5.000% 5.000%	2,575,000.00		300,000.00	2,275,000.00	
General Obligation Bonds	06/26/14	16,675,000.00	02/15/17 02/15/18 02/15/19 02/15/20 02/15/21 02/15/22 02/15/23 02/15/24 02/15/25-26	1,000,000.00 1,100,000.00 1,200,000.00 1,300,000.00 1,400,000.00 1,500,000.00 1,650,000.00 1,800,000.00 1,900,000.00	4.000% 4.000% 4.000% 4.000% 4.000% 2.500% 5.000% 5.000% 3.000%	15,725,000.00		975,000.00	14,750,000.00	

(Continued)

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2016

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2016			Balance Dec. 31, 2015	Bonds Issued	Defeased	Paid by Budget Appropriation	Balance Dec. 31, 2016
			Date	Amount	Interest Rate					
State Aid County College Bonds	06/29/15	\$ 3,200,000.00	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		\$ 150,000.00	\$ 3,050,000.00	
State Aid County College Refunding Bonds	09/16/15	4,150,000.00	08/15/17	850,000.00	2.500%					
			08/15/18	840,000.00	1.500%					
			08/15/19	820,000.00	1.750%					
			08/15/20	800,000.00	2.000%					
			08/15/21	785,000.00	2.000%	4,150,000.00		55,000.00	4,095,000.00	
County College Refunding Bonds	09/16/15	3,850,000.00	08/15/17	775,000.00	4.000%					
			08/15/18-20	770,000.00	4.000%					
			8/15/21	765,000.00	4.000%	3,850,000.00			3,850,000.00	
General Improvement Refunding Bonds	09/16/15	12,910,000.00	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		20,000.00	12,890,000.00	
County College Bonds	03/24/16	3,000,000.00	02/15/17-21	150,000.00	3.000%					
			2/15/22-26	200,000.00	3.000%					
			02/15/27	250,000.00	3.000%					
			2/15/28-29	250,000.00	3.250%					
			2/15/30-31	250,000.00	3.500%		\$ 3,000,000.00		3,000,000.00	
State Aid County College Refunding Bonds	07/13/16	938,000.00	12/15/20	188,000.00	4.000%		938,000.00		938,000.00	
			12/15/21-23	190,000.00	4.000%					
			12/15/24	180,000.00	5.000%					
General Improvement Refunding Bonds	07/13/16	6,462,000.00	12/15/20	1,307,000.00	4.000%					
			12/15/21	1,300,000.00	4.000%					
			12/15/22	1,295,000.00	4.000%					
			12/15/23	1,280,000.00	4.000%					
			12/15/24	1,240,000.00	5.000%		6,462,000.00	40,000.00	6,422,000.00	
						\$ 72,952,000.00	\$ 10,400,000.00	\$ 7,467,000.00	\$ 8,285,000.00	\$ 67,600,000.00

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Green Acres Loan Payable
 For the Year Ended December 31, 2016

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2015</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2016</u>
1996-2	Improvements to Sunset Lake Dam.....	\$ 200,051.84	\$ 55,743.01	\$ 144,308.83
1999-1	Various Capital Improvements.....	199,050.05	38,241.49	160,808.56
		\$ 399,101.89	\$ 93,984.50	\$ 305,117.39

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Obligations Under Capital Loan Agreement
 For the Year Ended December 31, 2016

Date of Original Issue	Description	Amount of Original Issue	Balance Dec. 31, 2015	Paid by Budget Appropriation	Balance Dec. 31, 2016
10/30/14	General Obligation Revenue Bonds (Technical HS Project).....	\$ 63,890,000.00	\$ 63,890,000.00	\$ 1,680,000.00	\$ 62,210,000.00
<u>Annual Budget Requirements</u>					
Year		Total	Principal	Interest	Interest Rate
2017		\$ 4,445,156.25	\$ 1,745,000.00	\$ 2,700,156.25	3.000%
2018		4,442,806.25	1,795,000.00	2,647,806.25	3.000%
2019		4,443,956.25	1,850,000.00	2,593,956.25	4.000%
2020		4,444,956.25	1,925,000.00	2,519,956.25	4.000%
2021		4,442,956.25	2,000,000.00	2,442,956.25	5.000%
2022		4,442,956.25	2,100,000.00	2,342,956.25	5.000%
2023		4,442,956.25	2,205,000.00	2,237,956.25	5.000%
2024		4,442,706.25	2,315,000.00	2,127,706.25	5.000%
2025		4,446,956.25	2,435,000.00	2,011,956.25	5.000%
2026		4,445,206.25	2,555,000.00	1,890,206.25	5.000%
2027		4,442,456.25	2,680,000.00	1,762,456.25	5.000%
2028		4,443,456.25	2,815,000.00	1,628,456.25	5.000%
2029		4,442,706.25	2,955,000.00	1,487,706.25	3.000%
2030		4,444,056.25	3,045,000.00	1,399,056.25	3.000%
2031		4,442,706.25	3,135,000.00	1,307,706.25	3.000%
2032		4,438,656.25	3,225,000.00	1,213,656.25	3.125%
2033		4,442,875.00	3,330,000.00	1,112,875.00	5.000%
2034		4,296,375.00	3,350,000.00	946,375.00	3.250%
2035		4,187,500.00	3,350,000.00	837,500.00	5.000%
2036		4,020,000.00	3,350,000.00	670,000.00	5.000%
2037		3,852,500.00	3,350,000.00	502,500.00	5.000%
2038		3,685,000.00	3,350,000.00	335,000.00	5.000%
2039		3,517,500.00	3,350,000.00	167,500.00	5.000%
		<u>\$ 99,096,400.00</u>	<u>\$ 62,210,000.00</u>	<u>\$ 36,886,400.00</u>	

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Improvement Authorizations
 For the Year Ended December 31, 2016

Ord.	Date	Description	December 31, 2015		Authorized	Adjustment	Paid or Charged	December 31, 2016	
			Funded	Unfunded				Funded	Unfunded
14-05	4/30/14	Vo-TEC High School.....	\$ 33,649,592.31	\$ 603,318.58		\$ (603,318.58)	\$ 29,364,119.11	\$ 4,285,473.20	
13-02	8/27/13	County College - Arts Building.....	164,541.98	3,000,000.00			3,164,541.98		
14-04	4/30/14	County College - Student Center.....	5,541,793.80				4,642,167.17	899,626.63	
15-07	5/19/15	County College - Energy.....	3,000,000.00				129,915.80	2,870,084.20	
16-04	5/24/16	County College.....			\$ 2,600,000.00		600.00		\$ 2,599,400.00
07-04	11/8/07	Courthouse Improvements.....	1,536,644.97				1,212,460.13	324,184.84	
09-02	9/10/09	Bldg Acquisition/Renovation.....							
11-08	10/18/11	Roads & Bridges.....	1,781,114.49			(1,000,000.00)	781,114.49		
12-05	6/26/12	Various Improvements.....	80,787.46			(165,000.00)	(299,078.91)	214,866.37	
12-06	8/28/12	Various Improvements.....	65,000.00				(1,825.00)	66,825.00	
13-06	8/27/13	Various Improvements.....	824,171.68			(120,000.00)	689,106.12	15,065.56	
14-06	4/30/14	Various Improvements.....	1,965,384.06				877,515.65	1,087,868.41	
14-14	12/23/14	Various Re-Appropriated.....	345,680.52				345,388.51	292.01	
15-05	4/30/15	Various Improvements.....		2,910,757.51			1,785,736.62		1,125,020.89
16-03	3/29/16	Various Improvements.....			6,300,000.00		2,797,010.72		3,502,989.28
16-06	6/28/16	Surrogate Software.....			150,000.00		139,795.72		10,204.28
16-08	10/25/16	Criminal Justice Reform.....				1,285,000.00	63,952.16	1,221,047.84	
			<u>\$ 48,954,711.27</u>	<u>\$ 6,514,076.09</u>	<u>\$ 9,050,000.00</u>	<u>\$ (603,318.58)</u>	<u>\$ 45,692,520.27</u>	<u>\$ 10,985,334.06</u>	<u>\$ 7,237,614.45</u>

		\$ (5,836,862.39)	12/31/2015 Encumbrances
Capital Improvement Fund	\$ 307,500.00	29,364,119.11	Cash Disbursements - Vo-TEC
Deferred Charges Unfunded	8,742,500.00	15,630,745.42	Cash Disbursements - County
		6,534,518.13	12/31/2016 Encumbrances
Total	<u>\$ 9,050,000.00</u>	<u>\$ 45,692,520.27</u>	Total

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Reserve for Encumbrances
 For the Year Ended December 31, 2016

Balance December 31, 2015.....	\$ 5,836,862.39
Increased by Charges to:	
2016 Improvement Authorizations.....	6,534,518.13
	12,371,380.52
Decreased by:	
Transfer to 2016 Improvement Authorizations.....	5,836,862.39
Balance December 31, 2016.....	\$ 6,534,518.13

Analysis of Balance Dec. 31, 2016

Improvement Authorizations	\$ 6,534,518.13
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COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Capital Improvement Fund
 For the Year Ended December 31, 2016

Balance December 31, 2015.....	\$	20,622.35
Increased by:		
Current Fund Budget Appropriation.....	\$	400,000.00
Received from Surrogate Trust Fund.....		7,500.00
		407,500.00
		428,122.35
Decreased by:		
Appropriation to Finance Improvement Authorizations		307,500.00
Balance December 31, 2016.....	\$	120,622.35

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Reserve for Shared Services Contract - Regional Prison Study
 For the Year Ended December 31, 2016

Balance December 31, 2015.....	\$	80,000.02
Decreased by:		
Payments.....	\$	80,000.02

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Reserve to Retire Debt
 For the Year Ended December 31, 2016

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Cash Receipts</u>	<u>Anticipated</u> <u>as Revenue</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Reserve to Retire Debt.....	\$ 1,289,644.89	\$ 162,656.00	\$ 211,624.00	\$ 1,240,676.89
Premium on Sale of Note.....		\$ 118,656.00		\$ 118,656.00
City of Bridgeton.....		44,000.00		44,000.00
NJ Share of Capitalized Interest (VoTEC High School).....		<u> </u>		<u>1,078,020.89</u>
Total.....		<u>\$ 162,656.00</u>		<u>\$ 1,240,676.89</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Reserve to Retire Debt Attributable Directly to the Cumberland Manor
 Incurred Before the Sale of the Cumberland Manor
 For the Year Ended December 31, 2016

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Year of Maturity</u>	<u>Amount of Manor Reserve</u>	<u>Balance Dec. 31, 2015</u>	<u>Budgeted Revenue</u>	<u>Balance Dec. 31, 2016</u>
General Obligation Bonds.....	12/15/09	\$ 18,567,000.00	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	\$ 143,168.65	\$ 11,041.00	\$ 132,127.65
General Obligation Bonds.....	9/21/12	2,465,000.00	2017	2,346.00			
			2018	2,550.00	9,843.00	4,947.00	4,896.00
Refunding Bonds.....	9/15/15	12,910,000.00	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	115,404.00	617,446.49
				<u>\$ 754,470.14</u>	<u>\$ 885,862.14</u>	<u>\$ 131,392.00</u>	<u>\$ 754,470.14</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Schedule of Bonds and Notes Authorized but not Issued
For the Year Ended December 31, 2016

Ord. Description	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016</u> <u>Authorized</u>	<u>Notes</u> <u>Issued</u>	<u>Budget</u> <u>Appropriation</u>	<u>Bonds</u> <u>Issued</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
14-05 Vo-TEC High School Construction.....	\$ 603,318.58					\$ (603,318.58)	
13-02 County College, Arts Building.....	3,000,000.00				\$ 3,000,000.00		
15-05 Various General Improvements.....	3,809.00			\$ 3,809.00			
16-04 County College.....		\$ 2,600,000.00					\$ 2,600,000.00
16-03 Various Improvements.....		6,000,000.00	\$ 6,000,000.00				
16-06 Surrogate Software.....		142,500.00					142,500.00
	<u>\$ 3,607,127.58</u>	<u>\$ 8,742,500.00</u>	<u>\$ 6,000,000.00</u>	<u>\$ 3,809.00</u>	<u>\$ 3,000,000.00</u>	<u>\$ (603,318.58)</u>	<u>\$ 2,742,500.00</u>

SUPPLEMENTAL EXHIBITS
FEDERAL, STATE AND OTHER GRANT FUND

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Cash
 Per N.J.S.A. 40A:5-5 - Treasurer
 For the Year Ended December 31, 2016

Cash Balance December 31, 2015.....	\$	486,483.26
Increased by Cash Receipts		
Revenue - Grants Receivable.....	\$ 24,019,820.14	
Due Current Fund - Local Match.....	1,190,378.00	
Unappropriated Grant Reserves.....	<u>393,908.63</u>	
		<u>25,604,106.77</u>
		26,090,590.03
Decreased by Disbursements		
Appropriations - Appropriated Grant Reserves.....	23,477,642.79	
Unappropriated Grant Reserves		
Transfer to Trust Fund.....	396,253.35	
Transfer to Current Fund.....	<u>50,000.00</u>	
		<u>23,923,896.14</u>
Cash Balance December 31, 2016.....	\$	<u><u>2,166,693.89</u></u>

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Cash - Division of Social Services
 Per N.J.S.A. 40A:5-5 - Treasurer
 For the Year Ended December 31, 2016

	<u>Total</u>	<u>Administrative Operations</u>	<u>Unemployment Trust Fund</u>	<u>Assistance Fund</u>	<u>Clearing Fund</u>	<u>Child Support and Paternity Fund</u>	<u>REACH Account</u>
Cash Balance January 1, 2016.....	\$ 4,017,504.68	\$ 2,150,685.39	\$ 498,560.17	\$ 1,045,570.71	\$ 120,923.40	\$ 154,694.01	\$ 47,071.00
Increased by Cash Receipts							
State of New Jersey TANF.....	184,354.02			184,354.02			
State of New Jersey Child Support.....	178,918.41			178,918.41			
Child Support Revenue.....	1,085,608.52	882,560.55		203,047.97			
State Assistance.....	17,778,902.62	16,083,031.27		1,695,871.35			
County Budget Appropriation.....	6,086,385.00	5,319,109.00		767,276.00			
Miscellaneous.....	3,111,708.31	834,490.48			329,050.92	1,852,095.60	96,071.31
Total Cash Receipts.....	28,425,876.88	23,119,191.30		3,029,467.75	329,050.92	1,852,095.60	96,071.31
Decreased by Disbursements							
Appropriations.....	23,291,402.62	21,287,698.88		2,003,703.74			
State of New Jersey TANF.....	188,553.35			188,553.35			
State of New Jersey Child Support.....	182,086.31			182,086.31			
Accounts Payable.....	24,628.35	24,628.35					
Payroll Liabilities (Prior Period).....	130,513.39	100,036.09	30,477.30				
Miscellaneous.....	2,144,783.20				187,414.09	1,863,278.80	94,090.31
Total Cash Disbursements.....	25,961,967.22	21,412,363.32	30,477.30	2,374,343.40	187,414.09	1,863,278.80	94,090.31
Cash Balance December 31, 2016.....	\$ 6,481,414.34	\$ 3,857,513.37	\$ 468,082.87	\$ 1,700,695.06	\$ 262,560.23	\$ 143,510.81	\$ 49,052.00

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2016

<u>Grant Description</u>	Dec. 31, 2015 <u>Balance</u>	2016 Budget		<u>Transfers</u>	<u>Received</u>	Adjustments & <u>Canceled</u>	Dec. 31, 2016 <u>Balance</u>
		<u>Original Adopted</u>	Amended by <u>NJSA 40A:4-87</u>				
<u>Federal Emergency Management Agency</u>							
2016 FEMA - Emergency Shelter Program			\$ 2,100.00		\$ 2,100.00		
2015 Emergency Management Agency Assistance	\$ 80,000.00				80,000.00		
2016 Emergency Management Agency Assistance		\$ 55,000.00					\$ 55,000.00
2015 Hazzard Mitigation Grant	1,250,000.00						1,250,000.00
<u>Federal Health & Human Services</u>							
2015 Retired Senior Volunteer Program (RSVP)	10,424.00				10,424.00		
2016 Retired Senior Volunteer Program (RSVP)		44,037.00	3,500.00		36,065.00		11,472.00
<u>Federal Homeland Security</u>							
2014 Homeland Security Grant	8,022.50				8,021.91	\$ 0.59	
2015 Homeland Security Grant	100,000.00				74,881.70		25,118.30
2016 Homeland Security Grant			153,765.54				153,765.54
<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	185,231.00				167,819.00		17,412.00
2014 CDBG Small Cities - Handicapped Improvements	174,593.41				174,593.41		
<u>Federal Interior</u>							
2013 National Parks - American Battlefield	49,500.00				42,711.00	6,789.00	
<u>Federal Justice</u>							
2014 Criminal Aileen Assistance Program		53,968.00			53,968.00		
2016 Criminal Aileen Assistance Program			90,724.00		90,724.00		

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COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2016

<u>Grant Description</u>	Dec. 31, 2015 <u>Balance</u>	<u>2016 Budget</u>		<u>Transfers</u>	<u>Received</u>	<u>Adjustments & Canceled</u>	Dec. 31, 2016 <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by NJSA 40A:4-87</u>				
<u>Federal Justice (Cont'd)</u>							
2015 Gangs, Guns & Narcotics	\$ 13,915.99				\$ 13,915.99		
2016 Gangs, Guns & Narcotics	170,400.00				170,400.00		
2017 Gangs, Guns & Narcotics			\$ 195,480.00		27,722.55		\$ 167,757.45
2014 Edward Byrne Justice Grant - JAG	2,658.00				2,658.00		
2015 Edward Byrne Justice Grant - JAG	6,246.00				6,246.00		
2016 Edward Byrne Justice Grant - JAG			7,011.00		7,011.00		
2015 LLEBG - Megan's Law		\$ 11,456.00			11,456.00		
2015 Residential Substance Abuse Treatment	42,316.48				42,316.48		
2015 VOCA Sexual Assault Nurse Examiner (SANE)	632.43				632.43		
2016 VOCA Sexual Assault Nurse Examiner (SANE)	72,719.00	7,687.00			72,718.50	\$ 7,687.50	
2016 Victims Of Crime Act (VOCA)	179,785.00				129,406.93		50,378.07
2016 Victims Of Crime Act (VOCA) - Supplemental			400,000.00				400,000.00
2017 Victims Of Crime Act (VOCA)			210,626.00				210,626.00
2016 Violence Against Women		23,145.00			23,145.00		
<u>Federal Transportation</u>							
2011 Fed Hwy Administration	86,946.66				(14,865.39)	101,812.05	
2012 Fed Hwy Administration	456,648.89				16,809.22	439,839.67	
2013 Fed Hwy Administration	724,689.56				402,188.55		322,501.01
2014 Fed Hwy Administration	582,341.98		56,135.00		499,791.02		138,685.96
2014 Fed Hwy Administration	1,950,000.00			\$(1,950,000.00)			
2015 Fed Hwy Administration	131,729.11				53,859.16		77,869.95
2015 Fed Hwy Administration	2,200,000.00			(2,200,000.00)			
2015 Fed Hwy Administration - Center Line Rumble Strips	1,760,646.00				1,120,033.57		640,612.43
2016 Fed Hwy Administration		490,444.00	174,424.00		423,479.40		241,388.60
2016 Fed Hwy Administration		484,275.00			461,647.92		22,627.08

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COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2016

<u>Grant Description</u>	Dec. 31, 2015 <u>Balance</u>	2016 Budget		<u>Transfers</u>	<u>Received</u>	Adjustments & <u>Canceled</u>	Dec. 31, 2016 <u>Balance</u>
		<u>Original Adopted</u>	Amended by <u>NJSA 40A:4-87</u>				
<u>Federal Transportation (Cont'd)</u>							
2016 Program Income - Transportation		\$ 50,000.00			\$ 47,098.43		\$ 2,901.57
2015 Program Income - Transportation	\$ 14,929.34				(4,828.18)	\$ 19,757.52	
2014 FTA - Section 5307	1,020,000.00				1,020,000.00		
2015 FTA - Section 5307	1,020,000.00				934,132.82	85,867.18	
2016 FTA - Section 5307		1,020,000.00					1,020,000.00
2014 FTA - Section 5311	254,502.85				254,502.85		
2015 FTA - Section 5311	646,424.00				348,674.51		297,749.49
2015 Subregional Transportation Planning	64,961.27				55,588.10		9,373.17
2016 Subregional Transportation Planning			\$ 72,400.00		6,632.04		65,767.96
2014 Job Access & Reverse Commute Program	16,428.95			\$ (16,428.95)			
2015 Job Access & Reverse Commute Program	16,601.50			(16,601.50)			
2015 Click It or Ticket	58.86					58.86	
2016 Click It or Ticket			5,000.00		4,398.02	601.98	
<u>Area Plan - Federal Health & Human Services</u>							
2013 (SSBG) Sandy Relief Funds	22,551.00				6,544.00	16,007.00	
2014 (Title IIIB) Older Americans Act	19,486.00				5,511.00	13,975.00	
2014 (Title IIIB) Outreach	55,400.00				(5,511.00)	60,911.00	
2014 (Title IIIE) Home Hospice	39,565.00				36,927.00	2,638.00	
2014 (Title IIIE) Program Income - Home Hospice	3,890.00					3,890.00	
2014 (SSBG) HHS Outreach	18,589.00				18,589.00		
2014 (SSBG) Program Income - Nutrition	18,136.09					18,136.09	
2014 (SSBG) Program Income - Outreach	813.00					813.00	

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COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2016

<u>Grant Description</u>	Dec. 31, 2015 <u>Balance</u>	2016 Budget		<u>Transfers</u>	<u>Received</u>	Adjustments & <u>Canceled</u>	Dec. 31, 2016 <u>Balance</u>
		<u>Original Adopted</u>	Amended by <u>NJSA 40A:4-87</u>				
<u>Area Plan - Federal Health</u>							
<u>& Human Services (Cont'd)</u>							
2015 (Title IIIB) Older Americans Act	\$ 69,348.00				\$ 41,443.00	\$ 27,905.00	
2015 (Title IIIC) Meals on Wheels	33,667.00				33,667.00		
2015 (Title IIIC) Nutrition	80,756.00				80,756.00		
2015 (Title IIIB) Outreach	128,480.00				44,555.00	83,925.00	
2015 (Title IIIE) Home Hospice	66,812.00				66,812.00		
2015 (SSBG) Sr Transportation	143,521.00				114,191.00	29,330.00	
2015 (SSBG) HHS	76,604.00				76,604.00		
2015 (SSBG) HHS Outreach	25,862.00				25,862.00		
2015 (Title IIIC) Program Income - Meals on Wheels	5,593.38				564.38	5,029.00	
2015 (SSBG) Program Income - Nutrition	18,687.67				127.00	18,560.67	
2015 (SSBG) Program Income - Outreach	579.00					579.00	
2015 Medicaid Outreach	7,201.00				7,201.00		
2015 Senior Health Insurance Program	17,225.00				17,225.00		
2016 (Title IIIB) Older Americans Act		\$ 187,177.00	\$ 2,339.00		200,338.00	(53,917.00)	\$ 43,095.00
2016 (Title IIIC) Meals on Wheels		134,882.00	4,525.00		139,407.00		
2016 (Title IIIC) Nutrition		211,981.00	(147.00)		199,585.00		12,249.00
2016 (Title IIIB) Outreach		126,850.00	597.00		170,109.00	(57,913.00)	15,251.00
2016 (Title IIIB) Administration		57,335.00			57,335.00		
2016 (Title IIIC) Estate Proceeds		5,000.00			5,000.00		
2016 (Title IIIE) Home Hospice		64,741.00	(1,422.00)		63,319.00		
2016 (Title IIIE) Program Income - Home Hospice		10,000.00			3,810.00		6,190.00
2016 (SSBG) Sr Transportation		206,174.00			184,706.00		21,468.00
2016 (SSBG) HHS		245,758.00			215,556.00		30,202.00
2016 (SSBG) HHS Outreach		30,526.00			30,526.00		

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COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2016

<u>Grant Description</u>	Dec. 31, 2015 <u>Balance</u>	2016 Budget			<u>Received</u>	Adjustments & <u>Canceled</u>	Dec. 31, 2016 <u>Balance</u>
		<u>Original Adopted</u>	Amended by <u>NJSA 40A:4-87</u>	<u>Transfers</u>			
<u>Area Plan - Federal Health</u>							
<u>& Human Services (Cont'd)</u>							
2016 (Title IIIC) Program Income - Meals on Wheels Muni		\$ 20,300.00			\$ 20,300.00		
2016 (Title IIIC) Program Income - Meals on Wheels		92,100.00			80,014.53		\$ 12,085.47
2016 (SSBG) Program Income - Nutrition		62,000.00			36,672.94		25,327.06
2016 (SSBG) Program Income - Outreach		3,505.00			1,315.00		2,190.00
2016 Medicaid Outreach		9,151.00			9,151.00		
2016 Senior Health Insurance Program			\$ 24,000.00		4,115.00		19,885.00
<u>Federal Labor - Employment Training</u>							
2014 Workforce Investment Act							
WIOA - Adult	\$ 89,586.00				89,586.00		
WIOA - Dislocated Worker	114,306.00				114,306.00		
WIOA - Youth	116,562.00				116,562.00		
2015 Workforce Investment Act							
WIOA - Adult	641,020.00				486,679.00		154,341.00
WIOA - Dislocated Worker	528,210.00				490,490.00		37,720.00
WIOA - Youth	664,945.00				336,970.00		327,975.00
2016 Workforce Investment Act							
WIOA - Adult			1,757,040.00		495,947.00		1,261,093.00
WIOA - Dislocated Worker			1,338,834.00		268,520.00		1,070,314.00
WIOA - Youth			1,596,754.00		167,773.00		1,428,981.00
2014 Temporary Assistance to Needy Families (TANF)	93,243.00				89,719.00	\$ 3,524.00	
2015 Temporary Assistance to Needy Families (TANF)	1,364,684.00				1,235,177.00		129,507.00
2016 Temporary Assistance to Needy Families (TANF)			2,496,827.00		497,718.00		1,999,109.00
2014 Atlantic City Re-Employment	74,113.00		31,500.00		89,124.00		16,489.00
2016 Special American Job Centers			500,000.00				500,000.00
Total Federal Grants.....	17,851,787.92	3,707,492.00	9,122,012.54	\$(4,183,030.45)	13,348,976.79	835,807.11	12,313,478.11

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COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2016

<u>Grant Description</u>	Dec. 31, 2015 <u>Balance</u>	2016 Budget		<u>Transfers</u>	<u>Received</u>	Adjustments & <u>Canceled</u>	Dec. 31, 2016 <u>Balance</u>
		<u>Original Adopted</u>	Amended by <u>NJSA 40A:4-87</u>				
<u>NJ Governor's Council on Alcohol/Drug Abuse</u>							
2014 Drug And Alcohol Alliance	\$ 132,871.84				\$ 130,204.52	\$ 2,667.32	
2015 Drug And Alcohol Alliance	76,571.47				76,535.37	36.10	
2016 Drug And Alcohol Alliance			\$ 247,619.00		4,829.08		\$ 242,789.92
<u>NJ Environmental Protection</u>							
2016 Clean Communities Grant			213,520.50		213,520.50		
2016 Mosquito Identification & Control			29,000.00		28,515.34		484.66
2015 Gandy's Beach Environmental Study	100,000.00				75,000.00		25,000.00
2014 Recreation Opportunities	726.59					726.59	
<u>NJ Law & Public Safety</u>							
2016 Body Armor Replacement Program			4,830.72		4,830.72		
2016 Body Armor Replacement Program			15,737.74		15,737.74		
2016 Body Armor Replacement Program			3,707.94		3,707.94		
2016 Body Worn Camera Assistance		\$ 56,450.00			56,450.00		
2015 CED Assistance	12,497.10					12,497.10	
2015 JDAI - Innovation Funding	78,022.80				77,803.07	219.73	
2016 JDAI - Innovation Funding		123,633.00			66,827.50		56,805.50
2013 Radiological Emergency Response Plan	6,189.07					6,189.07	
2015 Radiological Emergency Response Plan	31,790.66				5,746.25		26,044.41
2016 Radiological Emergency Response Plan	118,228.79				105,781.97		12,446.82
2017 Radiological Emergency Response Plan			128,278.50				128,278.50
2015 State/Community Partnership	176,977.74				176,977.74		
2016 State/Community Partnership		432,107.00			250,636.35		181,470.65

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COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2016

<u>Grant Description</u>	Dec. 31, 2015 <u>Balance</u>	<u>2016 Budget</u>		<u>Transfers</u>	<u>Received</u>	<u>Adjustments & Canceled</u>	Dec. 31, 2016 <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by NJSA 40A:4-87</u>				
<u>NJ State</u>							
2015 NJ Council on Humanities, Dalla Landing	\$ 1,906.00				\$ 1,906.00		
2015 NJ Historical Commission	0.50					\$ 0.50	
2016 NJ Historical Commission		\$ 10,290.00			10,290.00		
2015 Council On The Arts	29,041.00				29,041.00		
2016 Council On The Arts		116,165.00			87,124.00		\$ 29,041.00
2016 Council On The Arts - Wheaton Arts, Caribbean			\$ 2,125.00		2,125.00		
2016 Artists Development Workshop		5,000.00			3,750.00		1,250.00
2016 Southern Shore Regional DMO			20,000.00		20,000.00		
2016 Help America Vote Act - State Assistance			2,444.00		2,444.00		
<u>NJ Transportation</u>							
2011 Capital Transportation Program	75,000.00					75,000.00	
2011 Capital Transportation Program	10,049.07				10,049.07		
2011 Capital Transportation Program			230,000.00		223,053.37	6,946.63	
2012 Capital Transportation Program	328,913.34				3,324.00		325,589.34
2013 Capital Transportation Program	792,750.00						792,750.00
2014 Capital Transportation Program	1,649,592.41				652,331.30		997,261.11
2015 Capital Transportation Program	3,846,900.00				3,382,820.20		464,079.80
2016 Capital Transportation Program			2,250,000.00				2,250,000.00
2013 Local Bridges	110,116.80				(172,500.00)		282,616.80
2014 Hwy Administration CR 555&610				\$ 1,950,000.00	558,422.18		1,391,577.82
2015 Hwy Administration, CR 630/655				2,200,000.00	1,002,486.61		1,197,513.39
<u>NJ Transit</u>							
2014 Disabled Resident Transportation - Casino Funds	208,867.11					208,867.11	
2015 Disabled Resident Transportation - Casino Funds	379,118.40				209,778.97		169,339.43
2016 Disabled Resident Transportation - Casino Funds		351,472.00			12,971.86	(208,867.11)	547,367.25
2015 Veterans Transportation	8,750.00				8,750.00		
2016 Veterans Transportation			15,000.00		6,250.00		8,750.00
2014 Job Access & Reverse Commute Program				16,428.95	16,428.42	0.53	
2015 Job Access & Reverse Commute Program				16,601.50		16,601.50	
2016 Job Access & Reverse Commute Program		260,000.00	200,000.00		385,379.93		74,620.07

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Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2016

<u>Grant Description</u>	Dec. 31, 2015 <u>Balance</u>	2016 Budget		<u>Transfers</u>	<u>Received</u>	Adjustments & <u>Canceled</u>	Dec. 31, 2016 <u>Balance</u>
		<u>Original Adopted</u>	Amended by <u>NJSA 40A:4-87</u>				
<u>NJ Human Services</u>							
2016 SSBG - Personal Assistance Program		\$ 35,501.00			\$ 35,501.00		
2014 SSBG - Enrichment Center	\$ 39,622.00				39,622.00		
2015 SSBG - Enrichment Center	65,288.00				65,288.00		
2016 SSBG - Enrichment Center		79,245.00			79,245.00		
2015 SSBG - Blind	2,590.00				2,590.00		
2016 SSBG - Blind		22,035.00			20,234.00		\$ 1,801.00
2014 SSBG - Homeless	30.00					\$ 30.00	
2015 SSBG - Homeless	237,108.00	180,000.00			417,107.00	1.00	
2016 SSBG - Homeless			\$ 474,216.00		118,555.00		355,661.00
2016 SSBG - HSAC/CIACC, CFT		102,784.00			102,784.00		
2016 SSBG - Alcohol/Drug Abuse		73,630.00			73,630.00		
<u>NJ Health & Senior Services</u>							
2015 State Delivered Meals	7,982.00				7,982.00		
2016 State Delivered Meals		17,796.00			17,796.00		
2015 Adult Protective Services	100,803.00				100,803.00		
2016 Adult Protective Services		120,356.00			88,233.00		32,123.00
2015 Safe Housing & Transportation	1,070.00				417.00	653.00	
2016 Safe Housing & Transportation		21,085.00			21,085.00		
2015 Care Coordination	20,477.00				20,477.00		
2016 Care Coordination		23,810.00			23,810.00		
2016 Care Management - Program Income		79,284.00			45,530.00		33,754.00
2014 Care Management - Program Income	117.00					117.00	
2015 Care Management - Program Income	31,459.00				(9,083.93)	40,542.93	
2016 Home Delivered Meals		1,087.00			1,087.00		

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FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2016

<u>Grant Description</u>	Dec. 31, 2015 <u>Balance</u>	2016 Budget		<u>Transfers</u>	<u>Received</u>	Adjustments & <u>Canceled</u>	Dec. 31, 2016 <u>Balance</u>
		<u>Original Adopted</u>	Amended by <u>NJSA 40A:4-87</u>				
<u>NJ Health & Senior Services (Cont'd)</u>							
2015 Comprehensive Alcohol Grant	\$ 137,184.09				\$ 137,184.09		
2016 Comprehensive Alcohol Grant		\$ 762,288.00			229,455.00		\$ 532,833.00
2015 Differential Response Pilot Program	125,000.13				125,000.00	\$ 0.13	
2016 Differential Response Pilot Program			\$ 300,000.00		175,000.00		125,000.00
<u>NJ Labor - Employment Training</u>							
2015 CMAQ Vineland Shuttle	197,336.00				64,732.94		132,603.06
2015 DHS - Special Transportation Initiative	12,912.00				12,912.00		
2016 DHS - Special Transportation Initiative			25,826.00		6,457.00		19,369.00
2014 Gateway Community Action Partnership	905.97					905.97	
2015 Gateway Community Action Partnership	99,973.80		70.65		100,044.45		
2016 Gateway Community Action Partnership			111,490.05		28,364.70		83,125.35
2014 Youth Symposium Career Exploration	5,014.54				5,014.54		
2014 Workforce Learning Link	45.00				45.00		
2015 Workforce Learning Link	40,025.00				40,025.00		
2016 Workforce Learning Link			132,000.00		34,468.00		97,532.00
2014 General Assistance SNAP	62,654.00				55,254.00	7,400.00	
2015 General Assistance SNAP	727,196.00				713,077.00		14,119.00
2016 General Assistance SNAP			1,426,508.00		398,156.00		1,028,352.00
2015 Workforce Development Program	159,032.00				156,487.00		2,545.00
2015 Smart Steps	4,013.00				1,605.00	2,408.00	
2016 Smart Steps			4,815.00				4,815.00
Total State Grants.....	10,252,718.22	2,874,018.00	5,837,189.10	\$ 4,183,030.45	11,305,303.79	172,943.10	11,668,708.88

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COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal, State and Other Grant Awards Receivable
 For the Year Ended December 31, 2016

<u>Grant Description</u>	Dec. 31, 2015 <u>Balance</u>	2016 Budget			<u>Received</u>	Adjustments & <u>Canceled</u>	Dec. 31, 2016 <u>Balance</u>
		<u>Original Adopted</u>	Amended by <u>NJSA 40A:4-87</u>	<u>Transfers</u>			
<u>Other Sources</u>							
2014 CCIA Shared Service Agreement	\$ 21,666.66				\$ 21,666.66		
2014 United Way of Philadelphia & Southern NJ	12,500.00				12,500.00		
Total Other Grants.....	34,166.66	\$ -	\$ -	\$ -	34,166.66	\$ -	\$ -
Total - All Grants.....	\$ 28,138,672.80	\$ 6,581,510.00	\$ 14,959,201.64	\$ -	\$ 24,688,447.24	\$ 1,008,750.21	\$ 23,982,186.99
Unappropriated Reserves Realized as Revenue.....					\$ 119,696.00		
Grant Billings Receivable.....					24,568,751.24		
Total Revenue Realized.....					\$ 24,688,447.24		

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Due to Current Fund
 For the Year Ended December 31, 2016

Balance December 31, 2015.....	\$	1,780,879.77
Increased by:		
Grants Appropriated Canceled and Adjustments.....		1,324,975.04
		3,105,854.81
Decreased by Disbursements		
Grants Receivable Canceled and Adjustments.....		1,008,750.21
Balance December 31, 2016.....	\$	2,097,104.60

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, 2016

<u>Grant Name</u>	<u>Dec. 31, 2015</u>	<u>Appropriated</u>	<u>Transfer to Current Fund</u>	<u>Transfer to Trust Fund</u>	<u>Cash Receipts</u>	<u>Dec. 31, 2016</u>
NJ Department of Human Services						
Community Provider Adjustment.....	\$ 17,712.31					\$ 17,712.31
Historic Commission Grant.....	7,645.00	\$ 7,645.00				
NJ Council on the Arts.....	58,083.00	58,083.00				
SCAPP.....	53,968.00	53,968.00				
Aging Donations & Program Income						
Estate.....	10,399.58			\$ 10,399.58	\$ 5,933.13	5,933.13
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		
Drug & Alcohol - First Step Program.....			\$ 50,000.00		386,751.14	336,751.14
Small Cities CDBG Emergency Housing.....	4,792.00				1,224.36	6,016.36
Total.....	\$ 538,453.66	\$ 119,696.00	\$ 50,000.00	\$ 396,253.35	\$ 393,908.63	\$ 366,412.94

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, 2016

Description	Dec. 31, 2015 Balance	Budget Appropriations		Transfers	Paid or Charged			Dec. 31, 2016 Balance
		Original Budget	Amended by NJS A 40A:4-87		2015 Encumbered	Cash	2016 Encumbered	
<u>Federal Emergency Management Agency</u>								
Federal Emergency Mgt Assistance		\$ 55,000.00			\$ 190.00			\$ 54,810.00
Federal Emergency Mgt Assistance	\$ 80,000.00				30,460.90	\$ 7,593.31		41,945.79
Federal Emergency Mgt Assistance	302.83				\$ (300.00)	602.83		
Federal Emergency Mgt Assistance	35,624.25				(15,344.00)	49,279.44	1,049.00	639.81
FEMA, Wing Wall Downe Twp	49,356.11							49,356.11
FEMA, Emergency Shelter Program			\$ 2,100.00			1,050.00		1,050.00
Hazzard Mitigation Grant (FEMA)	1,225,550.00				(24,450.00)		1,250,000.00	
<u>Federal Health & Human Services</u>								
RSVP								
RSVP (04/01/15-03/31/16)	5,683.54				(1,568.81)	7,252.35		
RSVP (04/01/16-03/31/17)		44,037.00	3,500.00			35,324.19	2,078.40	10,134.41
RSVP Local Share	6,685.04						\$ 6,685.04	
RSVP Local Share (4/1/15-3/31/16)	21,656.28				(390.54)	18,227.76	3,819.06	
RSVP Local Share (4/1/16-3/31/17)		38,164.00				17,143.90	236.00	20,784.10
<u>Federal Homeland Security</u>								
Homeland Security Grant								
Homeland Security Grant	3,022.50				(5,010.00)	8,031.91	0.59	
Homeland Security Grant	100,000.00					99,999.90		0.10
Homeland Security Grant			153,765.54				70,968.20	82,797.34
<u>Federal Housing & Urban Development</u>								
CDBG, ADA Improvements	17,895.22				(34,400.19)	52,295.41		
Emergency Housing Repairs	6,060.63					(41,020.00)		47,080.63
Small Cities CDBG, '12 Irene Storm	105,781.75				(28,303.00)	109,173.00		24,911.75
<u>Federal Interior</u>								
Nat'l Parks, American Battlefields	6,789.00						6,789.00	
<u>Federal Justice</u>								
Bullet-Proof Vest Partnership								
Bullet-Proof Vest Partnership	2,588.18				(479.88)	3,068.06		
Criminal Alien Assistance Program	11,868.39					11,868.39		
Criminal Alien Assistance Program	103,135.00					103,135.00		
Criminal Alien Assistance Program	110,010.00					110,010.00		
Criminal Alien Assistance Program	100,419.00						100,419.00	
Criminal Alien Assistance Program		53,968.00					53,968.00	
Criminal Alien Assistance Program	98,566.00					10,155.09	88,410.91	
Criminal Alien Assistance Program			90,724.00				90,724.00	
Gang, Gun & Narcotics Taskforce	159,623.50				(802.48)	160,424.61	1.37	
Gang, Gun & Narcotics Taskforce			195,480.00			30,900.50	1,013.16	163,566.34

(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, 2016

Description	Dec. 31, 2015 Balance	Budget Appropriations		Transfers	Paid or Charged			Dec. 31, 2016 Balance
		Original Budget	Amended by NJS A 40A:4-87		2015 Encumbered	Cash	2016 Encumbered	
<u>Federal Justice (Cont'd)</u>								
JAG (Vineland)	\$ 1,171.79				\$ (1,486.21)	\$ 2,658.00		
JAG (Vineland)			\$ 7,011.00			7,011.00		
LLEBG, Megan's Law		\$ 11,456.00				11,456.00		
Resident Substance Abuse Treatment	76,159.00					76,159.00		
SART/SANE Program	63,211.66	9,609.00			(14,738.72)	77,950.38	\$ 9,609.00	
Victims of Crime Act (VOCA)					(5.00)		5.00	
Victims of Crime Act (VOCA)	195,325.07					195,325.07		
Victims of Crime Act (VOCA) - Supplemental			400,000.00					\$ 400,000.00
Victims of Crime Act (VOCA)			263,283.00			57,426.88		205,856.12
Violence Against Women Act VAWA		30,860.00				30,860.00		
<u>Federal Transportation</u>								
Federal Hwy Admin, 2013	113,182.25				(411,172.51)	147,695.77	\$ 600.00	376,058.99
Federal Hwy Admin, Buckshutem Road	101,812.05						101,812.05	
Federal Hwy Admin, Center Rumble Strip	1,760,646.00					1,242,687.56	311,039.48	206,918.96
Federal Hwy Admin, Centerton Road	59.99						59.99	
Federal Hwy Admin, CR 555 & 610	391,315.87			\$ (391,315.87)				
Federal Hwy Admin, 2014			56,135.00			9,954.57		46,180.43
Federal Hwy Admin, CR 607	65,071.00				(11,619.30)	11,314.38		65,375.92
Federal Hwy Admin, CR630/CR655	566,171.80			(566,171.80)				
Federal Hwy Admin, Main Road	0.01							0.01
Federal Hwy Admin, Mill & Overlay	439,936.69					97.02	439,839.67	
Federal Hwy Admin, Fortescue Road		490,444.00	174,424.00			458,416.10	171,643.18	34,808.72
Federal Hwy Admin, NJ Avenue		484,275.00				461,647.92		22,627.08
Federal Transit, Sec 5311 Admin	473,875.00				(7,200.00)	421,682.37	25,946.70	33,445.93
Federal Transit, Sec 5307 Admin	23,417.87					23,417.87		
Federal Transit, Sec 5307 Admin	152,540.68				(24,831.84)	71,747.83		105,624.69
Federal Transit, Sec 5307 Admin		1,451,249.00				1,317,417.22	6,225.60	127,606.18
Subregional Transport Planning			90,500.00			8,290.05	39,990.03	42,219.92
Subregional Transport Planning	90,500.00					90,410.00		90.00
Job Access & Reverse Commute	16,601.50			(16,601.50)				
Hwy Safety, Click it or Ticket			5,000.00			4,350.87		649.13
Hwy Safety, Click it or Ticket	4,000.00					3,941.14		58.86

(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, 2016

Description	Dec. 31, 2015 Balance	Budget Appropriations			Paid or Charged			Dec. 31, 2016 Balance
		Original Budget	Amended by NJSA 40A:4-87	Transfers	2015 Encumbered	Cash	2016 Encumbered	
Federal Health & Human Services								
(Title IIIB) - Administration	\$ 1,134.56				\$ (9.36)	\$ 1,143.92		\$ 3,456.44
(Title IIIB) - Administration		\$ 57,335.00				\$ 53,510.21	\$ 368.35	
(Title IIIB) - Old Americans Act	1,129.00				(12,104.00)		\$ 13,233.00	
(Title IIIB) - Old Americans Act	(0.00)			\$ (2,988.00)	(10,017.76)	7,029.76		
(Title IIIB) - Old Americans Act		75,602.00		29,000.00		92,657.00	11,945.00	
(Title IIIB) - Outreach	89,134.67							89,134.67
(Title IIIB) - Outreach	231,195.59			(83,925.00)	(2,256.79)	73,338.50		76,188.88
(Title IIIB) - Outreach		349,980.00	\$ 597.00	37,913.00		216,835.29	1,101.85	170,552.86
(Title IIIC) - Lenne Lenape					(3,375.00)	3,375.00		
(Title IIIC) - Lenne Lenape		10,000.00				6,093.00	3,907.00	
(Title IIIC) - Meals on Wheels	7,934.85							7,934.85
(Title IIIC) - Meals on Wheels	112,237.99				(2,720.01)	97,581.91		17,376.09
(Title IIIC) - Meals on Wheels		494,840.00	3,103.00	20,000.00		382,450.62	14,860.73	120,631.65
(Title IIIC) - Nutrition Program	48,528.90							48,528.90
(Title IIIC) - Nutrition Program	98,996.12				(1,453.35)	35,587.78		64,861.69
(Title IIIC) - Nutrition Program		413,870.00	(147.00)			338,074.64	13,737.30	61,911.06
(Title IIID) - Home/Hospice Care	44.00							44.00
(Title IIID) - Home/Hospice Care					(1,177.00)	1,177.00		
(Title IIID) - Home/Hospice Care		15,911.00	23.00			7,714.00	8,220.00	
(Title IIIE) - Home/Hospice Care				(24,917.00)	(35,523.00)	10,606.00		
(Title IIIE) - Home/Hospice Care		85,664.00	2,316.00	24,917.00		82,151.00	30,746.00	
Medicaid Outreach	1,204.93					1,204.93		
Medicaid Outreach		9,151.00				8,011.94		1,139.06
SSBG					(224.00)			224.00
SSBG					(47,253.00)	13,372.00		33,881.00
SSBG		239,096.00		6,662.00		200,634.00	45,124.00	
SSBG, Outreach	1,022.14					1,022.14		
SSBG, Outreach		10,175.00				9,613.02		561.98
SSBG, Outreach/Operating		30,531.00				22,506.92		8,024.08
SSBG, Sandy Relief Funds					(16,007.00)			16,007.00
SSBG, Sr Transportation Admin	10,740.17					10,740.17		
SSBG, Sr Transportation Admin		38,461.00				36,502.41		1,958.59
SSBG, Sr Transportation Ops	1.00							1.00
SSBG, Sr Transportation Ops	41,084.32				(2,685.57)	4,661.65		39,108.24
SSBG, Sr Transportation Ops		247,319.00		(6,662.00)		221,639.33	3,616.99	15,400.68
Senior Health Insurance Program	9,267.45				(288.01)	9,555.46		
Senior Health Insurance Program			24,000.00			14,329.81	36.94	9,633.25

(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, 2016

Description	Dec. 31, 2015 Balance	Budget Appropriations		Transfers	Paid or Charged			Dec. 31, 2016 Balance	
		Original Budget	Amended by NJSA 40A:4-87		2015 Encumbered	Cash	2016 Encumbered		Canceled
<u>Federal Labor</u>									
TANF (7/1/13-6/30/14)	\$ 3,524.00					\$ 205.80		\$ 1,356.20	
TANF (7/1/14-6/30/15)					\$ (410,863.94)	1,319,041.02		129,506.15	
TANF (7/1/15-6/30/16)	1,037,683.23					879,382.16	\$ 1,354,642.55	262,802.29	
TANF (7/1/16-6/30/17)			\$ 2,496,827.00						
WIA, Adult	35,256.47					35,256.47			
WIA, Adult	569,933.75					415,591.76		154,341.99	
WIA, Adult			1,757,040.00			495,948.44		1,261,091.56	
WIA, Dislocated Worker	73,669.66					73,669.66			
WIA, Dislocated Worker	447,351.98					409,634.11		37,717.87	
WIA, Dislocated Worker			1,338,834.00			268,519.39		1,070,314.61	
WIA, Youth	219,541.08					219,541.08			
WIA, Youth	616,273.12					288,302.59		327,970.53	
WIA, Youth			1,596,754.00			167,773.81		1,428,980.19	
Special American Job Centers			500,000.00					500,000.00	
Atlantic City Re-Employment	66,120.42		31,500.00			81,131.82		16,488.60	
Total Federal Grants.....	10,508,624.85	\$ 4,746,997.00	9,192,769.54	\$ (974,089.17)	(1,133,626.27)	12,166,607.76	3,710,211.68	1,089,004.78	7,642,104.27
<u>NJ Environmental Protection</u>									
Clean Communities			213,520.50			213,520.50			
Gandy's Beach Study					(25,000.00)	8,703.14	16,296.86		
Recreation Opportunities	1,226.59							1,226.59	
Mosquito Identification & Control			29,000.00			24,642.04	3,551.67	806.29	
<u>NJ State</u>									
Council Humanities, Dallas Landing	7,203.00				(2,868.75)	2,868.75		7,203.00	
Council on the Arts, Arts Development Workshop		5,000.00				5,000.00			
Council on the Arts, Local Arts					(2,559.15)		2,559.15		
Council on the Arts, Local Arts					(2,942.75)	2,942.75			
Council on the Arts, Local Arts					(35,316.00)	35,316.00			
Council on the Arts, Local Arts		116,165.00				87,331.59	26,538.50	2,294.91	
Council on the Arts, Wheaton Arts Caribbean			2,125.00			2,125.00			
Help America Vote Act			2,444.00			2,444.00			
Historical Commission		10,290.00				10,290.00			
South Shore Destination Marketing	1,791.63				(6,660.00)	8,070.98	380.65		
South Shore Destination Marketing			20,000.00			16,596.00	1,750.00	1,654.00	
<u>NJ Governor's Council on Alcohol/Drug Abuse</u>									
Drug & Alcohol Alliance					(2,667.32)			2,667.32	
Drug & Alcohol Alliance	37,971.09				(155,430.52)	193,367.41		34.20	
Drug & Alcohol Alliance			247,619.00			38,030.97	170,732.06	38,855.97	

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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, 2016

Description	Dec. 31, 2015 Balance	Budget Appropriations		Transfers	Paid or Charged			Canceled	Dec. 31, 2016 Balance
		Original Budget	Amended by NJSA 40A:4-87		2015 Encumbered	Cash	2016 Encumbered		
<u>NJ Law & Public Safety</u>									
Body Armor Replacement, Jail					\$ (14,773.45)	\$ 14,773.45			
Body Armor Replacement, Jail					(15,386.18)	15,386.18			
Body Armor Replacement, Jail					(21,620.54)	21,620.54			
Body Armor Replacement, Jail					(16,105.00)	16,105.00			
Body Armor Replacement, Jail	\$ 16,075.92					16,075.92			
Body Armor Replacement, Jail			\$ 15,737.74						\$ 15,737.74
Body Armor Replacement, Prosecutor					(1,949.77)	1,949.77			
Body Armor Replacement, Prosecutor					(3,958.41)	3,958.41			
Body Armor Replacement, Prosecutor	3,951.96						\$ 3,951.96		
Body Armor Replacement, Prosecutor			3,707.94				3,707.94		
Body Armor Replacement, Sheriff	2,883.03						2,883.03		
Body Armor Replacement, Sheriff	6,893.25						249.87	\$ 6,643.38	
Body Armor Replacement, Sheriff	5,392.38								5,392.38
Body Armor Replacement, Sheriff	5,635.84								5,635.84
Body Armor Replacement, Sheriff			4,830.72						4,830.72
Body Worn Camera Assistance		\$ 56,450.00				56,450.00			
CED Assistance Program, Tasers	12,497.10							12,497.10	
Juvenile Detention Alternatives					(47,661.46)	47,441.73		219.73	
Juvenile Detention Alternatives		123,633.00				99,047.82	18,268.50		6,316.68
Radiologic Emergency Response Plan	17,512.80							17,512.80	
Radiologic Emergency Response Plan	30,559.52								30,559.52
Radiologic Emergency Response Plan	50,032.83				(64,520.04)	102,103.67			12,449.20
Radiologic Emergency Response Plan			128,278.50			2,484.72	3,751.96		122,041.82
State/Community Partnership	285.87							285.87	
State/Community Partnership	12,949.15				(35,266.99)	48,216.14			
State/Community Partnership		432,107.00				336,515.72	88,151.28		7,440.00
<u>NJ Department of Transportation</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	76,781.26					(146,272.11)			223,053.37
Capital Transportation Program, 11	100,000.00							100,000.00	
Capital Transportation Program, 11			230,000.00				223,053.37	6,946.63	
Capital Transportation Program, 12					(242,361.39)	242,361.39			
Capital Transportation Program, 13					(676,934.52)	290,576.11			386,358.41
Capital Transportation Program, 14	917,052.55				(2,602,360.87)	2,006,213.77	1,491,619.80		21,579.85
Capital Transportation Program, 15	3,846,900.00					167,219.14	3,215,601.06		464,079.80
Capital Transportation Program, 16			2,250,000.00				1,797,000.00		453,000.00
Local Bridge, Future Needs 2013	71,376.10				(176,142.16)	176,142.16			71,376.10
Hwy Admin, CR 555 & 610				\$ 391,315.87	(1,131,493.65)	1,114,128.58	100,743.02		307,937.92
Hwy Admin, CR630/CR655				566,171.80	(1,633,828.20)	1,002,486.61	631,341.59		566,171.80

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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, 2016

Description	Dec. 31, 2015 Balance	Budget Appropriations			Paid or Charged			Canceled	Dec. 31, 2016 Balance
		Original Budget	Amended by NJSA 40A:4-87	Transfers	2015 Encumbered	Cash	2016 Encumbered		
<u>NJ Transit</u>									
Casino Sr Cits/Vets Transport	\$ 133,302.58			\$ (133,302.58)					
Casino Sr Cits/Vets Transport, Adm	564.53			(564.53)					
Casino Sr Cits/Vets Transport, Cap	75,000.00			(75,000.00)					
Casino Sr Cits/Vets Transport				208,867.11		\$ 5,804.87	\$ 203,062.24		
Casino Sr Citizens & Vets Transport	233,462.05				\$ (7,994.10)	77,422.93			\$ 164,033.22
Casino Sr Citizens & Vets Transport		\$ 351,472.00				177,841.18	10,835.60		162,795.22
Sr/Disabled Transportation, Capital	4,000.00								4,000.00
Sr/Disabled Transportation, Casino	1,947.54					641.33			1,306.21
Veterans Transportation	7,500.00					7,500.00			
Veterans Transportation			\$ 15,000.00			3,750.00			11,250.00
Job Access & Reverse Commute				16,601.50				\$ 16,601.50	
Job Access & Reverse Commute		260,000.00	200,000.00			418,279.00			41,721.00
<u>NJ Human Services</u>									
SSBG - Personal Assistance	3,766.85					3,766.85			
SSBG - Personal Assistance		35,501.00				33,609.64			1,891.36
SSBG Title XX - Enrichment Center	11,606.07				(1,137.89)	12,743.96			
SSBG Title XX - Enrichment Center		81,491.00				62,101.59	154.80		19,234.61
SSBG, Enrichment Center Blind		22,035.00				22,035.00			
SSBG, Social Services Homeless					(32,540.00)	32,540.00			
SSBG, Social Services Homeless					(30.00)			30.00	
SSBG, Social Services Homeless	10,450.40	180,000.00			(187,135.95)	377,585.35		1.00	
SSBG, Social Services Homeless			474,216.00			242,222.61	220,663.03		11,330.36
SSBG Title XX - HSAC/CIACC	3,558.00					3,558.00			
SSBG, Drug & Alcohol Abuse	2,466.39				(460.31)	2,926.70			
SSBG, Drug & Alcohol Abuse		88,555.00				85,630.13	109.53		2,815.34
SSBG, HSAC/CIACC, CFT	9,862.08				(800.00)	10,662.08			
SSBG, HSAC/CIACC, CFT		102,784.00				97,969.08	2,558.55		2,256.37
<u>NJ Health & Senior Services</u>									
Comprehensive Alcohol	26,376.13				(37,209.94)	63,586.07			
Comprehensive Alcohol		817,560.00				718,439.99	12,853.51		86,266.50
Children & Family Prevention Planning	457.06							457.06	
Children & Family Prevention Planning					(181,925.68)	181,884.03		41.65	
Children & Family Prevention Planning			300,000.00			98,444.96	201,555.04		
Adult Protective Services	2,568.29				(41,478.00)	44,046.29			
Adult Protective Services		120,356.00				88,233.00	32,123.00		
Care Coordination, Admin	2,490.64					2,490.64			
Care Coordination, Admin		23,810.00				21,393.85			2,416.15

(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, 2016

Description	Dec. 31, 2015 Balance	Budget Appropriations			Paid or Charged				Dec. 31, 2016 Balance
		Original Budget	Amended by NJSA 40A:4-87	Transfers	2015 Encumbered	Cash	2016 Encumbered	Canceled	
<u>NJ Health & Senior Services (Cont'd)</u>									
Care Coordination, Operating	\$ 277,102.12					\$ 276,985.12		\$ 117.00	
Care Coordination, Operating	43,893.06					3,350.13		40,542.93	
Care Coordination, Operating		\$ 79,284.00				35,303.86			\$ 43,980.14
Home Delivered Meal Supplement					\$ (115.00)	115.00			
Home Delivered Meal Supplement		1,391.00				1,276.00	\$ 115.00		
Program Income	1,127.00							1,127.00	
Safe Housing & Transportation					(5,402.00)			5,402.00	
Safe Housing & Transportation					(1,070.00)	417.00		653.00	
Safe Housing & Transportation		21,085.00				20,966.68			118.32
Weekend Home Delivered Meals	3,484.53							3,484.53	
Weekend Home Delivered Meals	3,517.92				(754.22)	4,272.14			
Weekend Home Delivered Meals		25,165.00				23,342.40	1,822.60		
<u>NJ Labor</u>									
Gateway Community Action Partnership	905.97							905.97	
Gateway Community Action Partnership	73,471.99		\$ 70.65			73,542.64			
Gateway Community Action Partnership			111,490.05			40,681.37			70,808.68
General Assistance SNAP	8,962.00							8,962.00	
General Assistance SNAP	648,290.93					634,170.57			14,120.36
General Assistance SNAP			1,426,508.00			398,157.29			1,028,350.71
Local CMAQ Initiative	188,942.87					64,249.21			124,693.66
Smart Steps	4,013.00					1,605.00		2,408.00	
Smart Steps			4,815.00						4,815.00
Special Transportation Initiative	21,196.69					21,196.69			
Special Transportation Initiative			25,826.00			8,230.82			17,595.18
Ticket to Work	1,245.37								1,245.37
Workforce Development Partner	157,096.16					154,551.16			2,545.00
Workforce Learning Link	35,792.03					35,792.03			
Workforce Learning Link			132,000.00			34,468.29			97,531.71
Total State Grants.....	7,313,210.47	2,954,134.00	5,837,189.10	\$ 974,089.17	(7,415,860.21)	11,275,522.91	8,264,931.80	235,970.26	4,718,057.98
<u>Other Sources</u>									
CCIA Shared Service Agreement	21,666.66					21,666.66			-
United Way of Philly & SNJ	15,098.75					13,845.46			1,253.29
Total Other Grants.....	36,765.41	-	-	-	-	35,512.12	-	-	1,253.29
Total - All Grants.....	\$ 17,858,600.73	\$ 7,701,131.00	\$ 15,029,958.64	\$ -	\$ (8,549,486.48)	\$ 23,477,642.79	\$ 11,975,143.48	\$ 1,324,975.04	\$ 12,361,415.54

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Grant Awards - Division of Social Services
 For the Year Ended December 31, 2016

	Balance Jan. 1, 2016	Budget	Matching Funds	Grant Receipts	Electronic Benefit Transfer (Memo)	Expended	Balance Dec. 31, 2016
<u>Social Services Grant Program Reserves</u>							
Temporary Assistance for Needy Families.....	\$ 853,581.62	\$ 5,511,168.00	\$ 207,848.00	\$ 280,000.00	\$ 3,329,984.58	\$ 118,120.65	\$ 1,223,308.97
Supplemental Security Income.....	164,247.82	1,678,285.00	559,428.00	527,171.00		975,628.63	275,218.19
General Assistance.....	(12,452.96)			888,700.35		706,911.49	169,335.90
Child Support Program Disregard.....	9,194.60			203,047.97		203,042.97	9,199.60
Total Social Services Programs.....	\$ 1,014,571.08	\$ 7,189,453.00	\$ 767,276.00	\$ 1,898,919.32	\$ 3,329,984.58	\$ 2,003,703.74	\$ 1,677,062.66
<u>Due to State of New Jersey</u>							
Temporary Assistance for Needy Families.....	\$ 15,715.47			\$ 184,354.02		\$ 188,553.35	\$ 11,516.14
Child Support Program Disregard.....	15,284.16			178,918.41		182,086.31	12,116.26
Total Due New Jersey.....	\$ 30,999.63	\$ -	\$ -	\$ 363,272.43	\$ -	\$ 370,639.66	\$ 23,632.40
Total.....	\$ 1,045,570.71	\$ 7,189,453.00	\$ 767,276.00	\$ 2,262,191.75	\$ 3,329,984.58	\$ 2,374,343.40	\$ 1,700,695.06

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Reserve for Clearing Fund - Division of Social Services
For the Year Ended December 31, 2016

Balance January 1, 2016.....	\$	120,923.40
Increased by Receipts:		
Pending Claims.....	\$	40,591.20
Refunds Due to Fraud.....		1,282.70
Other Refunds of Overpayments.....		86,892.77
Food Stamp Recoupment for Overissuances.....		86,102.66
Medical Assistance.....		19,076.78
Other Collections.....		<u>95,104.81</u>
		<u>329,050.92</u>
		449,974.32
Decreased by Disbursements:		
Cash to Clients.....		42,879.08
State Treasurer - Food Stamp Repayments.....		54,538.30
State Treasurer - Medical Assistance.....		11,987.96
Reserved.....		4,572.39
Reimbursement to Assistance Fund (AFDC/TANF and Adult Programs)...		2,179.37
Other.....		<u>71,256.99</u>
		<u>187,414.09</u>
Balance December 31, 2016.....	\$	<u><u>262,560.23</u></u>

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Reserve for Child Support and Paternity Fund - Division of Social Services
For the Year Ended December 31, 2016

Balance January 1, 2016.....	\$	154,694.01
Increased by Receipts:		
Regular Collections.....	\$	1,822,084.60
Interest / Dividends.....		314.23
Other Receipts.....		21,588.56
Blood Tests.....		8,108.21
		1,852,095.60
		2,006,789.61
Decreased by Disbursements:		
Refunds to Assistance Fund.....		834,504.87
Adjustments (Federal Share to Administration Fund).....		834,504.90
Disregard Payments to Assistance Fund.....		185,846.59
Blood Tests.....		8,108.21
Interest / Dividends.....		314.23
		1,863,278.80
Balance December 31, 2016.....	\$	143,510.81

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of REACH Account - Division of Social Services
 For the Year Ended December 31, 2016

Balance January 1, 2016.....	\$	(7,929.00)
Increased by Receipts:		
Assistance Reimbursement.....		96,071.31
		88,142.31
Decreased by Disbursements:		
TRE Expenditures.....		94,090.31
Balance December 31, 2016.....	\$	(5,948.00)

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, 2016 and 2015

	<u>Dec. 31, 2016</u>	<u>Dec. 31, 2015</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 319,349.40	\$ 147,805.95
Passport Account:		
Cash	-	14,912.80
	\$ 319,349.40	\$ 162,718.75
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 135,306.36	\$ 17,532.08
Due to State of New Jersey	101,801.35	54,855.35
Reserve for Attorneys' Deposits	82,241.69	75,418.52
	319,349.40	147,805.95
Passport Account:		
Due to County Treasurer	-	14,912.80
	\$ 319,349.40	\$ 162,718.75

See Exhibit SL for Cash Reconciliation at December 31, 2016.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2016

<hr/>		
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>	
		\$ 32,444.88
Increased by:		
Collections:		
County Clerk Fees	\$ 734,011.32	
Realty Transfer Fees	274,016.50	
Clerk - Modernization Trust Fund	48,634.00	
Clerk - Homeless Trust Fund	39,942.00	
Passport Processing Fees	<u>49,940.20</u>	
		1,146,544.02
County Board of Health Priority Fund	68,050.00	
Public Health Priority Funding	58,464.00	
Copier Fee Revenue	15,637.92	
Interest Earned	<u>1,316.51</u>	
		<u>1,290,012.45</u>
		1,322,457.33
Decreased by:		
Payments to County Treasurer:		
County Clerk Fees	653,418.17	
Realty Transfer Fees	261,035.50	
Clerk - Modernization Trust Fund	44,050.00	
Clerk - Homeless Trust Fund	34,756.00	
Passport Processing Fees	<u>60,708.00</u>	
		1,053,967.67
County Board of Health Priority Fund	68,050.00	
Public Health Priority Funding	49,367.50	
Copier Fee Revenue	14,377.97	
Interest	<u>1,387.83</u>	
		<u>1,187,150.97</u>
Balance Dec. 31, 2016		<u><u>\$ 135,306.36</u></u>

(Continued)

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
County Clerk
Statement of Due To County Treasurer
For the Year Ended December 31, 2016

Analysis of Balance Dec. 31, 2016

County Clerk Fees	\$ 90,687.00	
Realty Transfer Fees	20,292.00	
Public Health Priority Funding	9,096.50	
Copier Revenue	1,287.00	
Passport Processing Fees	4,145.00	
Modernization Trust Fund	4,584.00	
Homeless Trust Fund	5,186.00	
Interest	<u>28.86</u>	
		<u>\$ 135,306.36</u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2016 and 2015

	<u>Dec. 31, 2016</u>	<u>Dec. 31, 2015</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 11,427.07	\$ 16,346.00
Senior Free Wills Account:		
Cash	6,439.19	
Custodian Account:		
Cash and Cash Equivalents	8,406,330.87	7,989,007.52
	<u>\$ 8,424,197.13</u>	<u>\$ 8,005,353.52</u>
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 4,078.75	\$ 2,726.29
Accounts Payable - Due to State of NJ	42.42	39.30
Attorneys' Deposits	7,305.90	7,175.67
	<u>11,427.07</u>	<u>9,941.26</u>
Senior Free Wills Account:		
Reserve for Senior Free Wills	6,439.19	6,404.74
Custodian Account:		
Reserve for Custodian Funds	8,406,330.87	7,989,007.52
	<u>\$ 8,424,197.13</u>	<u>\$ 8,005,353.52</u>

See Exhibit SL for Cash Reconciliation at December 31, 2016.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate Custodian Account
 Statement of Cash and Cash Equivalents
 For the Year Ended December 31, 2016

Balance Dec. 31, 2015		\$ 7,989,007.52
Increased by Receipts:		
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order	\$ 8,455,908.71	
Maturity of Certificate of Deposits	60,000.00	
Interest on Certificate of Deposits and Intermingled Minor Account	133,791.97	
		8,649,700.68
		16,638,708.20
Decreased by Disbursements:		
Payments Made Pursuant to Order by the County Court, Probate Division	8,232,356.31	
Interest, Penalties and Service Charges	21.02	
		8,232,377.33
Balance Dec. 31, 2016		\$ 8,406,330.87

Schedule of Cash and Cash Equivalents Dec. 31, 2016

Colonial Bank, FSB		
Guardianship -- Intermingled Minor Account		\$ 7,538,759.48
First National Bank of Elmer		
Certificate of Deposit No.:		
xxxx42		68,251.61
xxxx14		21,046.87
Century Federal Savings		
Certificates of Deposit Nos.:		
xxx97		82,226.05
xxx51		172,424.13
xxx58		110,315.12
xxx88		74,874.98
xxx49		59,061.53
xxx79		24,638.62
xxx33		27,108.07
xxx07		40,542.92
xxx57		101,597.65
xxx12		25,258.01
xxx78		60,225.83
		\$ 8,406,330.87
		\$ 8,406,330.87

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2016

<hr/>		
Balance Dec. 31, 2015		
Surrogate Fees	\$ 2,722.54	
Interest	<u>3.75</u>	
		\$ 2,726.29
Increased by:		
Collections:		
Fees	165,419.05	
Surrogate - Modernization Trust Fund	9,256.00	
Interest Earned	<u>39.46</u>	
		<u>174,714.51</u>
		177,440.80
Decreased by:		
Payments to County Treasurer:		
Fees	164,066.57	
Surrogate - Modernization Trust Fund	9,256.00	
Interest Earned	<u>39.48</u>	
		<u>173,362.05</u>
Balance Dec. 31, 2016		<u><u>\$ 4,078.75</u></u>

Analysis of Balance Dec. 31, 2016

Surrogate Fees	\$ 4,075.02	
Interest	<u>3.73</u>	
		<u><u>\$ 4,078.75</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2016 and 2015

	<u>Dec. 31, 2016</u>	<u>Dec. 31, 2015</u>
<u>ASSETS</u>		
Cash	\$ 668,732.69	\$ 277,191.08
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 366.23	\$ 175.82
Reserve for Attorneys' Deposits	3,317.02	3,156.92
Garnish Payments	7,006.08	6,141.90
Reserve for Sales and Executions	658,043.36	267,716.44
	<u>\$ 668,732.69</u>	<u>\$ 277,191.08</u>

See Exhibit SL for Cash Reconciliation at December 31, 2016.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Sheriff's Office
Statement of Due To County Treasurer
For the Year Ended December 31, 2016

Balance Dec. 31, 2015		\$	175.82
Increased by:			
Collections:			
Fees	\$	221,966.57	
Sheriff - Modernization Trust Fund		13,036.00	
Interest Earned		3,086.87	
			238,089.44
			238,265.26
Decreased by:			
Payments to County Treasurer:			
Fees		221,966.57	
Sheriff - Modernization Trust Fund		13,036.00	
Interest		2,896.46	
			237,899.03
Balance Dec. 31, 2016		\$	366.23

Analysis of Balance Dec. 31, 2016

Interest - Revenue		\$	365.08
Interest - Subpoena			1.15
		\$	366.23

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS

Adjuster

Statements of Assets and Reserves -- Regulatory Basis
As of December 31, 2016 and 2015

	<u>Dec. 31, 2016</u>	<u>Dec. 31, 2015</u>
<u>ASSETS</u>		
Accounts Receivable:		
Hospital Patients	\$ 350.74	\$ 450.74
State Institution Patients	7,784.34	7,784.34
	\$ 8,135.08	\$ 8,235.08
	\$ 8,135.08	\$ 8,235.08
<u>RESERVES</u>		
Reserve for Accounts Receivable	\$ 8,135.08	\$ 8,235.08
	\$ 8,135.08	\$ 8,235.08

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Adjuster
Statement of Due To County Treasurer
For the Year Ended December 31, 2016

Accrued in 2016:

Collections:

Board of Patients in State Institutions	\$ 33,413.84
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Decreased by:

Payments to County Treasurer:

Board of Patients in State Institutions	<u>\$ 33,413.84</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, 2016 and 2015

	<u>Dec. 31, 2016</u>	<u>Dec. 31, 2015</u>
<u>ASSETS</u>		
Cash	\$ 6,177.95	\$ 8,131.86
<u>RESERVES</u>		
Reserve for Prosecutor's Confidential Fund	\$ 6,177.95	\$ 8,131.86

See Exhibit SL for Cash Reconciliation at December 31, 2016.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Jail
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2016 and 2015

<u>ASSETS</u>	<u>Dec. 31, 2016</u>	<u>Dec. 31, 2015</u>
Electronic Monitoring Program Account:		
Cash	\$ 5,475.24	\$ 5,211.32
Bail Account:		
Cash	-	40.01
Child Support Account:		
Cash	-	-
Inmate Pay Account:		
Cash	-	1.39
	<u>\$ 5,475.24</u>	<u>\$ 5,252.72</u>
 <u>RESERVES</u> 		
Electronic Monitoring Program Account:		
Reserve for Electronic Monitoring Program Account	\$ 5,475.24	\$ 5,211.32
Bail Account:		
Reserve for Department of Corrections Bail Account	-	40.01
Child Support Account:		
Reserve for Child Support Account	-	-
Inmate Pay Account:		
Reserve for Inmate Pay Account	-	1.39
	<u>\$ 5,475.24</u>	<u>\$ 5,252.72</u>
Total Reserves	<u>\$ 5,475.24</u>	<u>\$ 5,252.72</u>

See Exhibit SL for Cash Reconciliation at December 31, 2016.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Statement of Cash Reconciliation
As of December 31, 2016

	<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)	\$ 318,444.40	\$ 6,845.00	\$ 5,940.00	\$	319,349.40	
Passport Account	(A)	-				-	
						<u>\$ 319,349.40</u>	(SE)
Surrogate:							
Revenue Account	(A)	11,257.07	170.00		\$	11,427.07	
Senior Free Wills	(A)	6,464.19		25.00		6,439.19	
Disbursement	(C)	43,570.35		43,570.35		-	
						<u>\$ 17,866.26</u>	(SF)
Sheriff:							
Revenue Account	(B)	787,476.95		118,745.41	\$	668,731.54	
Extradition Account	(B)	-				-	
Subpoena Account	(B)	1.15				1.15	
						<u>\$ 668,732.69</u>	(SG)
Prosecutor's Office:							
Confidential Fund	(A)	6,177.95				<u>\$ 6,177.95</u>	(SI)
Jail:							
Dept. of Corrections Bail Account	(A)	1,984.61		1,984.61	\$	-	
Child Support Account	(A)	0.32		0.32		-	
Electronic Monitoring Program Account	(A)	5,475.24				5,475.24	
County Inmate Pay Account	(A)	1,175.00	35.00	1,210.00		-	
						<u>\$ 5,475.24</u>	(SK)

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

COUNTY OF CUMBERLAND

PART II

SINGLE AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2016**

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

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Cumberland's, in the State of New Jersey, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Grant Compliance Supplement* that could have a direct and material effect on each of the County of Cumberland's major federal and state programs for the year ended December 31, 2016. The County's major federal and state programs are identified in the *Summary of Auditor's Results* section of the accompanying *Schedule of Findings and Questioned Costs*.

Management's Responsibility

Management is responsible for compliance with the 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.

Basis for Qualified Opinion on Clean Communities Program

As described in the accompanying *Schedule of Findings and Questioned Costs*, the County of Cumberland did not comply with requirements regarding the Clean Communities Program, State Grant Number 765-042-4900-005, as described in finding number 2016-005 for Subrecipient Monitoring. Compliance with such requirements is necessary, in our opinion, for the County of Cumberland to comply with the requirements applicable to that program.

Qualified Opinion on Clean Communities Program

In our opinion, except for the noncompliance described in the “*Basis for Qualified Opinion*” paragraph, the County of Cumberland, in the State of New Jersey, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Clean Communities Program for the year ended December 31, 2016.

Unmodified Opinion on Each of the Other Major Federal and State Programs

In our opinion, the County of Cumberland, in the State of New Jersey, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs identified in the *Summary of Auditor’s Results* section of the accompanying *Schedule of Findings and Questioned Costs* for the year ended December 31, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and/or State of New Jersey Circular 15-08-OMB and which are described in the accompanying *Schedule of Findings and Questioned Costs* as items 2016-003 and 2016-004. Our opinion on each major federal and state program is not modified with respect to these matters.

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

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.

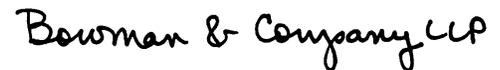
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Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified deficiencies in internal control over compliance, as described in the accompanying *Schedule of Findings and Questioned Costs* as items 2016-003, 2016-004 and 2016-005, that we consider to be significant deficiencies.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and State of New Jersey Circular 15-08-OMB. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
September 18, 2017

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

State Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2015
						From	To	
Direct Federal Funding								
US Department of Health & Human Services								
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A4-787-495	\$ 46,537.00	\$ 34,607.00	4/1/2014	3/31/2015	\$ 6,685.04
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A5-787-495	47,037.00	34,607.00	7/1/2015	6/30/2016	27,339.82
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A6-787-495	47,537.00	38,164.00	7/1/2016	6/30/2017	
Program Total								<u>34,024.86</u>
US Department of Justice								
State Criminal Alien Assistance Program	16.606	N/A	G0-759-371	96,096.00		1/1/2010	12/31/2010	11,868.39
State Criminal Alien Assistance Program	16.606	N/A	G1-759-371	103,135.00		1/1/2011	12/31/2011	103,135.00
State Criminal Alien Assistance Program	16.606	N/A	G2-759-371	110,010.00		1/1/2012	12/31/2012	110,010.00
State Criminal Alien Assistance Program	16.606	N/A	G3-759-371	100,419.00		1/1/2013	12/31/2013	100,419.00
State Criminal Alien Assistance Program	16.606	N/A	G4-759-371	53,968.00		1/1/2014	12/31/2014	
State Criminal Alien Assistance Program	16.606	N/A	G5-759-371	98,566.00		1/1/2015	12/31/2015	98,566.00
State Criminal Alien Assistance Program	16.606	N/A	G6-759-371	90,724.00		1/1/2016	12/31/2015	
Program Total								<u>423,998.39</u>
US Department of Interior								
American Battlefield Protection	15.926	N/A	G3-717-432	49,500.00		7/1/2013	6/30/2014	6,789.00
Program Total								<u>6,789.00</u>
US Department of Labor								
Reintegration of Ex-offenders (Special American Job Centers)	17.270	N/A	J6-798-568	500,000.00		7/1/2016	6/30/2018	
Program Total								<u>-</u>
Total Direct Federal Funding								<u>464,812.25</u>
Federal Grants Passed through State Agencies								
US Department of Homeland Security Passed through NJ Office on Homeland Security and Preparedness								
Homeland Security Grant Program	97.067	066-1005-100-006	G4-747-464	100,000.00		1/1/2014	12/31/2014	3,022.50
Homeland Security Grant Program	97.067	066-1005-100-006	G5-747-464	100,000.00		1/1/2015	12/31/2015	100,000.00
Homeland Security Grant Program	97.067	066-1005-100-006	G6-747-464	153,765.54		1/1/2016	12/31/2016	
Program Total								<u>103,022.50</u>
US Department of Homeland Security Passed through NJ Department of Law and Public Safety								
Emergency Management Performance Grants	97.042	066-1200-100-726	G6-747-369	55,000.00		1/1/2016	12/31/2016	
Emergency Management Performance Grants	97.042	066-1200-100-726	G5-747-369	80,000.00		1/1/2015	12/31/2015	80,000.00
Emergency Management Performance Grants	97.042	066-1200-100-726	G4-747-369	80,000.00		1/1/2014	12/31/2014	35,624.25
Emergency Management Performance Grants	97.042	066-1200-100-726	G3-747-369	80,000.00		1/1/2013	12/31/2013	302.83
Program Total								<u>115,927.08</u>
Emergency Food and Shelter National Board Program:								
Hazard Mitigation Grant	97.024	N/A	G5-747-350	1,250,000.00		6/2/2015	6/2/2018	1,225,550.00
US Department of Homeland Security Passed through the United Way								
Emergency Food and Shelter National Board Program:								
Emergency Shelter Program	97.024	N/A	A6-787-501	2,100.00		1/1/2016	12/31/2016	
Wing Wall Repairs, Downe Twp	97.024	N/A	R1-768-433	49,356.11		1/1/2007	12/31/2007	49,356.11
Program Total								<u>1,274,906.11</u>

Revenue Recognized			Paid or Charged				Memo Only			
Program or	Matching		2015	Cash	2016		Balance	2016	Passed Through	Accumulated
Award	Contribution	Adjustments	Encumbered	Expenditures	Encumbered	Canceled	Dec. 31, 2016	Cash Receipts	Subrecipients	Expenditures
			\$ (1,959.35)	\$ 25,480.11		\$ 6,685.04	\$ -			\$ 74,458.96
\$ 47,537.00	\$ 38,164.00			52,468.09	\$ 2,314.40	3,819.06	-	\$ 10,424.00		77,824.94
							30,918.51	36,065.00		54,782.49
47,537.00	38,164.00	\$ -	(1,959.35)	77,948.20	2,314.40	10,504.10	30,918.51	46,489.00	\$ -	207,066.39
				11,868.39			-			96,096.00
				103,135.00			-			103,135.00
				110,010.00			-			110,010.00
					100,419.00		-			100,419.00
53,968.00					53,968.00		-	53,968.00		53,968.00
				10,155.09	88,410.91		-			98,566.00
90,724.00				-	90,724.00		-	90,724.00		90,724.00
144,692.00	-	-	-	235,168.48	333,521.91	-	-	144,692.00	-	652,918.00
							-			
						6,789.00	-	42,711.00		42,711.00
						6,789.00	-	42,711.00	-	42,711.00
500,000.00							500,000.00			-
500,000.00	-	-	-	-	-	-	500,000.00	-	-	-
692,229.00	38,164.00	-	(1,959.35)	313,116.68	335,836.31	17,293.10	530,918.51	233,892.00	-	902,695.39
			(5,010.00)	8,031.91		0.59	-	8,021.91		99,999.41
153,765.54				99,999.90			0.10	74,881.70		99,999.90
					70,968.20		82,797.34			70,968.20
153,765.54	-	-	(5,010.00)	108,031.81	70,968.20	0.59	82,797.44	82,903.61	-	270,967.51
				190.00			54,810.00			190.00
55,000.00				30,460.90	7,593.31		41,945.79	80,000.00	15,000.00	38,054.21
			(15,344.00)	49,279.44	1,049.00		639.81			79,360.19
			(300.00)	602.83			-			80,000.00
55,000.00	-	-	(15,644.00)	80,533.17	8,642.31	-	97,395.60	80,000.00	15,000.00	197,604.40
			(24,450.00)		1,250,000.00		-			1,250,000.00
				1,050.00			1,050.00	2,100.00		1,050.00
2,100.00							49,356.11			-
2,100.00	-	-	(24,450.00)	1,050.00	1,250,000.00	-	50,406.11	2,100.00	-	1,251,050.00

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

State Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2015
						From	To	
US Department of Health and Human Services Passed through NJ Department of Health and Senior Services								
Aging Cluster, Special Programs for Aging								
Title III, Part B--Grants for Supportive Services & Senior Centers	93.044	046-4275-100-XXX	A4-787-301, 304 & 306	\$ 437,103.00	\$ 112,822.00	1/1/2014	12/31/2014	\$ 90,263.67
Title III, Part B--Grants for Supportive Services & Senior Centers	93.044	046-4275-100-XXX	A5-787-301, 304 & 306	455,028.00	87,792.00	1/1/2015	12/31/2015	232,330.15
Title III, Part B--Grants for Supportive Services & Senior Centers	93.044	046-4275-100-XXX	A6-787-301, 304 & 306	270,384.00	213,130.00	1/1/2016	12/31/2016	
Program Total								322,593.82
Title III, Part C--Nutrition Services	93.045	046-4275-100-XXX	A4-787-302, 303 & 310	814,886.00	198,538.00	1/1/2014	12/31/2014	56,463.75
Title III, Part C--Nutrition Services	93.045	046-4275-100-XXX	A5-787-302, 303 & 310	520,726.00	387,040.00	1/1/2015	12/31/2015	211,234.11
Title III, Part C--Nutrition Services	93.045	046-4275-100-XXX	A6-787-302, 303 & 310	351,241.00	570,425.00	1/1/2016	12/31/2016	
Program Total								267,697.86
Aging Cluster Total								590,291.68
US Department of Health and Human Services Passed through NJ Department of Health and Senior Services								
Medicaid Cluster								
Medical Assistance Program	93.778	046-4275-100-XXX	A5-787-626	8,373.00		1/1/2015	12/31/2015	1,204.93
Medical Assistance Program	93.778	046-4275-100-XXX	A6-787-626	9,151.00		1/1/2016	12/31/2016	
Program Total / Medicaid Cluster Total								1,204.93
US Department of Health and Human Services Passed through NJ Department of Health and Senior Services								
Title III, Part D--Disease Prevention & Health Promotion Services	93.043	046-4275-100-XXX	A4-787-311	18,900.00		1/1/2014	12/31/2014	44.00
Title III, Part D--Disease Prevention & Health Promotion Services	93.043	046-4275-100-XXX	A5-787-311	16,835.00		1/1/2015	12/31/2015	
Title III, Part D--Disease Prevention & Health Promotion Services	93.043	046-4275-100-XXX	A6-787-311	15,934.00		1/1/2016	12/31/2016	
Program Total								44.00
National Family Caregiver Support, Title III, Part E	93.052	046-4275-100-XXX	A4-787-313	87,229.00		1/1/2014	12/31/2014	
National Family Caregiver Support, Title III, Part E	93.052	046-4275-100-XXX	A5-787-313	87,634.00		1/1/2015	12/31/2015	
National Family Caregiver Support, Title III, Part E	93.052	046-4275-100-XXX	A6-787-313	87,980.00		1/1/2016	12/31/2016	
Program Total								-
Social Services Block Grant (Special Services for Aging)	93.667	046-4275-100-XXX	A3-787-3XX	171,716.00		1/1/2013	12/31/2013	
Social Services Block Grant (Special Services for Aging)	93.667	046-4275-100-XXX	A4-787-3XX	137,907.12	81,119.00	1/1/2014	12/31/2014	1.00
Social Services Block Grant (Special Services for Aging)	93.667	046-4275-100-XXX	A5-787-3XX	532,004.00	33,124.00	1/1/2015	12/31/2015	52,846.63
Social Services Block Grant (Special Services for Aging)	93.667	046-4275-100-XXX	A6-787-3XX	482,458.00	83,124.00	1/1/2016	12/31/2016	
Program Total								52,847.63
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations:								
Senior Health Insurance Program	93.779	046-4275-100-XXX	A5-787-624	22,000.00		1/1/2015	12/31/2015	9,267.45
Senior Health Insurance Program	93.779	046-4275-100-XXX	A6-787-624	24,000.00		1/1/2016	12/31/2016	
Program Total								9,267.45
US Department of Health and Human Services Passed through NJ Department of Human Services								
Temporary Assistance to Needy Families (TANF) Cluster								
Temporary Assistance to Needy Families (Work First New Jersey)	93.558	ET-12-PY-13	J3-798-420	2,189,217.22		7/1/2013	6/30/2014	
Temporary Assistance to Needy Families (Work First New Jersey)	93.558	ET-13-PY-14	J4-798-420	2,183,663.00		7/1/2014	6/30/2015	3,524.00
Temporary Assistance to Needy Families (Work First New Jersey)	93.558	ET-14-PY-15	J5-798-420	1,987,254.00		7/1/2015	6/30/2016	1,037,683.23
Temporary Assistance to Needy Families (Work First New Jersey)	93.558	ET-15-PY-16	J6-798-420	2,496,827.00		7/1/2016	6/30/2017	
Program Total / TANF Cluster Total								1,041,207.23

Revenue Recognized			Paid or Charged				Memo Only			Accumulated
Program or	Matching		2015	Cash	2016		Balance	2016	Passed Through	
Award	Contribution	Adjustments	Encumbered	Expenditures	Encumbered	Canceled	Dec. 31, 2016	Cash Receipts	Subrecipients	Expenditures
			\$ (12,104.00)			\$ 102,367.67	\$ -			\$ 447,557.33
		\$ (86,913.00)	(12,283.91)	\$ 81,512.18		76,188.88	-	\$ 85,998.00	\$ 6,379.76	466,631.12
\$ 270,384.00	\$ 213,130.00	66,913.00		363,002.50	\$ 13,415.20		174,009.30	427,782.00	92,657.00	309,504.70
270,384.00	213,130.00	(20,000.00)	(24,387.91)	444,514.68	13,415.20	178,556.55	174,009.30	513,780.00	99,036.76	1,223,693.15
						56,463.75	-			956,960.25
			(7,548.36)	136,544.69		82,237.78	-	115,114.38	3,375.00	825,528.22
351,241.00	570,425.00	20,000.00		726,618.26	32,505.03		182,542.71	480,979.47	6,093.00	739,123.29
351,241.00	570,425.00	20,000.00	(7,548.36)	863,162.95	32,505.03	138,701.53	182,542.71	596,093.85	9,468.00	2,521,611.76
621,625.00	783,555.00	-	(31,936.27)	1,307,677.63	45,920.23	317,258.08	356,552.01	1,109,873.85	108,504.76	3,745,304.91
				1,204.93			-	7,201.00		8,373.00
9,151.00				8,011.94			1,139.06	9,151.00		8,011.94
9,151.00	-	-	-	9,216.87	-	-	1,139.06	16,352.00	-	16,384.94
						44.00	-			18,856.00
							-			16,835.00
15,934.00				7,714.00	8,220.00		-			15,934.00
15,934.00	-	-	-	7,714.00	8,220.00	44.00	-	-	-	51,625.00
			(5,566.00)			5,566.00	-	36,927.00		81,663.00
		(24,917.00)	(36,700.00)	11,783.00			-	66,812.00	552.00	87,634.00
87,980.00		24,917.00		82,151.00	30,746.00		-	67,129.00	82,151.00	87,980.00
87,980.00	-	-	(42,266.00)	93,934.00	30,746.00	5,566.00	-	170,868.00	82,703.00	257,277.00
			(16,007.00)			16,007.00	-	6,544.00		155,709.00
			(224.00)			225.00	-	18,589.00		218,801.12
482,458.00	83,124.00	-	(49,938.57)	29,795.96	48,740.99	72,989.24	-	216,657.00	7,159.00	492,138.76
482,458.00	83,124.00	-	(66,169.57)	490,895.68	48,740.99	89,221.24	25,945.33	432,103.00	200,634.00	539,636.67
			(288.01)	9,555.46			-	17,225.00		22,000.00
24,000.00				14,329.81	36.94		9,633.25	4,115.00		14,366.75
24,000.00	-	-	(288.01)	23,885.27	36.94	-	9,633.25	21,340.00	-	36,366.75
				205.80		1,962.00	-	89,719.00		2,189,217.22
			(410,863.94)	1,319,041.02			129,506.15	1,235,177.00		2,180,344.80
2,496,827.00				879,382.16	1,354,642.55		262,802.29	497,718.00		1,857,747.85
2,496,827.00	-	-	(410,863.94)	2,198,628.98	1,354,642.55	1,962.00	393,664.64	1,822,614.00	-	8,461,334.58

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

State Grantor / Pass-Through <u>Grantor / Program</u>	Federal <u>CFDA Number</u>	Pass-Through <u>Entity ID Number</u>	Local Identifying <u>Number</u>	Program or <u>Award Amount</u>	Matching <u>Contribution</u>	Grant Period		Balance <u>Dec. 31, 2015</u>
						<u>From</u>	<u>To</u>	
US Department of Labor Passed through NJ Department of Labor								
Work Incentive and Opportunity Act (WIOA) Cluster								
WIA/WIOA Adult Program	17.258	ET-13-PY-14	J4-798-427	\$ 1,085,649.00		7/1/2014	6/30/2015	\$ 35,256.47
WIA/WIOA Adult Program	17.258	ET-14-PY-15	J5-798-427	936,511.00		7/1/2015	6/30/2016	569,933.75
WIA/WIOA Adult Program	17.258	ET-15-PY-16	J6-798-427	1,757,040.00		7/1/2016	6/30/2017	
Program Total								605,190.22
WIA/WIOA Dislocated Worker Formula Grants	17.278	ET-13-PY-14	J4-798-428	897,701.00		7/1/2014	6/30/2015	73,669.66
WIA/WIOA Dislocated Worker Formula Grants	17.278	ET-14-PY-15	J5-798-428	817,441.00		7/1/2015	6/30/2016	447,351.98
WIA/WIOA Dislocated Worker Formula Grants	17.278	ET-15-PY-16	J6-798-428	1,338,834.00		7/1/2016	6/30/2017	
WIA/WIOA Dislocated Worker Formula Grants for National Emergency Grant - Atlantic City Re-Employment	17.278	ET-14-PY-15	J5-798-630	190,575.00		7/1/2015	6/30/2017	66,120.42
Program Total								587,142.06
WIA/WIOA Youth Activities	17.259	ET-13-PY-14	J4-798-429	1,066,913.00		7/1/2014	6/30/2015	219,541.08
WIA/WIOA Youth Activities	17.259	ET-14-PY-15	J5-798-429	921,851.00		7/1/2015	6/30/2016	616,273.12
WIA/WIOA Youth Activities	17.259	ET-15-PY-16	J6-798-429	1,596,754.00		7/1/2016	6/30/2017	
Program Total								835,814.20
WIA/WIOA Cluster Total								2,028,146.48
US Department of Justice, Passed through NJ Department of Law and Public Safety								
Crime Victim Assistance (VOCA)	16.575	066-1020-100-142	P5-757-371	222,630.00		10/1/2015	9/30/2016	
Crime Victim Assistance (VOCA)	16.575	066-1020-100-142	P6-757-371	179,785.00		10/1/2016	9/30/2017	195,325.07
Crime Victim Assistance (VOCA)	16.575	066-1020-100-142	P7-757-371	210,626.00	\$ 52,657.00	10/1/2015	9/30/2016	
Crime Victim Assistance (VOCA) - Supplemental	16.575	066-1020-100-142	P6-757-375	400,000.00		10/1/2016	9/30/2017	
Crime Victim Assistance (VOCA) - SART/SANE Program	16.575	066-1020-100-142	P5-757-370	68,325.00	17,081.00	1/1/2015	12/31/2015	
Crime Victim Assistance (VOCA) - SART/SANE Program	16.575	066-1020-100-142	P6-757-370	80,406.50	20,101.50	1/1/2016	12/31/2016	63,211.66
Program Total								258,536.73
Violence Against Women Formula Grants (VAWA)	16.588	066-1020-100-246	P6-757-376	23,145.00	7,715.00	1/1/2016	12/31/2016	
Program Total								-
Bulletproof Vest Partnership Program	16.607	N/A	P1-757-382	11,929.42		1/1/2011	12/31/2011	
Bulletproof Vest Partnership Program	16.607	N/A	P2-757-382	5,963.40		1/1/2012	12/31/2012	2,588.18
Program Total								2,588.18
Resident Substance Abuse Treatment for State Prisoners	16.593	066-1020-100-260	G5-759-363	57,119.00	19,040.00	1/1/2015	12/31/2015	76,159.00
Program Total								76,159.00
Edward Byrne Memorial Justice Assistance Grant Program (JAG):								
Multi-Jurisdictional Narcotics	16.738	066-1020-100-364	P5-757-372	175,616.00		1/1/2015	12/31/2015	
Multi-Jurisdictional Narcotics	16.738	066-1020-100-364	P6-757-372	170,400.00		1/1/2016	12/31/2016	159,623.50
Multi-Jurisdictional Narcotics	16.738	066-1020-100-364	P7-757-372	195,480.00		1/1/2017	12/31/2017	
Megan's Law	16.738	066-1020-100-364	P5-757-373	11,456.00		1/1/2015	12/31/2015	
Passed through the City of Vineland								
Multi-Jurisdictional Narcotics	16.738	066-1020-100-157	P4-757-374	6,658.00		1/1/2014	12/31/2014	1,171.79
Multi-Jurisdictional Narcotics	16.738	066-1020-100-157	P5-757-374	6,246.00		1/1/2015	12/31/2015	
Multi-Jurisdictional Narcotics	16.738	066-1020-100-157	P6-757-374	7,011.00		1/1/2016	12/31/2016	
Program Total								160,795.29
US Department of Transportation, Passed through NJ Department of Law and Public Safety								
Highway Safety Cluster								
State and Community Highway Safety (Click it or Ticket)	20.600	N/A	G6-755-661	5,000.00		1/1/2016	12/31/2016	
State and Community Highway Safety (Click it or Ticket)	20.600	N/A	G5-755-661	4,000.00		1/1/2015	12/31/2015	4,000.00
Program Total / Highway Safety Cluster Total								4,000.00

Revenue Recognized			Paid or Charged				Memo Only			
Program or	Matching		2015	Cash	2016		Balance	2016	Passed Through	Accumulated
Award	Contribution	Adjustments	Encumbered	Expenditures	Encumbered	Canceled	Dec. 31, 2016	Cash Receipts	Subrecipients	Expenditures
				\$ 35,256.47			\$ -	\$ 89,586.00		\$ 1,085,649.00
				415,591.76			154,341.99	486,679.00		782,169.01
\$ 1,757,040.00				495,948.44			1,261,091.56	495,947.00		495,948.44
1,757,040.00	\$ -	\$ -	\$ -	946,796.67	\$ -	\$ -	1,415,433.55	1,072,212.00	\$ -	2,363,766.45
				73,669.66			-	114,306.00		897,701.00
				409,634.11			37,717.87	490,490.00		779,723.13
1,338,834.00				268,519.39			1,070,314.61	268,520.00		268,519.39
31,500.00				81,131.82			16,488.60	89,124.00		174,086.40
1,370,334.00	-	-	-	832,954.98	-	-	1,124,521.08	962,440.00	-	2,120,029.92
				219,541.08			-	116,562.00		1,066,913.00
				288,302.59			327,970.53	336,970.00	81,647.65	593,880.47
1,596,754.00				167,773.81			1,428,980.19	167,773.00		167,773.81
1,596,754.00	-	-	-	675,617.48	-	-	1,756,950.72	621,305.00	81,647.65	1,828,567.28
4,724,128.00	-	-	-	2,455,369.13	-	-	4,296,905.35	2,655,957.00	81,647.65	6,312,363.65
			(5.00)			5.00	-			222,625.00
210,626.00	52,657.00			195,325.07			-	129,406.93		179,785.00
400,000.00				57,426.88			205,856.12			57,426.88
							400,000.00			-
7,687.50	1,921.50		(14,738.72)	77,950.38		9,609.00	-	632.43		85,406.00
618,313.50	54,578.50	-	(14,743.72)	330,702.33	-	9,614.00	605,856.12	202,757.86	-	636,141.88
23,145.00	7,715.00			30,860.00			-	23,145.00		30,860.00
23,145.00	7,715.00	-	-	30,860.00	-	-	-	23,145.00	-	30,860.00
			(479.88)	3,068.06			-			11,929.42
			(479.88)	3,068.06	-	-	-	-	-	5,963.40
				76,159.00			-	42,316.48		76,159.00
				76,159.00	-	-	-	42,316.48	-	76,159.00
			(802.48)	160,424.61		1.37	-	13,915.99		175,616.00
195,480.00				30,900.50	1,013.16		-	170,400.00		170,398.63
11,456.00				11,456.00			163,566.34	27,722.55		31,913.66
							-	11,456.00		11,456.00
			(1,486.21)	2,658.00			-	-		-
7,011.00				7,011.00			-	2,658.00		6,658.00
							-	6,246.00		6,246.00
213,947.00	-	-	(2,288.69)	212,450.11	1,013.16	1.37	163,566.34	239,409.54	-	409,299.29
5,000.00				4,350.87		649.13	-	4,398.02		4,350.87
				3,941.14		58.86	-	-		3,941.14
5,000.00	-	-	-	8,292.01	-	707.99	-	4,398.02	-	8,292.01

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

State Grantor / Pass-Through Grantor / Program	Federal CFDA Number	Pass-Through Entity ID Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2015
						From	To	
US Department of Transportation, Passed through NJ Transit								
Formula Grants for Rural Areas (Section 5311)	20.509	NJ-18-X009	A4-787-451	\$ 455,087.00		7/1/2014	6/30/2015	
Formula Grants for Rural Areas (Section 5311)	20.509	NJ-18-X009	A5-787-451	646,424.00		7/1/2015	6/30/2016	\$ 473,875.00
Program Total								473,875.00
Federal Transit Cluster								
Federal Transit -- Formula Grants	20.507	00001809	A4-787-436	1,020,000.00	\$ 368,249.00	1/1/2014	12/31/2014	23,417.87
Federal Transit -- Formula Grants	20.507	00001809	A5-787-436	1,020,000.00	431,249.00	1/1/2015	12/31/2015	152,540.68
Federal Transit -- Formula Grants	20.507	00001809	A6-787-436	1,020,000.00	431,249.00	1/1/2016	12/31/2016	
Program Total / Federal Transit Cluster Total								175,958.55
Transit Services Programs Cluster								
Job Access and Reverse Commute Program	20.516	N/A	J5-798-424	160,000.00		1/1/2015	12/31/2015	16,601.50
Program Total / Transit Services Programs Cluster Total								16,601.50
US Department of Transportation, Passed through South Jersey Transportation Authority								
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.515	N/A	G6-717-431	72,400.00	18,100.00	1/1/2016	12/31/2016	
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.515	N/A	G5-717-431	72,400.00	18,100.00	1/1/2015	12/31/2015	90,500.00
Program Total								90,500.00
US Department of Transportation, Passed through NJ Department of Transportation								
Highway Planning and Construction Cluster								
Highway Planning and Construction:								
Federal Hwy Admin, Centerton Road	20.205	078-6300-480-XXXX	R1-768-435	1,762,178.00		1/1/2011	12/31/2011	59.99
Federal Hwy Admin, Main Road	20.205	078-6300-480-XXXX	R1-768-436	929,035.00		1/1/2011	12/31/2011	0.01
Federal Hwy Admin, Buckshutem Road	20.205	078-6300-480-XXXX	R1-768-439	2,551,020.00		1/1/2011	12/31/2011	101,812.05
Federal Hwy Admin, Mill & Overlay	20.205	078-6300-480-XXXX	R2-768-431	2,375,000.00		1/1/2012	12/31/2012	439,936.69
Federal Hwy Admin, 2013	20.205	078-6300-480-XXXX	R3-768-431	2,947,550.00		1/1/2013	12/31/2013	113,182.25
Federal Hwy Admin, 2014	20.205	078-6300-480-XXXX	R4-768-431	56,135.00		1/1/2014	12/31/2014	
Federal Hwy Admin, CR 555 & 610	20.205	078-6300-480-XXXX	R4-768-432	1,950,000.00		1/1/2014	12/31/2014	391,315.87
Federal Hwy Admin, CR 607	20.205	078-6300-480-XXXX	R5-768-432	149,958.00		1/1/2015	12/31/2015	65,071.00
Federal Hwy Admin, CR630/CR655	20.205	078-6300-480-XXXX	R5-768-433	2,200,000.00		1/1/2015	12/31/2015	566,171.80
Federal Hwy Admin, Center Rumble Strip	20.205	078-6300-480-XXXX	R5-768-435	1,760,646.00		1/1/2015	12/31/2015	1,760,646.00
Federal Hwy Admin, Fortescue Road	20.205	078-6300-480-XXXX	R6-768-431	664,868.00		1/1/2016	12/31/2016	
Federal Hwy Admin, NJ Avenue	20.205	078-6300-480-XXXX	R6-768-432	484,275.00		1/1/2016	12/31/2016	
Program Total / Highway Planning and Construction Cluster Total								3,438,195.66
US Department of Housing and Urban Development, Passed through NJ Department of Community Affairs								
Community Development Block Grant/State's Program:								
Community Development Block Grant:								
Emergency Housing Repairs	14.228	N/A	D1-789-622	150,438.11		1/1/2011	12/31/2011	6,060.63
Irene Storm	14.228	N/A	G2-705-636	507,500.00		1/1/2012	12/31/2012	105,781.75
ADA Improvements	14.228	N/A	G4-717-640	440,000.00		1/1/2014	12/31/2014	17,895.22
Program Total								129,737.60
Total Federal Financial Awards Passed Through the State of New Jersey								
								10,043,812.60
Total Federal Financial Awards - Grant Fund								
								10,508,624.85

Revenue Recognized			Paid or Charged				Memo Only			
Program or Award	Matching Contribution	Adjustments	2015 Encumbered	Cash Expenditures	2016 Encumbered	Canceled	Balance Dec. 31, 2016	2016 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
			\$ (7,200.00)	\$ 421,682.37	\$ 25,946.70		\$ -	\$ 254,502.85		\$ 455,087.00
							33,445.93	348,674.51		612,978.07
\$ -	\$ -	\$ -	(7,200.00)	421,682.37	25,946.70	\$ -	33,445.93	603,177.36	\$ -	1,068,065.07
-	-	-		23,417.87			-	1,020,000.00		1,388,249.00
-	-	-	(24,831.84)	71,747.83		105,624.69	-	929,304.64		1,345,624.31
1,020,000.00	431,249.00			1,317,417.22	6,225.60		127,606.18	47,098.43		1,323,642.82
1,020,000.00	431,249.00	-	(24,831.84)	1,412,582.92	6,225.60	105,624.69	127,606.18	1,996,403.07	-	4,057,516.13
		(16,601.50)								
-	-	(16,601.50)	-	-	-	-	-	-	-	-
72,400.00	18,100.00			8,290.05	39,990.03		42,219.92	6,632.04		48,280.08
				90,410.00			90.00	55,588.10		90,410.00
72,400.00	18,100.00	-	-	98,700.05	39,990.03	-	42,309.92	62,220.14	-	138,690.08
							59.99	-		1,762,118.01
							0.01	-		929,034.99
							101,812.05	(14,865.39)		2,449,207.95
				97.02			439,839.67	16,809.22		1,935,160.33
56,135.00			(411,172.51)	147,695.77	600.00		376,058.99	402,188.55		2,571,491.01
		(391,315.87)		9,954.57			46,180.43	499,791.02		9,954.57
			(11,619.30)	11,314.38			-	-		-
		(566,171.80)					65,375.92	53,859.16		84,582.08
				1,242,687.56	311,039.48		206,918.96	1,120,033.57		1,553,727.04
664,868.00				458,416.10	171,643.18		34,808.72	423,479.40		630,059.28
484,275.00				461,647.92			22,627.08	461,647.92		461,647.92
1,205,278.00	-	(957,487.67)	(422,791.81)	2,331,813.32	483,282.66	541,711.72	751,970.10	2,962,943.45	-	12,386,983.18
				(41,020.00)			47,080.63			103,357.48
			(28,303.00)	109,173.00			24,911.75	167,819.00		482,588.25
			(34,400.19)	52,295.41			-	174,593.41		440,000.00
-	-	-	(62,703.19)	120,448.41	-	-	71,992.38	342,412.41	-	1,025,945.73
11,831,052.04	1,378,321.50	(974,089.17)	(1,131,666.92)	11,853,491.08	3,374,375.37	1,071,711.68	7,111,185.76	13,115,084.79	495,648.41	41,862,409.48
12,523,281.04	1,416,485.50	(974,089.17)	(1,133,626.27)	12,166,607.76	3,710,211.68	1,089,004.78	7,642,104.27	13,348,976.79	495,648.41	42,765,104.87

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

State Grantor / Pass-Through <u>Grantor / Program</u>	Federal <u>CFDA Number</u>	Pass-Through <u>Entity ID Number</u>	Local Identifying <u>Number</u>	<u>Program or</u> <u>Award Amount</u>	<u>Matching</u> <u>Contribution</u>	<u>Grant Period</u>		<u>Balance</u> <u>Dec. 31, 2015</u>
						<u>From</u>	<u>To</u>	
US Department of Health and Human Services, Passed through NJ Department of Human Services								
NJ Division of Family Development:								
TANF Cluster								
Public Assistance:								
Temporary Assistance for Needy Families (TANF)	93.558	1602NJTANF	20-41-790	\$ 4,131,848.00	\$ 207,848.00	1/1/2016	12/31/2016	
Administrative cost relating to Public Assistance:								
Temporary Assistance for Needy Families (TANF)	93.558	1602NJTANF	20-27-790	1,950,854.00	5,319,109.00	1/1/2016	12/31/2016	
Program Total / TANF Cluster								\$ -
Public Assistance:								
Refugee Resettlement Programs	93.566	N/A	20-41-790	1,040.00		1/1/2016	12/31/2016	
Administrative cost relating to Public Assistance:								
Title IV-D, Child Support and Paternity Program	93.563	1604NJCSES	20-27-790	1,962,986.00		1/1/2016	12/31/2016	
Title XX, Social Services Block Grant	93.667	N/A	20-27-790	330,997.00		1/1/2016	12/31/2016	
State Children's Health Insurance Program	93.767	1605NJ5021	20-27-790	116,325.00		1/1/2016	12/31/2016	
Program Total / Public Assistance								-
Medicaid Cluster								
NJ Division of Family Development:								
Administrative cost relating to Public Assistance:								
Title XIX, Medical Assistance Program	93.778	1605NJ5MAP	20-27-790	4,463,381.00		1/1/2016	12/31/2016	
NJ Division of Medical Assistance and Health Services:								
Administrative costs relating to Public Assistance:								
Title XIX, Medical Assistance Program	93.778	1605NJ5MAP	20-27-790	459,063.00		1/1/2016	12/31/2016	
Title XIX, Medically Needy Program	93.778	1605NJ5MAP	20-27-790	34,050.00		1/1/2016	12/31/2016	
Program Total / Medicaid Cluster								-
Program Total								-
Social Security Administration, Passed through Cumberland County								
Disability Insurance / SSI Cluster								
Supplemental Security Income	96.006	N/A	20-42-790	401,689.00	559,428.00	1/1/2016	12/31/2016	
Program Total / Disability Insurance / SSI Cluster Total								-
U.S. Department of Agriculture (USDA), Passed through NJ Department of Human Services								
NJ Division of Family Development:								
SNAP Cluster								
Administrative costs relating to the Supplemental Nutrition Assistance Program								
Supplemental Nutrition Assistance Program	10.561	1NJ400404	20-27-790	5,380,131.00		1/1/2016	12/31/2016	
Program Total / SNAP Cluster Total								-
Total Federal Financial Awards - Department of Social Services								-
Total Federal Financial Awards - All Funds								<u>\$ 10,508,624.85</u>

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

Revenue Recognized			Paid or Charged				Memo Only			
Program or	Matching		2015	Cash	2016		Balance	2016	Passed Through	Accumulated
Award	Contribution	Adjustments	Encumbered	Expenditures	Encumbered	Canceled	Dec. 31, 2016	Cash Receipts	Subrecipients	Expenditures
\$ 4,131,848.00				\$ 4,131,848.00			\$ -	\$ 4,131,848.00		\$ 4,131,848.00
1,950,854.00				1,950,854.00			-	1,950,854.00		1,950,854.00
6,082,702.00	\$ -	\$ -	\$ -	6,082,702.00	\$ -	\$ -	-	6,082,702.00	\$ -	6,082,702.00
1,040.00				1,040.00			-	1,040.00		1,040.00
1,962,986.00				1,962,986.00			-	1,962,986.00		1,962,986.00
330,997.00				330,997.00			-	330,997.00		330,997.00
116,325.00				116,325.00			-	116,325.00		116,325.00
8,494,050.00	-	-	-	8,494,050.00	-	-	-	8,494,050.00	-	8,494,050.00
4,463,381.00				4,463,381.00			-	4,463,381.00		4,463,381.00
459,063.00				459,063.00			-	459,063.00		459,063.00
34,050.00				34,050.00			-	34,050.00		34,050.00
4,956,494.00	-	-	-	4,956,494.00	-	-	-	4,956,494.00	-	4,956,494.00
13,450,544.00	-	-	-	13,450,544.00	-	-	-	13,450,544.00	-	13,450,544.00
401,689.00				401,689.00			-	401,689.00		401,689.00
401,689.00	-	-	-	401,689.00	-	-	-	401,689.00	-	401,689.00
5,380,131.00				5,380,131.00			-	5,380,131.00		5,380,131.00
5,380,131.00	-	-	-	5,380,131.00	-	-	-	5,380,131.00	-	5,380,131.00
19,232,364.00	-	-	-	19,232,364.00	-	-	-	19,232,364.00	-	19,232,364.00
\$ 31,755,645.04	\$ 1,416,485.50	\$ (974,089.17)	\$ (1,133,626.27)	\$ 31,398,971.76	\$ 3,710,211.68	\$ 1,089,004.78	\$ 7,642,104.27	\$ 32,581,340.79	\$ 495,648.41	\$ 61,997,468.87

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2016

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2015
					From	To	
Department of Health and Senior Services							
Comprehensive Alcohol	760-054-7700-001	D5-789-602	\$ 734,428.00	\$ 49,029.00	1/1/2015	12/31/2015	\$ 26,376.13
Comprehensive Alcohol	760-054-7700-001	D6-789-602	762,288.00	55,272.00	1/1/2016	12/31/2016	
Program Total							<u>26,376.13</u>
Differential Response PILOT program							
Children & Family Prevention Planning	100-016-1630-024	D3-789-633	300,000.00		7/1/2013	6/30/2014	457.06
Children & Family Prevention Planning	100-016-1630-024	D5-789-633	300,000.00		7/1/2015	6/30/2016	
Children & Family Prevention Planning	100-016-1630-024	D6-789-633	300,000.00		7/1/2016	6/30/2017	
Program Total							<u>457.06</u>
Social Services for the Aging - Area Plan	100-046-4275-xxx	A2-787-3XX	575,441.00		1/1/2012	12/31/2012	1,127.00
Social Services for the Aging - Area Plan	100-046-4275-xxx	A4-787-3XX	1,012,770.88		1/1/2014	12/31/2014	280,586.65
Social Services for the Aging - Area Plan	100-046-4275-xxx	A5-787-3XX	259,886.00	7,856.00	1/1/2015	12/31/2015	52,469.91
Social Services for the Aging - Area Plan	100-046-4275-xxx	A6-787-3XX	263,418.00	7,673.00	1/1/2016	12/31/2016	
Program Total							<u>334,183.56</u>
Total Department of Health and Senior Services							
							<u>361,016.75</u>
Governor's Council on Alcohol and Drug Abuse							
Alliance to Prevent Alcohol and Drug Abuse	100-082-2000-044	D4-789-696	247,619.00		1/1/2014	12/31/2014	
Alliance to Prevent Alcohol and Drug Abuse	100-082-2000-044	D5-789-696	247,619.00		1/1/2015	12/31/2015	37,971.09
Alliance to Prevent Alcohol and Drug Abuse	100-082-2000-044	D6-789-696	247,619.00		1/1/2016	12/31/2016	
Program Total							<u>37,971.09</u>
Department of Human Services							
Commission for the Blind and Visually Impaired							
Enrichment Center	100-016-1610-xxx	A4-787-348	79,245.00	2,246.00	1/1/2014	12/31/2014	
Enrichment Center	100-016-1610-xxx	A5-787-348	79,245.00	2,246.00	1/1/2015	12/31/2015	11,606.07
Enrichment Center	100-016-1610-xxx	A6-787-348	79,245.00	2,246.00	1/1/2016	12/31/2016	
Enrichment Center	100-054-7560-034	A5-787-613	22,035.00		1/1/2015	12/31/2015	
Enrichment Center	100-054-7560-034	A6-787-613	22,035.00		1/1/2016	12/31/2016	
Program Total							<u>11,606.07</u>
Division of Disability Services							
Personal Assistance	100-054-7545-005	A5-787-347	35,501.00		1/1/2015	12/31/2015	3,766.85
Personal Assistance	100-054-7545-005	A6-787-347	35,501.00		1/1/2016	12/31/2016	
Program Total							<u>3,766.85</u>
Division of Family Development							
Homeless	100-054-7550-072	A4-787-612	180,253.00		1/1/2014	12/31/2014	
Homeless	100-054-7550-072	A4-787-614	474,216.00		7/1/2014	6/30/2015	
Homeless	100-054-7550-072	A5-787-614	654,216.00		7/1/2015	6/30/2016	10,450.40
Homeless	100-054-7550-072	A6-787-614	474,216.00		7/1/2016	6/30/2017	
Program Total							<u>10,450.40</u>
Division of Mental Health and Addiction Services							
Drug & Alcohol Abuse	100-016-1610-039	D5-789-355	73,630.00	14,925.00	1/1/2015	12/31/2015	2,466.39
Drug & Alcohol Abuse	100-016-1610-039	D6-789-355	73,630.00	14,925.00	1/1/2016	12/31/2016	
HSAC/CIACC, CFT	100-016-1620-013	D4-789-353	129,784.00		1/1/2014	12/31/2014	3,558.00
HSAC/CIACC, CFT	100-016-1620-013	D5-789-353	102,784.00		1/1/2015	12/31/2015	9,862.08
HSAC/CIACC, CFT	100-016-1620-013	D6-789-353	102,784.00		1/1/2016	12/31/2016	
Program Total							<u>15,886.47</u>
Total Department of Human Services							
							<u>41,709.79</u>

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2016

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2015
					From	To	
Department of Environmental Protection							
Recreation Opportunities	Not Available	G4-717-626	\$ 3,000.00		1/1/2014	12/31/2014	\$ 1,226.59
Program Total							1,226.59
Water Supply Demonstration Projects - Gandy's Beach Study	527-042-4840-030	G5-717-627	100,000.00		1/1/2015	12/31/2015	
Program Total							-
Clean Communities	765-042-4900-005	G6-770-632	213,520.50		1/1/2016	12/31/2016	
Program Total							-
Mosquito Identification & Control	Not Available	R6-780-601	29,000.00		1/1/2016	12/31/2016	
Program Total							-
Total Department of Environmental Protection							1,226.59
Department of State							
Council on Humanities, Dallas Landing	Not Available	G5-717-695	19,056.00		7/1/2015	6/30/2016	7,203.00
Council on Arts, Arts Development Workshop	Not Available	G6-717-692	5,000.00		7/1/2016	6/30/2017	
Council on Arts, Wheaton Arts Carribean	Not Available	G6-717-693	2,125.00		7/1/2016	6/30/2017	
Council on the Arts, Local Arts	100-074-2530-032	G3-717-691	109,590.00		7/1/2013	6/30/2014	
Council on the Arts, Local Arts	100-074-2530-032	G4-717-691	109,590.00		7/1/2014	6/30/2015	
Council on the Arts, Local Arts	100-074-2530-032	G5-717-691	116,165.00		7/1/2015	6/30/2016	
Council on the Arts, Local Arts	100-074-2530-032	G6-717-691	116,165.00		7/1/2016	6/30/2017	
Program Total							7,203.00
Help America Vote Act	100-074-2525-011	G6-711-620	2,444.00		7/1/2016	6/30/2017	
Program Total							-
Historical Commission	100-074-2540-105	G6-717-625	10,290.00		7/1/2016	6/30/2017	
Program Total							-
South Shore Destination Marketing	Not Available	G5-795-694	20,000.00		7/1/2015	6/30/2016	1,791.63
South Shore Destination Marketing	Not Available	G6-795-694	20,000.00		7/1/2016	6/30/2017	
Program Total							1,791.63
Total Department of State							8,994.63
Department of Law and Public Safety							
Radiologic Emergency Response Plan	100-066-1200-634	G3-747-662	128,736.00		9/12/2012	6/30/2013	17,512.80
Radiologic Emergency Response Plan	100-066-1200-634	G5-747-662	150,034.45		9/12/2014	6/30/2015	30,559.52
Radiologic Emergency Response Plan	100-066-1200-634	G6-747-662	126,156.96		9/12/2015	6/30/2016	50,032.83
Radiologic Emergency Response Plan	100-066-1200-634	G7-747-662	128,278.50		9/12/2016	6/30/2017	
Program Total							98,105.15
State/Community Partnership	100-066-1500-021	D3-789-351	424,496.00		1/1/2013	12/31/2013	285.87
State/Community Partnership	100-066-1500-021	D5-789-351	432,107.00		1/1/2015	12/31/2015	12,949.15
State/Community Partnership	100-066-1500-021	D6-789-351	432,107.00		1/1/2016	12/31/2016	
Program Total							13,235.02
Body Worn Camera Assistance	Not Available	P6-757-668	56,450.00		1/1/2016	12/31/2016	
Conducted Energy Device Assistance Program, Tasers	Not Available	P5-757-378	12,497.10		1/1/2015	12/31/2015	12,497.10
Juvenile Detention Alternatives to Incarceration (JDAI)	100-066-1500-237	D5-789-632	120,000.00		1/1/2015	12/31/2015	
Juvenile Detention Alternatives to Incarceration (JDAI)		D6-789-632	123,633.00		1/1/2016	12/31/2016	
Program Total							12,497.10

Schedule B

Revenue Recognized			Paid or Charged				Canceled	Balance Dec. 31, 2016	Memo Only		
Program or Award	Matching Contribution	Adjustments	2015 Encumbered	Cash Expenditures	2016 Encumbered	2016 Cash Receipts			Passed Through to Subrecipients	Accumulated Expenditures	
							\$ 1,226.59	\$ -			\$ 1,773.41
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		1,226.59	-	\$ -	\$ -	1,773.41
			(25,000.00)	8,703.14	16,296.86		-	75,000.00			100,000.00
-	-	-	(25,000.00)	8,703.14	16,296.86		-	75,000.00	-		100,000.00
213,520.50				213,520.50			-	213,520.50	213,520.50		213,520.50
213,520.50	-	-	-	213,520.50	-	-	-	213,520.50	213,520.50		213,520.50
29,000.00				24,642.04	3,551.67		806.29	28,515.34			28,193.71
29,000.00	-	-	-	24,642.04	3,551.67		806.29	28,515.34	-		28,193.71
242,520.50	-	-	(25,000.00)	246,865.68	19,848.53	1,226.59	806.29	317,035.84	213,520.50		343,487.62
			(2,868.75)	2,868.75		7,203.00	-	1,906.00			11,853.00
5,000.00				5,000.00			-	3,750.00			5,000.00
2,125.00				2,125.00			-	2,125.00			2,125.00
			(2,559.15)		2,559.15		-				109,590.00
			(2,942.75)	2,942.75			-				109,590.00
			(35,316.00)	35,316.00			-	29,041.00	6,425.00		116,165.00
116,165.00				87,331.59	26,538.50		2,294.91	87,124.00	12,290.00		113,870.09
123,290.00	-	-	(43,686.65)	135,584.09	29,097.65	7,203.00	2,294.91	123,946.00	18,715.00		468,193.09
2,444.00				2,444.00			-	2,444.00			2,444.00
2,444.00	-	-	-	2,444.00	-	-	-	2,444.00	-		2,444.00
10,290.00				10,290.00			-	10,290.00	2,000.00		10,290.00
10,290.00	-	-	-	10,290.00	-	-	-	10,290.00	2,000.00		10,290.00
			(6,660.00)	8,070.98	380.65		-	20,000.00	187.50		20,000.00
20,000.00				16,596.00	1,750.00		1,654.00				18,346.00
20,000.00	-	-	(6,660.00)	24,666.98	2,130.65		1,654.00	20,000.00	187.50		38,346.00
156,024.00	-	-	(50,346.65)	172,985.07	31,228.30	7,203.00	3,948.91	156,680.00	20,902.50		519,273.09
							17,512.80	-			111,223.20
								30,559.52	5,746.25		119,474.93
			(64,520.04)	102,103.67				12,449.20	105,781.97		113,707.76
128,278.50				2,484.72	3,751.96			122,041.82			6,236.68
128,278.50	-	-	(64,520.04)	104,588.39	3,751.96	17,512.80	165,050.54	111,528.22	-		350,642.57
							285.87	-			424,210.13
			(35,266.99)	48,216.14			-	176,977.74	45,721.52		432,107.00
432,107.00				336,515.72	88,151.28		7,440.00	250,636.35	260,890.72		424,667.00
432,107.00	-	-	(35,266.99)	384,731.86	88,151.28	285.87	7,440.00	427,614.09	306,612.24		1,280,984.13
56,450.00				56,450.00			-	56,450.00			56,450.00
							12,497.10	-			
			(47,661.46)	47,441.73			219.73	-	77,803.07	45,887.36	119,780.27
123,633.00				99,047.82	18,268.50		6,316.68	66,827.50	86,221.15		117,316.32
180,083.00	-	-	(47,661.46)	202,939.55	18,268.50	12,716.83	6,316.68	201,080.57	132,108.51		293,546.59

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2016

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2015
					From	To	
Department of Law and Public Safety (Cont'd)							
Body Armor Replacement							
Department of Corrections (County Jail)	718-066-1020-001	G1-759-669	\$ 23,313.11		1/1/2011	12/31/2011	
Department of Corrections (County Jail)	718-066-1020-001	G3-759-669	21,620.54		1/1/2013	12/31/2013	
Department of Corrections (County Jail)	718-066-1020-001	G4-759-669	16,105.00		1/1/2014	12/31/2014	
Department of Corrections (County Jail)	718-066-1020-001	G5-759-669	16,075.92		1/1/2015	12/31/2015	\$ 16,075.92
Department of Corrections (County Jail)	718-066-1020-001	G6-759-669	15,737.74		1/1/2016	12/31/2016	
Body Armor Replacement							
County Prosecutor	718-066-1020-001	P3-757-669	5,180.77		1/1/2013	12/31/2013	
County Prosecutor	718-066-1020-001	P4-757-669	3,958.41		1/1/2014	12/31/2014	
County Prosecutor	718-066-1020-001	P5-757-669	3,951.96		1/1/2015	12/31/2015	3,951.96
County Prosecutor	718-066-1020-001	P6-757-669	3,707.94		1/1/2016	12/31/2016	
Body Armor Replacement							
County Sheriff	718-066-1020-001	G2-755-669	24,880.06		1/1/2012	12/31/2012	2,883.03
County Sheriff	718-066-1020-001	G3-755-669	6,893.25		1/1/2013	12/31/2013	6,893.25
County Sheriff	718-066-1020-001	G4-755-669	5,392.38		1/1/2014	12/31/2014	5,392.38
County Sheriff	718-066-1020-001	G5-755-669	5,635.84		1/1/2015	12/31/2015	5,635.84
County Sheriff	718-066-1020-001	G6-755-669	4,830.72		1/1/2016	12/31/2016	
Program Total							40,832.38
Total Department of Law and Public Safety							164,669.65
Department of Transportation							
Transportation Trust Fund - 2001	480-078-6320-xxx	R1-768-641	6,094,031.19		1/1/2001	12/31/2001	53,365.19
Transportation Trust Fund - 2009	480-078-6320-xxx	R9-768-642	3,177,000.00		1/1/2009	12/31/2009	36,453.16
Transportation Trust Fund - 2010	480-078-6320-xxx	R0-768-642	1,435,494.00		1/1/2010	12/31/2010	76,781.26
Transportation Trust Fund - 2011	480-078-6320-xxx	R1-768-642	100,000.00		1/1/2011	12/31/2011	100,000.00
Transportation Trust Fund - 2011	480-078-6320-AKY	R1-768-645	230,000.00		1/1/2011	12/31/2011	
Transportation Trust Fund - 2012	480-078-6320-AK7	R2-768-643	3,154,000.00		1/1/2012	12/31/2012	
Transportation Trust Fund - 2013	480-078-6320-xxx	R3-768-643	3,171,300.00		1/1/2013	12/31/2013	
Transportation Trust Fund - 2014	480-078-6320-ALP	R4-768-642	3,846,900.00		1/1/2014	12/31/2014	917,052.55
Transportation Trust Fund - 2015	480-078-6320-ALZ	R5-768-642	3,846,900.00		1/1/2015	12/31/2015	3,846,900.00
Transportation Trust Fund - 2016	480-078-6320-xxx	R6-768-642	2,250,000.00		1/1/2016	12/31/2016	
Transportation Trust Fund - 2013 Local Bridge, Future Needs	480-078-6320-xxx	R3-768-644	1,000,000.00		1/1/2013	12/31/2013	71,376.10
Program Total							5,101,928.26
Federal Hwy Admin, CR 555 & 610	078-6300-480-XXX	R4-768-432	1,950,000.00		1/1/2014	12/31/2014	
Federal Hwy Admin, CR630/CR655	078-6300-480-XXX	R5-768-433	2,200,000.00		1/1/2015	12/31/2015	
							-
Total Department of Transportation							5,101,928.26
New Jersey Transit							
Senior Citizens and Disabled Residents Transportation	Not Available	A4-787-673	360,000.00		1/1/2014	12/31/2014	208,867.11
Senior Citizens and Disabled Residents Transportation	Not Available	A5-787-673	341,016.00		1/1/2015	12/31/2015	239,409.59
Senior Citizens and Disabled Residents Transportation	Not Available	A6-787-673	351,472.00		1/1/2016	12/31/2016	
Program Total							448,276.70
Veterans Transportation System	100-067-3610-058	A5-787-623	15,000.00		7/1/2015	6/30/2016	7,500.00
Veterans Transportation System	100-067-3610-058	A6-787-623	15,000.00		7/1/2016	6/30/2017	
Program Total							7,500.00
Job Access and Reverse Commute Program	N/A	J4-798-424	310,000.00		1/1/2014	12/31/2014	
Job Access and Reverse Commute Program	N/A	J5-798-424	160,000.00		1/1/2015	12/31/2015	
Job Access and Reverse Commute Program	N/A	J6-798-424	460,000.00		1/1/2016	12/31/2016	
Program Total							-
Total New Jersey Transit							455,776.70

Schedule B

Revenue Recognized			Paid or Charged				Memo Only			
Program or Award	Matching Contribution	Adjustments	2015 Encumbered	Cash Expenditures	2016 Encumbered	Canceled	Balance Dec. 31, 2016	2016 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
			\$ (14,773.45)	\$ 14,773.45			\$ -			\$ 23,313.11
			(21,620.54)	21,620.54			-			21,620.54
			(16,105.00)	16,105.00			-			16,105.00
\$ 15,737.74				16,075.92			15,737.74	\$ 15,737.74		-
			(1,949.77)	1,949.77			-			5,180.77
			(3,958.41)	3,958.41			-			3,958.41
3,707.94					\$ 3,951.96		-			3,951.96
					3,707.94		-	3,707.94		3,707.94
			(15,386.18)	15,386.18	2,883.03		-			24,880.06
					249.87	\$ 6,643.38	-			249.87
							5,392.38			-
							5,635.84			-
4,830.72							4,830.72	4,830.72		-
24,276.40	\$ -	\$ -	(73,793.35)	89,869.27	10,792.80	6,643.38	31,596.68	24,276.40	\$ -	119,043.58
764,744.90	-	-	(221,241.84)	782,129.07	120,964.54	37,158.88	210,403.90	764,499.28	438,720.75	2,044,216.87
							53,365.19			6,040,666.00
				36,453.16			-			3,177,000.00
				(146,272.11)			223,053.37			1,212,440.63
230,000.00						100,000.00	-	10,049.07		-
						6,946.63	-	223,053.37		223,053.37
			(242,361.39)	242,361.39			-	3,324.00		3,154,000.00
			(676,934.52)	290,576.11			386,358.41			2,784,941.59
			(2,602,360.87)	2,006,213.77	1,491,619.80		21,579.85	652,331.30		3,825,320.15
2,250,000.00				167,219.14	3,215,601.06		464,079.80	3,382,820.20		3,382,820.20
					1,797,000.00		453,000.00			1,797,000.00
			(176,142.16)	176,142.16			71,376.10	(172,500.00)		928,623.90
2,480,000.00	-	-	(3,697,798.94)	2,995,746.99	6,504,220.86	106,946.63	1,672,812.72	4,099,077.94	-	26,525,865.84
			391,315.87	(1,131,493.65)	1,114,128.58	100,743.02	307,937.92	558,422.18		1,642,062.08
			566,171.80	(1,633,828.20)	1,002,486.61	631,341.59	566,171.80	1,002,486.61		1,633,828.20
-	-	957,487.67	(2,765,321.85)	2,116,615.19	732,084.61	-	874,109.72	1,560,908.79	-	3,275,890.28
2,480,000.00	-	957,487.67	(6,463,120.79)	5,112,362.18	7,236,305.47	106,946.63	2,546,922.44	5,659,986.73	-	29,801,756.12
		(208,867.11)					-			360,000.00
351,472.00			(7,994.10)	78,064.26			169,339.43	209,778.97		171,676.57
		208,867.11		183,646.05	213,897.84		162,795.22	12,971.86		188,676.78
351,472.00	-	-	(7,994.10)	261,710.31	213,897.84	-	332,134.65	222,750.83	-	720,353.35
15,000.00				7,500.00			-	8,750.00		15,000.00
				3,750.00			11,250.00	6,250.00		3,750.00
15,000.00	-	-	-	11,250.00	-	-	11,250.00	15,000.00	-	18,750.00
							-	16,428.42		310,000.00
460,000.00		16,601.50				16,601.50	-	-		143,398.50
				418,279.00			41,721.00	385,379.93		418,279.00
460,000.00	-	16,601.50	-	418,279.00	-	16,601.50	41,721.00	401,808.35	-	871,677.50
826,472.00	-	16,601.50	(7,994.10)	691,239.31	213,897.84	16,601.50	385,105.65	639,559.18	-	1,610,780.85

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2016

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2015
					From	To	
Department of Labor							
Smart Steps	780-062-4545-005	J5-798-628	\$ 4,013.00		7/1/2015	6/30/2016	\$ 4,013.00
Smart Steps	780-062-4545-005	J6-798-628	4,815.00		7/1/2016	6/30/2017	
Program Total							4,013.00
Ticket to Work	Not Available	J3-798-629	7,477.00		1/1/2013	12/31/2013	1,245.37
Program Total							1,245.37
Work First NJ, General Assistance, SNAP	100-062-4545-313	J4-798-627	1,008,200.00		7/1/2014	6/30/2015	8,962.00
Work First NJ, General Assistance, SNAP	100-062-4545-322	J5-798-627	1,062,844.00		7/1/2015	6/30/2016	648,290.93
Work First NJ, General Assistance, SNAP	100-062-4545-322/379	J6-798-627	1,426,508.00		7/1/2016	6/30/2017	
Program Total							657,252.93
Workforce Development Partner	780-062-4545-002	J5-798-623	170,919.00		7/1/2015	6/30/2016	157,096.16
Program Total							157,096.16
Workforce Learning Link	767-062-4545-003	J4-798-626	89,000.00		7/1/2014	6/30/2015	
Workforce Learning Link	767-062-4545-003	J5-798-626	67,000.00		7/1/2015	6/30/2016	35,792.03
Workforce Learning Link	767-062-4545-003	J6-798-626	132,000.00		7/1/2016	6/30/2017	
Program Total							35,792.03
Youth Symposium Career Exploration	100-062-4545-362	J4-798-565	32,224.00		7/1/2014	6/30/2015	
Program Total							-
Passed Through the NJ Department of Human Services							
Special Transportation Initiative	100-054-7550-291	J5-798-418	25,826.00		7/1/2015	6/30/2016	21,196.69
Special Transportation Initiative	100-054-7550-291	J6-798-418	25,826.00		7/1/2016	6/30/2017	
Program Total							21,196.69
Passed Through New Jersey Transit							
Local CMAQ Initiative	100-062-4545-xxx	J5-798-425	197,336.00		7/1/2015	6/30/2016	188,942.87
Program Total							188,942.87
Passed Through Local Foundation							
Gateway Community Action Partnership	Not Available	J4-798-525	106,276.71		7/1/2014	6/30/2015	905.97
Gateway Community Action Partnership	Not Available	J5-798-525	109,133.61		7/1/2015	6/30/2016	73,471.99
Gateway Community Action Partnership	Not Available	J6-798-525	111,490.05		7/1/2016	6/30/2017	
Program Total							74,377.96
Total Department of Labor							1,139,917.01
Total State Financial Awards - Grant Fund							7,313,210.47
Department of Agriculture							
Farmland Preservation Trust Fund	585-010-3380-008	39-TT-717-000-005	1,240,577.76		1/1/2016	12/31/2016	
Farmland Preservation Trust Fund	733-010-3380-008	39-TT-717-000-005	186,470.70		1/1/2016	12/31/2016	
Farmland Preservation Trust Fund	582-042-4800-002	39-TT-717-000-005	500,000.00		1/1/2016	12/31/2016	
Total State Financial Awards - Trust Fund							-
Department of Human Services							
N.J. Department of Human Services (NJ DHS)							
Division of Family Development							
WFNJ General Assistance (GA)	100-054-7550-121	20-41-790	1,467,858.00		1/1/2016	12/31/2016	
WFNJ GA Administration Costs	100-054-7550-121	20-27-790	1,440,342.00		1/1/2016	12/31/2016	
Supplemental Security Income	100-054-7550-125	20-42-790	517,527.00		1/1/2016	12/31/2016	
Total State Financial Awards - Social Services Grant Fund							-
Total State Financial Awards - All Funds							\$ 7,313,210.47

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

Revenue Recognized			Paid or Charged				Balance Dec. 31, 2016	Memo Only		
Program or Award	Matching Contribution	Adjustments	2015 Encumbered	Cash Expenditures	2016 Encumbered	Canceled		2016 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
\$ 4,815.00				\$ 1,605.00		\$ 2,408.00	\$ -	\$ 1,605.00	\$ 1,605.00	
							4,815.00		-	
4,815.00	\$ -	\$ -	\$ -	1,605.00	\$ -	2,408.00	4,815.00	1,605.00	\$ -	1,605.00
							1,245.37			6,231.63
-	-	-	-	-	-	-	1,245.37	-	-	6,231.63
						8,962.00	-	55,254.00		999,238.00
1,426,508.00				634,170.57			14,120.36	713,077.00		1,048,723.64
				398,157.29			1,028,350.71	398,156.00		398,157.29
1,426,508.00	-	-	-	1,032,327.86	-	8,962.00	1,042,471.07	1,166,487.00	-	2,446,118.93
				154,551.16			2,545.00	156,487.00		168,374.00
-	-	-	-	154,551.16	-	-	2,545.00	156,487.00	-	168,374.00
							-	45.00		89,000.00
132,000.00				35,792.03			-	40,025.00		67,000.00
				34,468.29			97,531.71	34,468.00		34,468.29
132,000.00	-	-	-	70,260.32	-	-	97,531.71	74,538.00	-	190,468.29
								5,014.54		32,224.00
-	-	-	-	-	-	-	-	5,014.54	-	32,224.00
				21,196.69			-	12,912.00		25,826.00
25,826.00				8,230.82			17,595.18	6,457.00		8,230.82
25,826.00	-	-	-	29,427.51	-	-	17,595.18	19,369.00	-	34,056.82
				64,249.21			124,693.66	64,732.94		72,642.34
-	-	-	-	64,249.21	-	-	124,693.66	64,732.94	-	72,642.34
						905.97	-			105,370.74
70.65				73,542.64			-	100,044.45		109,133.61
111,490.05				40,681.37			70,808.68	28,364.70		40,681.37
111,560.70	-	-	-	114,224.01	-	905.97	70,808.68	128,409.15	-	255,185.72
1,700,709.70	-	-	-	1,466,645.07	-	12,275.97	1,361,705.67	1,616,642.63	-	3,206,906.73
8,711,207.10	80,116.00	974,089.17	(7,415,860.21)	11,275,522.91	8,264,931.80	235,970.26	4,718,057.98	11,305,303.79	1,590,356.61	45,288,525.35
1,240,577.76				1,240,577.76			-	1,240,577.76		1,240,577.76
186,470.70				186,470.70			-	186,470.70		186,470.70
500,000.00				500,000.00			-	500,000.00		500,000.00
1,927,048.46	-	-	-	1,927,048.46	-	-	-	1,927,048.46	-	1,927,048.46
1,467,858.00				1,467,858.00			-	1,467,858.00		1,467,858.00
1,440,342.00				1,440,342.00			-	1,440,342.00		1,440,342.00
517,527.00				517,527.00			-	517,527.00		517,527.00
3,425,727.00	-	-	-	3,425,727.00	-	-	-	3,425,727.00	-	3,425,727.00
\$ 14,063,982.56	\$ 80,116.00	\$ 974,089.17	\$(7,415,860.21)	\$ 16,628,298.37	\$ 8,264,931.80	\$ 235,970.26	\$ 4,718,057.98	\$ 16,658,079.25	\$ 1,590,356.61	\$ 50,641,300.81

COUNTY OF CUMBERLAND

Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2016

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, 2016. The County is defined in note 1 to the financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules of expenditures of federal awards and state financial assistance. Because these schedules present only a selected portion of the operations of the County, they are not intended to and do not present the financial position and changes in operations of the County.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules are reported on the modified accrual basis of accounting as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. This basis of accounting is described in note 1 to the financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. 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	\$ 12,166,607.76	\$ 11,275,522.91	\$ 23,442,130.67
Divison of Social Services Grant	19,232,364.00	3,425,727.00	22,658,091.00
Trust - County Open Space		1,927,048.46	1,927,048.46
	<u>\$ 31,398,971.76</u>	<u>\$ 16,628,298.37</u>	<u>\$ 48,027,270.13</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 columns entitled "adjustments" represent the transfers within and between Federal and State Grants.

Note 6: MAJOR PROGRAMS

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

COUNTY OF CUMBERLAND

PART III

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**FOR THE YEAR ENDED
DECEMBER 31, 2016**

COUNTY OF CUMBERLAND
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2016

Section 1- Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance to Needy Families (TANF)
17.258, 17.259, 17.278	Workforce Investment Opportunity Act (WIOA) Cluster
93.563	Title IV-D, Child Support and Paternity Program
93.778	Title XIX, Medical Assistance Program
96.006	Supplemental Security Income
10.561	Supplemental Nutrition Assistance Program

Dollar threshold used to determine Type A programs	\$941,969.15
Auditee qualified as low-risk auditee?	_____ yes <u> x </u> no

COUNTY OF CUMBERLAND
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2016

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? _____ x _____ yes _____ none reported

Type of auditor's report issued on compliance for major programs Unmodified & Qualified for Clean
Communities Grant

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

760-054-7700-001

Comprehensive Alcohol

765-042-4900-005

Clean Communities

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

WorkFirst New Jersey/Workforce Development
Partnership/Workforce Learning Link/Smart Steps

100-054-7550-12X

WokFirst New Jersey General Assistance

010-3380-008-XXX
042-4800-002-XXX

Farmland Preservation Trust Fund

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, 2016

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. 2016-001

Criteria or Specific Requirement

N.J.S.A. 40A:5-15. Deposit of funds paid to the local unit

All moneys, including moneys collected by taxation, received from any source by or on behalf of any local unit or any board or department thereof shall, within 48 hours after the receipt thereof, either:

- a. be paid to the officer charged with the custody of the general funds of the local unit, who shall deposit all such funds within 48 hours after the receipt thereof to the credit of the local unit in its designated legal depository, or
- b. be deposited to the credit of the local unit in its designated legal depository.

Condition

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

Context

During our test of a sample of 25 electronic monitoring program receipts at the County Jail, we noted 2 receipts that were not deposited timely in accordance with the statute. Further discussion with the client indicated all receipts collected in October 2016 were not deposited until November 2016 because the Account Clerk was out on leave.

Effect

Receipts, including cash and checks, were not accounted for timely, nor were they deposited timely.

Cause

There was no back up personnel assigned to deposit the electronic monitoring program receipts while the Account Clerk was out on leave.

Recommendation

County offices that are responsible for collecting receipts should ensure that there is adequately trained back up personnel available to account for all receipts and prepare the bank deposits when the primary personnel is not available. All moneys collected should be deposited within 48 hours.

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, 2016

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

Finding No. 2016-002

Criteria or Specific Requirement

LFN 2012-10 requires that the contracting unit must verify that vendors on a national cooperative contract comply with the applicable New Jersey procurement documentation requirements.

N.J.S.A. 40A:11, Local Public Contract Laws requires Disclosure of Investment Activities in Iran be included in bid specifications.

N.J.S.A. 52:15C-10 requires that contracting units must provide post-award notification to the New Jersey Office of the State Comptroller for any contract for an amount exceeding \$2 million within 20 days of the award.

Condition

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

Context

- 1) Two national cooperative contracts tested did not have required documentation.
- 2) The Disclosure of Investment Activities in Iran was not included in three bid documents tested.
- 3) The County did not report a contract over \$2,000,000 to the State Comptroller's Office (Res. 2016-571 Road Program).

Effect

Noncompliance with the statutes and local finance notice.

Cause

Change of personnel in the County purchasing office.

Recommendation

That the County request and maintain all required documentation for contracts awarded through bid or a national cooperative. That the County provide post-award notification to the New Jersey Office of the State Comptroller for contracts that exceed \$2 million.

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, 2016

Section 3 - Schedule of Federal Award Findings and Questioned Costs

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

Finding No. 2016-003

Information on the Federal Program

Program Title, CFDA Number and Agency: Temporary Assistance for Needy Families – TANF (96.558), U.S. Department of Health and Human Services, Passed through New Jersey Department of Human Services, Division of Family Development

Federal Award Identification Number and Year: unknown, 2016.

Criteria or Specific Requirement

Compliance

Eligibility

Split Eligibility Determination Functions - Some non-Federal entities pay the Federal benefits to the eligible participants but arrange with another entity to perform part or all of the eligibility determination. For example, a State arranges with local government social services agencies to perform the 'intake function' (e.g., the meeting with the social services client to determine income and categorical eligibility) while the State maintains the computer systems supporting the eligibility determination process and actually pays the benefits to the participants. In such cases, the State is fully responsible for Federal compliance for the eligibility determination as the benefits are paid by the State. Moreover, the State shows the benefits paid as Federal awards expended on the State's Schedule of Expenditures of Federal Awards. Therefore, the auditor of the State is responsible for meeting the internal control and compliance audit objectives for eligibility. This may require the auditor of the State to perform, coordinate, or arrange for additional procedures to ensure compliant eligibility determinations when another entity performs part of the eligibility determination functions. The responsibility of the auditor of the State for auditing eligibility does not relieve the auditor of the other entity (e.g., local government) from responsibility for meeting those internal control and compliance audit objectives for eligibility that apply to the other entity's responsibilities. An exception occurs when the auditor of the other entity confirms with the auditor of the State that certain procedures are not necessary.

The State of New Jersey has submitted the State plan to the Secretary outlining how the state intends to conduct the Temporary Assistance for Needy Families program. In accordance with 42 USC 602 (a)(1)(B)(iii), "The document shall set forth objective criteria for the delivery of benefits and the determination of eligibility and for fair and equitable treatment, including an explanation of how the State will provide opportunities for recipients who have been adversely affected to be heard in a State administrative or appeal process."

Excerpt from New Jersey State Plan for Temporary Assistance for needy Families:

Families applying for WFNJ cash assistance must comply with certain requirements in order to apply for WFNJ benefits. They must cooperate with child support requirements in order to establish paternity, and obtain, modify, or enforce child support and medical support orders, and, they must assign all rights to child and spousal support to the county agency. Once the family cooperates with child support, the family must agree to cooperate with work requirements.

COUNTY OF CUMBERLAND
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2016

Section 3 - Schedule of Federal Award Findings and Questioned Costs (Cont'd)

Finding No. 2016-003 (Cont'd)

Criteria or Specific Requirement (Cont'd)

Excerpt from New Jersey State Plan for Temporary Assistance for needy Families:

The initial step in the WFNJ work requirement process is registering for work with the OSCC, unless the individual is deferred from the work requirement. Once the family has demonstrated compliance with these requirements, the application process for WFNJ benefits may proceed. As part of the application process, families must.

- Be income and resource eligible,
- Provide all necessary documentation,
- Sign an Agreement to repay benefits in the event of receipt of income or resources,
- Obtain and provide a Social Security Number for all members of the assistance unit, and
- Comply with personal identification requirements, which may employ the use of systems technology processes for the detection of fraud.

When a family fails to comply with any of these requirements at the time of application or redetermination, the entire assistance unit is ineligible for WFNJ benefits. Families determined ineligible as a result of any of the requirements listed may reapply at any time and have their eligibility determined, provided they comply with all requirements.

An integral part of the ongoing self-sufficiency process for cash assistance recipients is the development of an Individual Responsibility Plan (IRP). This plan serves to identify the mutual obligations of both the participant and the county agency. Included in the plan are steps to be taken by the participant to achieve self-sufficiency, identification of any barriers to employment, and identification of any support services that the agency will provide to assist the family's activities that are geared toward self-sufficiency. The IRP is a living document that is updated each time a participant enters a new activity or at a time of redetermination, in order that changes in family circumstances may be addressed, including the need for supportive services. WFNJ/TANF cases are redetermined for eligibility at least every 12 months.

Internal Control

A non-Federal entity shall maintain internal controls over Federal programs designed to provide reasonable assurance that transactions are executed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program (2 CFR Section 200.62).

Condition

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

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2016

Section 3 - Schedule of Federal Award Findings and Questioned Costs (Cont'd)

Finding No. 2016-003 (Cont'd)

Questioned Costs

In total, questioned costs cannot be determined; the specific questioned costs related to the Condition above was \$3,044.00 paid to the beneficiary in 2016.

Context

1 out of 40 TANF participants tested did not have a redetermination performed by the Division of Social Services between the years of 2013 to 2016. The sample was not statistically valid.

Effect

Payments under the TANF program may be processed on behalf of ineligible client for services received in 2016. Questioned Costs = \$3,044.00

Cause

Evidence supporting the redetermination was not included in the files or provided during the audit.

Recommendation

The Division of Social Services should ensure eligibility determinations and redeterminations for TANF case files are promptly prepared and documented in each case file.

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, 2016

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. 2016-004

Information on the State Program

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

Criteria or Specific Requirement

A contractual agreement between the Social Security Administration (SSA) and the State of New Jersey provides for reimbursement to DFD for assistance granted to individuals while awaiting an initial SSI eligibility determination or during the period of time in which a client is awaiting a reinstatement of terminated or suspended SSI benefits. Paragraph 2 of N.J.A.C. 10:90-14.5 (e) Rules concerning remittal of balance of SSI award to clients states:

Form WFNJ/GA-31, Repayment of Interim Assistance Authorization shall be completed and transmitted and a check equal to the net SSI benefit due the client, if any, shall be forwarded to the client within 10 working days of the Treasurer's receipt of the SSI award from SSA.

Condition

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

Questioned Costs

None.

Context

A compliance test of five payments resulted in the determination that three payments were not disbursed timely. The sample was not statistically valid.

Effect

Benefits were not paid to clients in a timely manner.

Cause

Client oversight.

Recommendation

The Division of Social Services should implement procedures to ensure timely disbursement of SSI net benefit to clients in accordance with WFNJ Manual.

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, 2016

Section 4 - Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2016-005

Information on the State Program

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

Criteria or Specific Requirement

In accordance with NJ-OMB-15-08 and Uniform Guidance, a pass-through entity (PTE) must:

- *Identify the Award and Applicable Requirements* – Clearly identify to the subrecipient: (1) the award as a subaward at the time (or subsequent subaward modification) by providing the information described in 2 CFR section 200.33 (a)(1); (2) all requirements imposed by the PTE on the subrecipient so that the Federal (State) award is used in accordance with Federal (State) statutes, regulations, and the terms and conditions of the award (2 CFR section 200.33 (a)(2)); and (3) any additional requirements that the PTE imposes on the subrecipient in order for the PTE to meet its own responsibility for the Federal (State) award (e.g., financial, performance, and special reports) (2 CFR section 200.331(a)(3)).
- *Evaluate Risk* – Evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)). This evaluation of risk may include consideration of such factors as the following.
 1. The subrecipient's prior experience with the same or similar subawards;
 2. The results of previous audits including whether or not the subrecipient receives single audit in accordance with 2 CFR part 200, subpart F, and the extent to which the same or similar subaward has been audited as a major program;
 3. Whether the subrecipient has new personnel or new or substantially changed systems; and
 4. The extent and results of Federal (State) awarding agency monitoring (e.g., if the subrecipient also receives Federal (State) awards directly from a Federal (State) awarding agency).

Monitor – Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals (2 CFR sections 200.331(d) through (f)). In addition to procedures identified as necessary based upon the evaluation of subrecipient risk or specifically required by the terms and conditions of the award, subaward monitoring must include the following:

1. Reviewing financial and programmatic (performance and special reports) required by the PTE.
2. Following –up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal (State) award provided to the subrecipient from the PTE detected through audits, on-site reviews, and other means.
3. Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the PTE as required by 2 CFR section 200.521.

Condition

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

Questioned Costs

None.

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2016

Section 4 - Schedule of State Financial Assistance Findings and Questioned Costs (Cont'd)

Finding No. 2016-005 (Cont'd)

Context

The County did not identify the grant as being passed through to a subrecipient and did not perform required subrecipient monitoring activities. The sample was not statistically valid.

Effect

The County, as the pass-through entity, did not follow the requirements in accordance with the federal and state guidelines for grant funds that were passed through to a subrecipient.

Cause

Failure to make case-by-case contractor/subrecipient determination.

Recommendation

The County should implement procedures to correctly and timely identify a contractor vs. subrecipient; and ensure its compliance with the federal and state guidelines required for a pass-through entity.

View of Responsible Officials and Planned Corrective Action

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

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

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

FINANCIAL STATEMENT FINDINGS

Finding No. 2015-001

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.

Current Status

This finding has been resolved.

Finding No. 2015-002

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.

Current Status

This finding has been resolved.

Cumberland County Board of Social Services Finding No. 2015-001

Condition

The Cumberland County Board of Social Services did not complete monthly bank reconciliations during 2015 as follows: Assistance Fund for January – December 2015, Administration Fund for October – December 2015, and Clearing Fund for December 2015.

Current Status

This finding has been resolved.

FEDERAL AWARDS

None.

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

STATE FINANCIAL ASSISTANCE PROGRAMS

Finding No. 2015-003

Information on State Program

State Program: Garden State Trust Fund – Farmland Preservation Trust Grant Award

GMIS: 010-3380-001-000-6010

Award Year: 2015

Condition

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

Current Status

This finding has been resolved.

COUNTY OF CUMBERLAND
 Officials in Office and Surety Bonds

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

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
Joseph Derella, Jr.	Director of the Board	C
Darlene Barber	Deputy Director of the Board	C
Carman Daddario	Member of the Board	C
Carol Musso	Member of the Board	C
James Quinn	Member of the Board	C
James Sauro	Member of the Board	C
Thomas Sheppard	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– Until May 13, 2016	
David DeWoody	Qualified Purchasing Agent – Started June 13, 2016	
Theodore Baker, Esq.	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 – Until July 1, 2016	
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

BOWMAN & COMPANY LLP
Certified Public Accountants
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