

COUNTY OF CUMBERLAND

STATE OF NEW JERSEY

REPORT OF AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2018**



COUNTY OF CUMBERLAND
TABLE OF CONTENTS

<u>Exhibit No.</u>		<u>Page No.</u>
	<u>PART 1</u>	
	Independent Auditor's Report	2
	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	5
	<u>CURRENT FUND</u>	
A	Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis	7
A-1	Statements of Operations and Changes in Fund Balance - Regulatory Basis	8
A-2	Statement of Revenue - Regulatory Basis	9
A-3	Statement of Expenditures - Regulatory Basis	12
	<u>TRUST FUNDS</u>	
B	Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis	19
B-1	County Farmland and Open Space Preservation - Statement of Revenues - Regulatory Basis	21
B-2	County Farmland and Open Space Preservation - Statement of Expenditures - Regulatory Basis	21
	<u>GENERAL CAPITAL FUND</u>	
C	Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis	22
	<u>FEDERAL, STATE AND OTHER GRANT FUND</u>	
D	Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis	23
D-1	Statements of Operations and Changes in Fund Balance – Regulatory Basis	24
D-2	Statements of Operations and Changes in Fund Balance - Division of Social Services - Regulatory Basis	25
	<u>GENERAL FIXED ASSETS ACCOUNT GROUP</u>	
E	Statement of Changes in General Fixed Assets—Regulatory Basis	26
	Notes to Financial Statements	27
	<u>SUPPLEMENTAL EXHIBITS</u>	
	<u>CURRENT FUND</u>	
SA-1	Statement of Cash per N.J.S.A.40A:5-5 - Treasurer	74
SA-2	Statement of Change Funds and Petty Cash	75
SA-3	Statement of Shared Service Receivable	76
SA-4	Statement of Commodity Billing Receivable - Gasoline	76

COUNTY OF CUMBERLAND
TABLE OF CONTENTS (CONT'D)

<u>Exhibit No.</u>		<u>Page No.</u>
<u>SUPPLEMENTAL EXHIBITS (CONT'D)</u>		
<u>CURRENT FUND (CONT'D)</u>		
SA-5	Statement of Taxes Receivable	77
SA-6	Statement of Added and Omitted Taxes	77
SA-7	Statement of Revenue Accounts Receivable	78
SA-8	Statement of 2017 Appropriation Reserves	79
SA-9	Statement of Commodity Billings Receivable	83
SA-10	Statement of Accounts Payable	84
SA-11	Statement of Cash Held by County Treasurer for the Board of Health	85
SA-12	Statement of Cash Held by County Treasurer for the County Library	85
<u>TRUST FUND</u>		
SB-1	Statement of Trust Cash Per N.J.S.A.40A:5-5 - Treasurer	87
SB-2	Trust Fund - Other - Statement of Reserve for Payroll and Payroll Taxes Payable	88
SB-3	Trust Fund - Other - Statement of Miscellaneous Trust Fund Reserves	89
SB-4	Trust Fund - Other - Statement of County Prosecutor's Law Enforcement Trust Fund Accounts	90
SB-5	Trust Fund - Other - Statement of Reserve for Modernization of County Clerk	91
SB-6	County Farmland and Open Space Preservation - Statement of Reserve for County Open Space and Farmland Preservation	91
<u>GENERAL CAPITAL FUND</u>		
SC-1	Statement of General Capital Cash Per N.J.S.A.40A:5-5 - Treasurer	93
SC-2	Analysis of General Capital Cash	94
SC-3	Statement of Deferred Charges to Future Taxation - Funded	95
SC-4	Statement of Deferred Charges to Future Taxation - Unfunded	92
SC-5	Statement of Bond Anticipation Notes	97
SC-6	Statement of General Serial Bonds	98
SC-7	Statement of Green Acres Loan Payable	100
SC-8	Statement of Obligations Under Capital Loan Agreement	101
SC-9	Statement of Capital Improvement Authorizations	102
SC-10	Statement of Reserve for Encumbrances	103
SC-11	Statement of Capital Improvement Fund	103
SC-12	Schedule of Reserve to Retire Debt	104
SC-13	Statement of Reserve to Retire Debt Attributable Directly to the Cumberland Manor	105
SC-14	Statement of Bonds and Notes Authorized But Not Issued	106

COUNTY OF CUMBERLAND
TABLE OF CONTENTS (CONT'D)

<u>Exhibit No.</u>		<u>Page No.</u>
<u>FEDERAL, STATE AND OTHER GRANT FUND</u>		
SD-1	Statement of Cash Per N.J.S.A. 40A:5-5 - Treasurer	108
SD-2	Statement of Cash - Division of Social Services	109
SD-3	Statement of Federal, State and Other Grant Awards Receivable	110
SD-4	Statement of Due to Current Fund	117
SD-5	Statement of Grant Billings Receivable	117
SD-6	Statement of Reserve for Federal, State and Other Grants - Unappropriated	118
SD-7	Statement of Reserve for Federal, State and Other Grants - Appropriated	119
SD-8	Statement of Grant Awards - Division of Social Services	125
SD-9	Statement of Reserve for Clearing Fund - Division of Social Services	126
SD-10	Statement of Reserve for Child Support and Paternity Fund - Division of Social Services	127
SD-11	Statement of REACH Account - Division of Social Services	128
SD-12	Statement of Reserve for Unemployment – Division of Social Services	128
<u>OTHER OFFICIALS AND INSTITUTIONS</u>		
SE	County Clerk - Statements of Assets, Liabilities and Reserves - Regulatory Basis	130
SE-1	County Clerk - Statement of Due to County Treasurer	131
SF	Surrogate - Statements of Assets, Liabilities and Reserves - Regulatory Basis	133
SF-1	Surrogate Custodian Account - Statement of Cash and Cash Equivalents	134
SF-2	Surrogate - Statement of Due to County Treasurer	135
SG	Sheriff's Office - Statements of Assets, Liabilities and Reserves - Regulatory Basis	136
SG-1	Sheriff's Office - Statement of Due to County Treasurer	137
SH	Adjuster - Statements of Assets and Reserves - Regulatory Basis	138
SH-1	Adjuster - Statement of Due to County Treasurer	139
SI	Prosecutor's Confidential Fund -- Statements of Assets and Reserves - Regulatory Basis	140
SK	County Jail - Statements of Assets and Reserves - Regulatory Basis	141
SL	Statement of Cash Reconciliation	142
<u>PART 2</u>		
	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	144
<u>Schedule No.</u>		
A	Schedule of Expenditures of Federal Awards	147
B	Schedule of Expenditures of State Financial Assistance	155
	Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance	163

COUNTY OF CUMBERLAND
TABLE OF CONTENTS (CONT'D)

	<u>Page No.</u>
<u>PART 3</u>	
Schedule of Findings and Questioned Costs	
Section 1 - Summary of Auditor's Results	165
Section 2 - Schedule of Financial Statement Findings	167
Section 3 - Schedule of Federal Award Findings and Questioned Costs	168
Section 4 – Schedule of State Financial Assistance Findings and Questioned Costs	169
Summary Schedule of Prior Year Audit Findings and Questioned Costs as Prepared by Management	170
OFFICIALS IN OFFICE AND SURETY BONDS	172
APPRECIATION	173

COUNTY OF CUMBERLAND

PART I

REPORT OF AUDIT OF FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
DECEMBER 31, 2018**

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, 2018 and 2017, 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, 2018, 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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, 2018 and 2017, 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, 2018 and 2017, 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, 2018, in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in note 1.

Emphasis of Matter

Adoption of New Accounting Principles

As discussed in note 1 to the financial statements, during the year ended December 31, 2018, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. The adoption of this new accounting principle resulted in a material note disclosure (see note 7). As a result of the regulatory basis of accounting, described in the previous paragraph, the implementation of this Statement only required financial statement disclosures. Our opinions are not modified with respect to this matter.

Other Matters

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2019 on our consideration of the County of Cumberland's, in the State of New Jersey, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Cumberland's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Cumberland's internal control over financial reporting and compliance.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
September 24, 2019

**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, 2018, 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 24, 2019. That report indicated that the County of Cumberland's financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America, but were prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Our report on the financial statements included an emphasis of matter paragraph describing the adoption of a new accounting pronouncement.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying *Schedule of Findings and Questioned Costs*, as Finding No. 2018-001 that we consider to be a significant deficiency.

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 an instance of noncompliance or other matter that is 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 is described in the accompanying *Schedule of Findings and Questioned Costs* as Finding No. 2018-001.

The County of Cumberland's Response to Findings

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

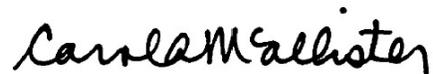
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and federal and state awarding agencies and pass-through entities, in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
September 24, 2019

COUNTY OF CUMBERLAND
CURRENT FUND

Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
As of December 31, 2018 and 2017

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
<u>Assets</u>			
Cash.....	SA-1	\$ 34,846,495.61	\$ 33,650,711.20
Cash - Change Funds.....	SA-2	340.00	340.00
Total Cash.....		<u>34,846,835.61</u>	<u>33,651,051.20</u>
Shared Service Receivable:			
East Point Lighthouse.....	SA-3	12,011.56	108,981.85
Receivables with Full Reserves:			
Commodity Billing Receivable - Gasoline.....	SA-4	33,856.68	15,718.64
Added and Omitted Taxes.....	SA-6	294,258.27	379,130.18
Revenue Accounts Receivable	SA-7	121,791.74	117,792.88
Due Grant Fund.....	SD-4	2,469,960.54	2,232,807.97
Due General Capital Fund.....	SC-1	4,973.84	
Total Receivables with Full Reserves.....		<u>2,924,841.07</u>	<u>2,745,449.67</u>
Total Assets.....		<u>\$ 37,783,688.24</u>	<u>\$ 36,505,482.72</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Liabilities:			
Appropriation Reserves.....	A-3, SA-8	\$ 7,712,479.53	\$ 6,834,526.44
Encumbrances.....	A-3, SA-8	3,632,587.00	4,424,071.66
Accounts Payable.....	SA-10	350,073.00	50,073.00
Due General Capital Fund.....	D		4,128.83
Reserves:			
Reserve - Fuel Facility Charges.....	SA-9	9,904.54	6,785.05
Reserve - East Point Lighthouse.....	A	12,011.56	12,011.56
Board of Health.....	SA-11	2,291,570.40	2,587,817.23
County Library.....	SA-12	439,037.01	297,828.55
Total Cash Liabilities.....		<u>14,447,663.04</u>	<u>14,217,242.32</u>
Reserve for Accounts Receivable.....		2,924,841.07	2,745,449.67
Fund Balance.....		<u>20,411,184.13</u>	<u>19,542,790.73</u>
Total Liabilities, Reserves and Fund Balance.....		<u>\$ 37,783,688.24</u>	<u>\$ 36,505,482.72</u>

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

COUNTY OF CUMBERLAND

CURRENT FUND

Statements of Operations And Changes In Fund Balance - Regulatory Basis
For the Years Ended December 31, 2018 and 2017

<u>Revenue and Other Realized Income</u>		
Fund Balance Utilized.....	\$ 5,680,000.00	\$ 5,400,000.00
Miscellaneous Revenues Anticipated:		
Current Tax Levy.....	97,335,000.00	94,760,000.00
Operations.....	24,792,829.08	26,811,599.52
Federal and State Grants.....	57,854,324.10	60,701,145.64
Non Budget Revenue (MRNA).....	80,875.57	86,334.38
Unexpended Balance of Appropriation Reserves.....	5,326,401.93	6,842,093.87
Deferred Charge Emergency Appropriation		
Funded by Capital Improvement Authorization.....		139,000.00
Canceled Grants.....	237,152.57	135,703.37
Prior Year Revenue Refund.....		(1,250.00)
Prior Year Adjustment.....	(261.30)	(261.30)
Total Revenue and Realized Income.....	191,306,321.95	194,874,365.48
<u>Expenditures</u>		
Budget Appropriations:		
Current Fund Salaries.....	40,411,000.00	38,948,705.00
Current Fund Other Expenses.....	61,576,697.00	59,642,602.00
Current Fund Capital & Debt.....	16,667,948.00	18,770,882.00
Federal and State Grants.....	65,842,019.10	68,521,270.64
Prior Period Expense - Accounts Payable Canceled.....		(883.20)
Prior Period Expense - Pension.....		4,097.12
Total Expenditures.....	184,497,664.10	185,886,673.56
Interfunds (Created).....	(260,264.45)	(121,365.85)
Statutory Excess.....	6,548,393.40	8,866,326.07
Decreased by Fund Balance Utilized.....	(5,680,000.00)	(5,400,000.00)
Excess in Revenue.....	868,393.40	3,466,326.07
Fund Balance, Beginning of Year.....	19,542,790.73	16,076,464.66
Fund Balance, End of Year.....	\$ 20,411,184.13	\$ 19,542,790.73

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, 2018

	Anticipated			<u>Realized</u>	<u>Excess (Deficit)</u>
	<u>Original Budget</u>	<u>NJSA 40A:4-87</u>	<u>Total Anticipated</u>		
Surplus Anticipated.....	\$ 5,680,000.00		\$ 5,680,000.00	\$ (5,680,000.00)	-
<u>Section A - Local Revenue</u>					
Added & Omitted Taxes.....	379,130.00		379,130.00	(379,130.18)	\$ 0.18
Interest on Investments.....	545,563.00		545,563.00	(1,044,960.07)	499,397.07
Overhead Reimbursement					
Health Board.....	340,000.00		340,000.00	(340,000.00)	
Federal Grants.....	32,000.00		32,000.00	(31,839.58)	(160.42)
State Courts.....	1,167,071.00		1,167,071.00	(1,169,906.75)	2,835.75
Fringe Benefits					
Grants and County Agencies.....	10,200,000.00		10,200,000.00	(10,928,062.10)	728,062.10
Retirees and COBRA.....	910,000.00		910,000.00	(806,031.97)	(103,968.03)
Constitutional Officers					
County Clerk - 1 (Prior Rates).....	716,000.00		716,000.00	(1,019,782.10)	303,782.10
County Clerk - 2 (result of 2001 fee increase)...	334,000.00		334,000.00	(335,762.00)	1,762.00
County Clerk - Priority Funding.....	55,000.00		55,000.00	(76,227.00)	21,227.00
County Clerk - Adjuster.....	25,000.00		25,000.00	(22,755.20)	(2,244.80)
Surrogate - 1 (Prior Rates).....	81,000.00		81,000.00	(96,302.22)	15,302.22
Surrogate - 2 (result of 2001 fee increase).....	66,000.00		66,000.00	(67,210.10)	1,210.10
Sheriff - 1 (Prior Rates).....	120,000.00		120,000.00	(192,477.67)	72,477.67
Sheriff - 2 (result of 2001 fee increase).....	60,000.00		60,000.00	(101,220.88)	41,220.88
Elections.....	180,000.00		180,000.00	(209,604.53)	29,604.53
Prosecutor - Discovery.....	10,000.00		10,000.00	(12,587.50)	2,587.50
Fire Academy.....	8,000.00		8,000.00	(20,155.00)	12,155.00
Corrections - Other than Shared Services					
E-Monitoring.....	36,000.00		36,000.00	(38,751.71)	2,751.71
Social Security Reimbursement.....	30,000.00		30,000.00	(30,200.00)	200.00
Inmate Medical Co-Pays.....	12,000.00		12,000.00	(19,756.24)	7,756.24
Bail Forfeitures.....	6,000.00		6,000.00	(12,900.00)	6,900.00
Housing of Gloucester Prisoners.....	1,515,000.00		1,515,000.00	(1,762,947.21)	247,947.21
Housing of State Prisoners.....	14,000.00		14,000.00	(43,565.00)	29,565.00
Public Works - Motor Vehicles Fine Fund.....	100,000.00		100,000.00	(100,000.00)	
Public Works - Street Opening Permits.....	35,000.00		35,000.00	(38,004.00)	3,004.00
First Step Clinic.....	50,000.00		50,000.00	(50,000.00)	
Veteran Cemetery.....	30,000.00		30,000.00	(30,763.00)	763.00
<u>Section B - State Aid</u>					
Debt Service - College Bonds.....	2,202,326.00		2,202,326.00	(2,191,075.97)	(11,250.03)
Debt Service - TEC Bonds.....	2,624,361.00		2,624,361.00	(2,624,361.00)	
State Salary Subsidies					
Constitutional Officers - Prosecutor.....	65,000.00		65,000.00		(65,000.00)
Constitutional Officers - Clerk.....	10,400.00		10,400.00		(10,400.00)
Constitutional Officers - Surrogate.....	10,400.00		10,400.00		(10,400.00)
Constitutional Officers - Sheriff.....	10,400.00		10,400.00		(10,400.00)
Office On Aging.....	58,000.00		58,000.00	(58,000.00)	
Mental Health Board.....	12,000.00		12,000.00	(9,000.00)	(3,000.00)

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue - Regulatory Basis
For the Year Ended December 31, 2018

Schedule of Non-Budget Revenue

Miscellaneous.....	\$ 17,272.98
Employee ID Replacement Fee.....	215.00
Rent - South Jersey Drug Treatment.....	3,600.00
Auction Proceeds.....	19,016.66
Prior Year Refunds.....	615.85
Probation Fines and Restitution.....	232.16
Photocopies (OPRA).....	261.03
Billboard Lease.....	481.95
Election Board - Printing Voter Labels.....	34.20
Construction Board of Appeals.....	200.00
Corrections	
Inmate Booking Fees.....	35,572.18
Vending Machines.....	1,133.49
Copy And Notary Charges.....	925.32
Inmate Transaction Fee.....	1,314.75
Total.....	<u>\$ 80,875.57</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, 2018

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Salaries</u>					
General Government					
Freeholders.....	\$ 145,000.00	\$ 145,750.00	\$ (142,057.80)		\$ 3,692.20
County Clerk.....	511,000.00	515,000.00	(499,347.60)		15,652.40
Administration & Finance.....	1,520,000.00	1,520,000.00	(1,454,526.96)		65,473.04
Technology.....	333,000.00	333,000.00	(325,300.42)		7,699.58
Board of Taxation.....	183,000.00	183,000.00	(166,295.78)		16,704.22
Board of Elections.....	352,000.00	352,000.00	(298,501.40)		53,498.60
Legal.....	279,000.00	279,000.00	(201,620.99)		77,379.01
Adjuster.....	147,000.00	147,750.00	(141,989.66)		5,760.34
Buildings & Grounds.....	1,985,000.00	1,985,000.00	(1,704,007.28)		280,992.72
Fringe Benefits & Payroll Taxes					
Terminal Leave - Sick & Vacation.....	175,000.00	175,000.00	(175,000.00)		
Salary Adjustments.....	25,000.00	19,500.00			19,500.00
Land Use Administration - Planning.....	615,000.00	615,000.00	(553,065.36)		61,934.64
Judiciary and Corrections					
Surrogate.....	391,000.00	391,000.00	(347,297.63)		43,702.37
Sheriff.....	4,597,000.00	4,597,000.00	(4,338,101.08)		258,898.92
Prosecutor.....	8,514,000.00	8,414,000.00	(8,002,210.76)		411,789.24
Juvenile Detention.....	194,000.00	194,000.00	(184,203.04)		9,796.96
County Jail.....	14,382,000.00	14,382,000.00	(12,812,471.39)		1,569,528.61
Public Safety					
Weights & Measures.....	145,000.00	145,000.00	(138,691.23)		6,308.77
Emergency Communications (911).....	1,455,000.00	1,455,000.00	(1,336,573.92)		118,426.08
Emergency Management.....	269,000.00	269,000.00	(265,802.34)		3,197.66
Fire Academy.....	75,000.00	75,000.00	(65,846.03)		9,153.97

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2018

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Salaries (Cont'd)</u>					
Public Works					
Roads & Bridges.....	\$ 1,801,000.00	\$ 1,774,000.00	\$ (1,598,750.20)		\$ 175,249.80
Traffic Engineer.....	148,000.00	150,000.00	(142,565.09)		7,434.91
Engineering.....	566,000.00	591,000.00	(568,991.52)		22,008.48
Mosquito Control.....	504,000.00	504,000.00	(471,912.94)		32,087.06
Health & Human/Social Services					
Aging & Disabled.....	325,000.00	325,000.00	(187,907.40)		137,092.60
Drug & Alcohol Treatment.....	161,000.00	161,000.00	(25,410.13)		135,589.87
Veterans Affairs.....	137,000.00	137,000.00	(115,538.47)		21,461.53
Recreation, Culture, Heritage & Education					
Recreation.....	46,000.00	46,000.00	(44,593.76)		1,406.24
Rutgers Agriculture Extension.....	395,000.00	395,000.00	(374,620.34)		20,379.66
County School Superintendent.....	136,000.00	136,000.00	(130,379.96)		5,620.04
Sub-Total Operations - Salaries.....	40,511,000.00	40,411,000.00	(36,813,580.48)	-	3,597,419.52
<u>Other Expenses</u>					
General Government					
Freeholders.....	83,000.00	83,000.00	(53,237.20)	\$ (21,885.18)	7,877.62
County Clerk.....	105,000.00	105,000.00	(66,544.69)	(12,736.46)	25,718.85
Administration & Finance.....	364,000.00	364,000.00	(311,928.54)	(39,254.36)	12,817.10
Technology.....	226,000.00	226,000.00	(110,586.87)	(111,763.26)	3,649.87
Auditor.....	125,000.00	125,000.00			125,000.00
Election Expenses.....	575,000.00	635,000.00	(583,391.31)	(17,519.93)	34,088.76
Board of Taxation.....	12,450.00	12,450.00	(9,017.17)	(1,022.89)	2,409.94
Board of Elections.....	20,150.00	20,150.00	(12,848.10)	(1,380.00)	5,921.90
Legal.....	150,000.00	70,000.00	(21,059.40)	(15,286.93)	33,653.67
Adjuster.....	107,000.00	107,000.00	(25,102.05)	(21,184.12)	60,713.83

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2018

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Other Expenses (Cont'd)</u>					
Central Expenses - Facilities					
Other Insurance.....	\$ 1,965,000.00	\$ 1,965,000.00	\$ (1,965,000.00)		
Buildings & Grounds.....	735,000.00	735,000.00	(645,353.20)	\$ (81,341.10)	\$ 8,305.70
Switchboard.....	425,000.00	425,000.00	(374,264.65)	(24,387.54)	26,347.81
Postage.....	105,000.00	105,000.00	(99,012.50)	(512.72)	5,474.78
Utilities - Heat, Electric, Water, etc.....	1,825,000.00	1,718,740.00	(1,263,726.19)	(63,389.06)	391,624.75
Gasoline.....	350,000.00	475,000.00	(336,924.25)	(88.61)	137,987.14
Fringe Benefits & Payroll Taxes					
Workers Compensation.....	1,535,000.00	1,535,000.00	(1,535,000.00)		
Employee Health Insurance.....	14,300,000.00	14,200,000.00	(11,638,508.84)	(1,885,301.60)	676,189.56
Retiree Health Insurance.....	3,200,000.00	3,200,000.00	(3,067,672.46)		132,327.54
Employee Insurance Waivers.....	250,000.00	250,000.00	(247,172.92)		2,827.08
Education Fund, Tuition Reimburse.....	110,000.00	110,000.00	(41,034.00)		68,966.00
Pension - DCRP.....	50,000.00	50,000.00	(36,977.25)		13,022.75
Pension - Public Employees.....	4,952,919.00	5,024,419.00	(5,023,992.35)		426.65
Pension - Police & Fire.....	3,503,648.00	3,506,148.00	(3,506,030.45)		117.55
Social Security.....	4,500,000.00	4,480,000.00	(4,234,863.36)		245,136.64
NJ Unemployment.....	470,000.00	490,000.00	(475,242.55)		14,757.45
Land Use Administration					
Planning.....	110,000.00	110,000.00	(92,844.74)	(10,765.35)	6,389.91
Agriculture Development.....	15,000.00	15,000.00			15,000.00
Soil Conservation.....	15,000.00	15,000.00	(15,000.00)		
Board of Construction Appeals.....	20,000.00	20,000.00	(9,229.65)	(3,270.35)	7,500.00
Judiciary and Corrections					
Surrogate.....	34,000.00	34,000.00	(29,768.81)	(3,969.69)	261.50
Sheriff.....	361,600.00	361,600.00	(316,990.22)	(36,032.89)	8,576.89
Medical Examiner.....	965,000.00	965,000.00	(467,639.34)	(1,194.20)	496,166.46

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2018

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Other Expenses (Cont'd)</u>					
Judiciary and Corrections (Cont'd)					
Prosecutor.....	\$ 509,600.00	\$ 674,660.00	\$ (426,369.95)	\$ (242,324.35)	\$ 5,965.70
Juvenile Detention - Shared Service.....	1,350,000.00	1,350,000.00	(943,525.87)	(119,989.76)	286,484.37
Juvenile Detention.....	23,375.00	23,375.00	(6,342.80)	(2,219.66)	14,812.54
County Jail - Corrections.....	5,297,187.00	5,297,187.00	(3,905,244.43)	(470,107.93)	921,834.64
Public Safety					
Weights & Measures.....	4,650.00	4,850.00	(4,370.43)	(376.86)	102.71
Emergency Communications (911).....	140,550.00	140,550.00	(92,457.69)	(45,475.76)	2,616.55
Emergency Management.....	19,595.00	19,595.00	(17,729.60)	(859.03)	1,006.37
Fire Academy.....	29,100.00	29,100.00	(12,031.74)	(16,325.86)	742.40
Volunteer Fire Police.....	11,000.00	11,000.00	(11,000.00)		
Emergency Phones, Fiber & Towers.....	200,000.00	200,000.00	(134,865.73)	(14,493.58)	50,640.69
Public Works					
Roads & Bridges.....	586,950.00	586,950.00	(499,435.38)	(65,094.53)	22,420.09
Traffic Engineer.....	118,600.00	118,600.00	(85,389.18)	(32,566.70)	644.12
Engineering.....	54,400.00	54,400.00	(54,135.55)	(257.63)	6.82
Mosquito Control.....	70,000.00	70,000.00	(65,167.37)	(4,612.53)	220.10
Lighting of Streets & Bridges.....	50,000.00	50,000.00	(41,903.36)	(948.83)	7,147.81
Health & Human/Social Services					
Aging & Disabled.....	35,000.00	35,000.00	(11,531.50)	(588.24)	22,880.26
Drug & Alcohol Treatment.....	31,655.00	31,655.00	(23,111.31)	(5,918.00)	2,625.69
Mental Health Board.....	7,400.00	7,400.00	(3,177.81)	(786.93)	3,435.26
First Step Clinic.....	20,000.00	20,000.00	(7,598.70)		12,401.30
Social Service Agency Contributions.....	370,725.00	370,725.00	(263,725.00)	(27,000.00)	80,000.00
Veterans Affairs.....	40,000.00	40,000.00	(30,406.70)	(3,454.00)	6,139.30

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2018

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Other Expenses (Cont'd)</u>					
Recreation, Culture, Heritage & Education					
Recreation.....	\$ 55,000.00	\$ 55,000.00	\$ (50,207.66)	\$ (3,150.00)	\$ 1,642.34
County Library.....	1,025,000.00	1,025,000.00	(1,025,000.00)		
County College.....	6,464,930.00	6,464,930.00	(6,464,930.00)		
Out of County College Tuition.....	50,000.00	50,000.00	(29,468.64)		20,531.36
Rutgers Agriculture Extension.....	137,814.00	87,814.00	(34,478.38)	(22,217.41)	31,118.21
Vocational & Technical High School.....	2,485,000.00	2,485,000.00	(2,485,000.00)		
County School Superintendent.....	30,225.00	30,225.00	(22,187.87)	(223.60)	7,813.53
Special Services School District.....	200,000.00	200,000.00	(200,000.00)		
Unclassified					
Contingency.....	35,000.00	35,000.00	(16,730.00)	(10,670.00)	7,600.00
Matching Funds for Grants (NJSA 40A:4-85 \$1,411,826.00-)	1,420,000.00	8,174.00			8,174.00
Purchase of Vehicles.....	400,000.00	412,000.00	(255,928.44)	(155,476.39)	595.17
Prior Year Bills.....	51,000.00	51,000.00	(25,337.36)		25,662.64
Sub-Total Operations - Other Expenses.....	62,888,523.00	61,576,697.00	(53,864,751.51)	(3,597,423.82)	4,114,521.67
<u>Public and Private Programs</u>					
State Assumed Social Service Programs					
State Institutions, Mental Diseases.....	1,068,739.00	1,068,739.00	(1,068,739.00)		
Social Service Programs					
Social Service Board.....	2,409,567.00	2,409,567.00	(2,409,567.00)		
Social Service Board, County Share.....	5,405,521.00	5,405,521.00	(5,405,521.00)		
Social Service Board, NJ Share.....	15,343,833.00	15,343,833.00	(15,343,833.00)		
SSI - County.....	562,842.00	562,842.00	(562,842.00)		
SSI - Division of Social Services.....	1,688,527.00	1,688,527.00	(1,688,527.00)		
TANF - County.....	99,430.00	99,430.00	(99,430.00)		
TANF - Division of Social Services.....	2,648,187.00	2,648,187.00	(2,648,187.00)		

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures - Regulatory Basis
For the Year Ended December 31, 2018

	Anticipated		Expended		
	<u>Original Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbrances</u>	<u>Reserved</u>
<u>Public and Private Programs (Cont'd)</u>					
Federal and State Grants (NJSA 40A:4-87 \$26,221,029.80+)... \$	8,982,517.30	\$ 35,203,547.10	\$ (35,203,547.10)		
Matching Funds for Grants (NJSA 40A:4-85 \$1,411,826.00+)..		1,411,826.00	(1,411,826.00)		
Sub-Total Operations - Public and Private Programs	38,209,163.30	65,842,019.10	(65,842,019.10)	-	-
Total Operations.....	141,608,686.30	167,829,716.10	(156,520,351.09)	\$ (3,597,423.82)	\$ 7,711,941.19
<u>Capital, Debt and Other Charges</u>					
Capital Improvement Fund.....	400,000.00	400,000.00	(400,000.00)		
Capital Projects in Budget.....	155,000.00	155,000.00	(119,298.48)	(35,163.18)	538.34
Unfunded Deferred Charge.....	17,296.00	17,296.00	(17,296.00)		
Bond Principal - College Bonds (County).....	1,740,000.00	1,740,000.00	(1,740,000.00)		
Bond Principal - College Bonds (NJ).....	1,810,000.00	1,810,000.00	(1,810,000.00)		
Bond Principal - TEC Bonds.....	1,795,000.00	1,795,000.00	(1,795,000.00)		
Bond Principal - Other Bonds.....	5,285,000.00	5,285,000.00	(5,285,000.00)		
Green Acres Loans.....	101,499.00	101,499.00	(101,499.00)		
Interest on Bonds - College Bonds (County).....	456,676.00	456,676.00	(456,676.00)		
Interest on Bonds - College Bonds (NJ).....	392,326.00	392,326.00	(392,326.00)		
Interest on Bonds - TEC Bonds.....	2,647,806.00	2,647,806.00	(2,647,806.00)		
Interest on Bonds - Other Bonds.....	1,582,811.00	1,582,811.00	(1,582,811.00)		
Interest on Notes.....	284,534.00	284,534.00	(284,534.00)		
Total Capital, Debt and Other Charges.....	16,667,948.00	16,667,948.00	(16,632,246.48)	(35,163.18)	538.34
Total Appropriations.....	\$ 158,276,634.30	\$ 184,497,664.10	\$ (173,152,597.57)	\$ (3,632,587.00)	\$ 7,712,479.53

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures - Regulatory Basis
 For the Year Ended December 31, 2018

	<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>
Total Appropriations Brought Forward.....	\$ 158,276,634.30	\$ 184,497,664.10	\$ (173,152,597.57)	\$ (3,632,587.00)	\$ 7,712,479.53
Original Budget.....	\$ 158,276,634.30				
Amended by NJSA 40A:4-87.....		<u>26,221,029.80</u>			
Total Budget Adjustments.....		<u>\$ 184,497,664.10</u>			
Cash Disbursed.....			\$ (116,309,378.05)		
Commodity Billing Receivable - Gasoline.....			450,441.58		
Federal and State Grants Appropriated.....			(35,203,547.10)		
Social Service Programs.....			<u>(22,090,114.00)</u>		
Total.....			<u>\$ (173,152,597.57)</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, 2018 and 2017

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
<u>Assets</u>			
Trust Fund - Other:			
Cash.....	SB-1	\$ 10,560,253.58	\$ 8,086,762.34
Trust Fund - County Farmland and Open Space Preservation:			
Cash.....	SB-1	458,810.97	283,663.31
Due NJ DEP - Green Acres.....	SB-1		300,000.00
Trust Fund - Audio-Visual Aid:			
Cash.....	SB-1	21,275.34	21,275.34
Total.....		<u>\$ 11,040,339.89</u>	<u>\$ 8,691,700.99</u>

Liabilities, Reserves and Fund Balance

Trust Fund - Other:			
Miscellaneous Trust Reserves:			
Finance:			
Terminal Leave, Accumulated Sick Time.....	SB-3	\$ 1,365,933.92	\$ 1,212,130.55
Insurance - Property and Equipment.....	SB-3	504,729.12	437,011.20
Insurance - Liability.....	SB-3	1,101,670.03	482,234.40
Insurance - Workers Compensation.....	SB-3	490,062.59	556,639.74
Tax Board - Appeals.....	SB-3	117,665.44	119,693.75
Surrogate.....	SB-3	63,189.45	63,373.45
Planning:			
Performance Guarantees.....	SB-3	372,594.02	316,594.02
Sub-division Site Inspection Escrow.....	SB-3	43,017.26	37,935.29
Donations - Cultural and Heritage.....	SB-3	22,373.56	15,873.88
Weights and Measures Fund.....	SB-3	43,148.44	88,043.83
911 Emergency Communications - Donations.....	SB-3		6,414.92
Sheriff:			
Sheriff.....	SB-3	20,726.57	16,605.00
Law Enforcement Trust / Forfeited Funds.....	SB-3	49,013.62	83,419.12
Donations - K-9.....	SB-3	5,372.43	5,749.01

(Continued)

COUNTY OF CUMBERLAND
TRUST FUNDS

Statements of Assets, Liabilities, Reserves and Fund Balance - Regulatory Basis
As of December 31, 2018 and 2017

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
<u>Liabilities, Reserves and Fund Balance (Cont'd)</u>			
Trust Fund - Other (Cont'd):			
Miscellaneous Trust Reserves (Cont'd):			
Sheriff (Cont'd):			
Attorney Identification Card Program.....	SB-3	\$ 1,519.75	\$ 1,344.75
Donations - Community Programs.....	SB-3	27,296.36	26,664.46
Corrections - County Jail:			
Commissions, Commissary and Telephone.....	SB-3	250,005.83	232,133.53
Last Chance Program.....	SB-3	4,175.50	4,175.50
Public Works:			
Roads - Motor Vehicle Fines.....	SB-3	571,939.65	529,332.26
Roads - Emergency Repair, FEMA/Insurance.....	SB-3	2,191,510.72	750,380.87
Aging and Disabled:			
Homeless.....	SB-3	84,155.61	85,351.00
Older Americans Act.....	SB-3	792,424.18	788,513.97
Drug and Alcohol - First Step Program.....	SB-3		
Veterans Cemetery - Donations.....	SB-3	1,625.00	1,625.00
Employment Training - Transportation.....	SB-3	151,477.49	147,283.79
Library - Donations.....	SB-3	4,791.25	3,778.94
Prosecutor's Law Enforcement.....	SB-4	1,163,521.12	968,422.41
County Clerk.....	SB-5	536,235.06	535,891.55
Payroll Withholding Liabilities:			
Reserve Balances.....	SB-2	14,738.21	23,460.13
Encumbrances.....	SB-2	565,341.40	546,686.02
Trust Fund - County Farmland and Open Space Preservation:			
Farmland and Open Space Preservation.....	SB-6	458,810.97	283,663.31
Loan Payable - Trust for Public Land.....	SB-1		300,000.00
Trust Fund - Audio-Visual Aid:			
Schools, Audio Visual Aids			
Fund Balance.....	B	21,275.34	21,275.34
		<u>\$ 11,040,339.89</u>	<u>\$ 8,691,700.99</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, 2018

<u>Revenue</u>	<u>Anticipated Budget</u>	<u>Budget After Modifications</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Amount to be Raised by Taxation.....	\$ 882,399.50	\$ 882,399.50	\$ (882,343.34)	\$ (56.16)
Added & Omitted Taxes.....		3,589.53	(3,645.69)	56.16
State Grants.....		1,079,265.23	(1,079,265.23)	
Municipal Share.....		35,480.35	(35,480.35)	
Property Owner Share.....		7,950.00	(7,950.00)	
Reserved Balance.....	283,663.31	283,663.31	(283,663.31)	
Total Revenue.....	\$ 1,166,062.81	\$ 2,292,347.92	\$(2,292,347.92)	\$ -
			Cash Receipts.....	\$(2,008,684.61)
			Reserved Funds.....	(283,663.31)
			Total Realized.....	\$(2,292,347.92)

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, 2018

<u>Appropriation</u>	<u>Appropriation</u>		<u>Paid or Charged</u>	<u>Reserved</u>
	<u>Anticipated Budget</u>	<u>Budget After Modifications</u>		
Acquisition of Farmland.....	\$ 1,166,062.81	\$ 2,292,347.92	\$(1,833,536.95)	\$ 458,810.97

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, 2018 and 2017

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
<u>Assets</u>			
Cash.....	SC-1	\$ 18,563,262.08	\$ 16,044,828.86
Due Current Fund (Vo-TEC HS Interest).....	A		4,128.83
Deferred Charges to Future Taxation			
Funded.....	SC-3	128,336,443.15	121,664,243.80
Unfunded.....	SC-4	33,664,999.72	20,217,295.72
Total.....		<u>\$ 180,564,704.95</u>	<u>\$ 157,930,497.21</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Due Current Fund (Vo-TEC HS Interest).....	SC-1	\$ 4,973.84	
Outstanding Debt:			
Bond Anticipation Notes Payable.....	SC-5	6,365,000.00	\$ 17,600,000.00
Serial Bonds Payable.....	SC-6	69,555,000.00	60,990,000.00
Green Acres Loan Payable.....	SC-7	111,443.15	209,243.80
Obligations under Capital Loan Agreement.....	SC-8	58,670,000.00	60,465,000.00
Improvement Authorizations:			
Funded.....	SC-9	8,452,165.41	4,776,058.28
Unfunded.....	SC-9	31,758,933.68	8,178,721.91
Reserve for Encumbrances.....	SC-10	2,124,231.87	3,888,940.90
Capital Improvement Fund.....	SC-11	265,622.35	200,622.35
Reserve to Retire Debt.....	SC-12	2,812,696.51	1,022,253.83
Reserve to Retire Debt, Manor.....	SC-13	444,638.14	599,656.14
Total.....		<u>\$ 180,564,704.95</u>	<u>\$ 157,930,497.21</u>
Bonds & Notes Authorized but not Issued.....	SC-14	<u>\$ 27,299,999.72</u>	<u>\$ 2,617,295.72</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, 2018 and 2017

	<u>Ref.</u>	<u>2018</u>	<u>2017</u>
<u>Assets</u>			
Cash.....	SD-1	\$ 4,501,236.53	\$ 2,187,544.22
Cash - Division of Social Services.....	SD-2	8,605,032.03	7,928,118.67
Grant Billings Receivable.....	SD-5	5,407,688.53	382,259.09
Grant Awards Receivable.....	SD-3	34,336,529.67	34,652,972.13
Total Assets.....		<u>\$ 52,850,486.76</u>	<u>\$ 45,150,894.11</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Due Current Fund.....	SD-4	\$ 2,469,960.54	\$ 2,232,807.97
Unappropriated Reserves.....	SD-6	248,533.87	155,169.16
Appropriated Reserves			
Other Grant Programs.....	SD-7	30,485,539.82	27,712,199.09
Encumbrances.....	SD-7	11,041,420.50	7,122,599.22
Division of Social Services:			
Due State of New Jersey -			
Temporary Assistance to Needy Families (TANF).....	SD-8	8,423.64	10,480.63
Child Support.....	SD-8	9,111.20	7,497.67
Accounts Payable.....	D-2	380,990.22	228,418.22
Payroll Liabilities.....	D	87,118.76	87,118.76
Advance Payable - Reach.....	SD-11	55,000.00	55,000.00
Unemployment Trust Fund.....	SD-12	461,936.08	461,812.51
Appropriated Grant Reserves.....	SD-8	3,406,064.68	2,641,163.66
Reserve for Clearing Fund.....	SD-9	19,821.54	346,141.06
Reserve for Child Support and Paternity Fund.....	SD-10	119,784.85	98,155.06
Restricted Reach Account.....	SD-11	(1,260.93)	(197.56)
Restricted Fund Balance.....	D-2	4,058,041.99	3,992,528.66
Total Liabilities, Reserves and Fund Balance.....		<u>\$ 52,850,486.76</u>	<u>\$ 45,150,894.11</u>

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

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statements Of Operations And Changes In Fund Balance - Regulatory Basis
For the Years Ended December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>Revenue and Other Realized Income</u>		
Grant Awards Realized		
Original Budget.....	\$ 8,982,517.30	\$ 9,929,338.00
Amendments.....	26,221,029.80	27,903,067.64
Total Grant Awards Realized.....	<u>35,203,547.10</u>	<u>37,832,405.64</u>
<u>Expenditures</u>		
Grant Awards Appropriated		
Original Budget.....	8,982,517.30	9,929,338.00
Amendments.....	26,221,029.80	27,903,067.64
Local Matching Share Appropriated		
Original Budget.....	1,240,132.00	1,219,497.00
Amendments.....	171,694.00	58,832.00
Total Grant Awards Appropriated with Match.....	<u>36,615,373.10</u>	<u>39,110,734.64</u>
Deficit.....	(1,411,826.00)	(1,278,329.00)
Received from Current Fund Appropriation.....	<u>1,411,826.00</u>	<u>1,278,329.00</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, 2018

	<u>Budget</u>	<u>Transfers</u>	<u>Actual</u>	<u>Difference</u>
<u>Anticipated Revenue</u>				
Surplus Anticipated.....	\$ 1,143,751.00		\$ 1,143,751.00	
County Appropriation.....	5,405,521.00		5,405,521.00	
State & Federal Allocation.....	15,343,833.00		14,984,666.00	\$ 359,167.00
Heating/Energy Assistance.....	14,560.00		14,500.00	60.00
IVES Incentives.....	97,558.00		4,927.26	92,630.74
Food Stamps.....	303,843.00		110,133.07	193,709.93
Medicaid.....	122,388.00		434,863.00	(312,475.00)
Medical Outstationing.....	274,092.00		346,000.00	(71,908.00)
Child Support Program.....	423,054.00		698,965.59	(275,911.59)
Interest Earned.....	2,030.00		9,452.59	(7,422.59)
TOP Refunds.....	700.00			700.00
Revenue Not Anticipated.....			22,091.00	(22,091.00)
Total Revenue.....	23,131,330.00	-	23,174,870.51	(43,540.51)
<u>Appropriations</u>				
Salaries.....	12,558,565.00		12,136,090.26	422,474.74
Consulting Services.....	140,000.00		123,692.37	16,307.63
Employee Benefits.....	7,713,500.00		7,337,979.75	375,520.25
Travel.....	22,900.00		12,395.27	10,504.73
Office Expense.....	402,220.00		362,990.90	39,229.10
Equipment.....	15,000.00			15,000.00
Facilities.....	1,166,195.00		1,106,000.52	60,194.48
Development.....	65,000.00		49,271.95	15,728.05
Miscellaneous Matchable.....	26,200.00	\$ 8,200.00	15,709.37	18,690.63
Food Stamps.....	700.00		442.92	257.08
Audit.....	55,000.00	(8,200.00)	45,000.00	1,800.00
Child Support Program.....	40,949.00	8,000.00	44,059.81	4,889.19
Technology.....	640,000.00	(8,000.00)	354,415.11	277,584.89
Miscellaneous Not Matchable.....	285,101.00		254,101.65	30,999.35
Total Appropriations.....	23,131,330.00	-	21,842,149.88	1,289,180.12
Prior Year Accounts Payable.....			(123,456.30)	(123,456.30)
Results of Operations.....	-	-	1,209,264.33	1,209,264.33
Less Surplus Utilized.....	(1,143,751.00)		(1,143,751.00)	
Actual Operations.....	(1,143,751.00)		65,513.33	1,209,264.33
Balance December 31, 2017.....	3,992,528.66		3,992,528.66	
Balance December 31, 2018.....	\$ 2,848,777.66	\$ -	\$ 4,058,041.99	\$ 1,209,264.33
Cash Disbursed.....			\$ 21,461,159.66	
Accounts Payable.....			380,990.22	
Total Expended.....			\$ 21,842,149.88	

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, 2018

	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>2018</u> <u>Additions</u>	<u>2018</u> <u>Deletions</u>	<u>Balance</u> <u>Dec. 31, 2018</u>
General Fixed Assets:				
Building	\$ 57,177,206.72	\$ 467,813.90		\$ 57,645,020.62
Land	2,976,255.22			2,976,255.22
Equipment	7,811,284.07	236,737.70	\$ 93,615.94	7,954,405.83
Vehicle (Truck/Heavy Equipment)	10,493,293.29	1,339,965.76	172,427.00	11,660,832.05
Computers	2,508,721.66	118,433.42	25,802.32	2,601,352.76
Vehicles	2,661,810.10	1,153,228.54	221,721.20	3,593,317.44
Total General Fixed Assets	<u>\$ 83,628,571.06</u>	<u>\$ 3,316,179.32</u>	<u>\$ 513,566.46</u>	<u>\$ 86,431,183.92</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, 2018

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Cash, Cash Equivalents and Investments - Cash and cash equivalents include petty cash, change funds and cash on deposit with public depositories. All certificates of deposit are recorded as cash regardless of the date of maturity. Investments are stated at cost; 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 federal, state and other grant fund represent amounts available for anticipation as revenue in future years' budgets, with certain restrictions.

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

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

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

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

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

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

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

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

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

For the year ended December 31, 2018, the County adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. As a result of adopting Statement No. 75, the County was required to measure and disclose liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to their postemployment benefits plan. As a result of the regulatory basis of accounting previously described in note 1, the implementation of this Statement only required financial statement disclosures. There exists no impact on the financial statements of the County.

Note 2: CASH AND CASH EQUIVALENTS

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

Note 2: CASH AND CASH EQUIVALENTS (CONT'D)

As of December 31, 2018, the County's entire bank balance of \$78,172,513.73 was insured by FDIC and GUDPA.

Note 3: PROPERTY TAXES

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

Comparative Tax Information

<u>Year</u>	<u>Net Valuation on which County Taxes are Apportioned</u>	<u>Board of Health Tax Rate</u>	<u>Farmland Preservation Tax Rate</u>	<u>County Tax Rate</u>
2018	\$8,823,433,400.00	\$0.0529	\$0.0100	\$1.1151
2017	8,737,489,589.00	0.0524	0.0100	1.0969
2016	8,832,912,324.00	0.0514	0.0100	1.0589
2015	8,689,785,077.00	0.0510	0.0100	1.0440
2014	8,941,462,565.00	0.0489	0.0100	0.9823

Comparison of Tax Levies and Collections

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
2018	\$ 97,335,000.00	\$ 97,335,000.00	100.00%
2017	94,760,000.00	94,760,000.00	100.00%
2016	92,715,000.00	92,715,000.00	100.00%
2015	89,695,000.00	89,695,000.00	100.00%
2014	86,997,488.00	86,997,488.00	100.00%

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>
2018	\$ 20,411,184.13	\$ 6,400,000.00	31.36%
2017	19,542,790.73	5,680,000.00	29.06%
2016	16,076,464.66	5,400,000.00	33.59%
2015	15,724,228.47	5,000,000.00	31.80%
2014	13,859,180.05	4,800,000.00	34.63%

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, 2018:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
Current	\$ 2,474,934.38	
Federal, State and Other Grant		\$ 2,469,960.54
General Capital		4,973.84
	<u>\$ 2,474,934.38</u>	<u>\$ 2,474,934.38</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 2019, 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, required supplementary information and detailed information about the PERS and PFRS plan's fiduciary net position which can be obtained by writing to or at the following website:

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

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

Public Employees' Retirement System - The Public Employees' Retirement System is a cost-sharing multiple-employer defined benefit pension plan which was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A. The PERS' 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' 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' 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' 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 New Jersey State Police Retirement System (SPRS) or the Police and Firemen's Retirement System (PFRS) after May 21, 2010, who earn salary in excess of established "maximum compensation" limits; employees otherwise eligible to enroll in PERS on or after November 2, 2008, who do not earn the minimum annual salary for tier 3 enrollment but who earn salary of at least \$5,000.00 annually; and employees otherwise eligible to enroll in PERS after May 21, 2010 who do not work the minimum number of hours per week required for tiers 4 or 5 enrollment, but who earn salary of at least \$5,000.00 annually.

Vesting and Benefit Provisions

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

The following represents the membership tiers for PERS:

Tier Definition

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

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

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

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

The following represents the membership tiers for PFRS:

Tier Definition

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

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

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

Contributions

Public Employees' Retirement System - The contribution policy is set by N.J.S.A. 43:15A and requires contributions by active members and contributing employers. 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 7.34% in State fiscal year 2018. 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 (P.L. 2001, C. 366) was 10% in State fiscal year 2018. Employers' contribution are based on an actuarially determined amount, which includes the normal cost and unfunded accrued liability.

The County's contractually required contribution rate for the year ended December 31, 2018 was 14.13% 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, 2018, the County's contractually required contribution to the pension plan for the year ended December 31, 2018 is \$4,647,615.00, and was payable by April 1, 2019. 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, 2017, the County's contractually required contribution to the pension plan for the year ended December 31, 2017 was \$4,187,092.16, which was paid on April 1, 2018. Employee contributions to the Plan during the year ended December 31, 2018 were \$2,524,740.76.

Police and Firemen's Retirement System - The contribution policy is set by N.J.S.A. 43:16A and requires contributions by active members and contributing employers. Pursuant to the provisions of P.L. 2011, C. 78, the active member contribution rate was 10% in State fiscal year 2018. 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, 2018 was 30.51% 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, 2018, the County's contractually required contribution to the pension plan for the year ended December 31, 2018 is \$3,875,879.00, and was payable by April 1, 2019. 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, 2017, the County's contractually required contribution to the pension plan for the year ended December 31, 2017 was \$3,503,648.00, which was paid on April 1, 2018. Employee contributions to the Plan during the year ended December 31, 2018 were \$1,301,492.10.

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, 2018 was 3.40% of the County's covered payroll.

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

Police and Firemen's Retirement System (Cont'd) - Based on the most recent PFRS measurement date of June 30, 2018, the State's contractually required contribution, on-behalf of the County, to the pension plan for the year ended December 31, 2018 is \$431,563.00, and was payable by April 1, 2019. Based on the PFRS measurement date of June 30, 2017, the State's contractually required contribution, on-behalf of the County, to the pension plan for the year ended December 31, 2017 was \$342,309.00, which was paid on April 1, 2018.

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, 2018, employee contributions totaled \$81,355.37, and the County's contributions were \$38,160.96. 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, 2018, the County's proportionate share of the PERS net pension liability was \$91,998,948.00. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. 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, 2018. 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, 2018 measurement date, the County's proportion was 0.4672487027%, which was an increase of 0.0091692635% from its proportion measured as of June 30, 2017.

At December 31, 2018, the County's proportionate share of the PERS pension expense, calculated by the Plan as of the June 30, 2018 measurement date is \$4,185,140.00. 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, 2018, the County's contribution to PERS was \$4,187,092.00, and was paid on April 1, 2018.

Police and Firemen's Retirement System - At December 31, 2018, 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	\$ 53,646,167.00
State of New Jersey's Proportionate Share of Net Pension Liability Associated with the County	<u>7,286,944.00</u>
	<u>\$ 60,933,111.00</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, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. 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, 2018. 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, 2018 measurement date, the County's proportion was 0.3964496060%, which was an increase of 0.0005654334% from its proportion measured as of June 30, 2017. Likewise, at June 30, 2018, the State of New Jersey's proportion, on-behalf of the County, was 0.3964496060%, which was an increase of 0.0005654334% from its proportion, on-behalf of the County, measured as of June 30, 2017.

At December 31, 2018, the County's proportionate share of the PFRS pension expense, calculated by the Plan as of the June 30, 2018 measurement date is \$5,232,291.00. 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, 2018, the County's contribution to PFRS was \$3,503,648.00, and was paid on April 1, 2018.

At December 31, 2018, the State's proportionate share of the PFRS pension expense, associated with the County, calculated by the Plan as of the June 30, 2018 measurement date is \$863,127.00. 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, 2018, the County had deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources			Deferred Inflows of Resources		
	PERS	PFRS	Total	PERS	PFRS	Total
Differences between Expected and Actual Experience	\$ 1,754,434.00	\$ 545,779.00	\$ 2,300,213.00	\$ 474,376.00	\$ 222,000.00	\$ 696,376.00
Changes of Assumptions	15,159,904.00	4,604,802.00	19,764,706.00	29,416,372.00	13,748,586.00	43,164,958.00
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	-	-	862,954.00	293,494.00	1,156,448.00
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions	3,596,339.00	3,680,559.00	7,276,898.00	5,431,088.00	2,600,430.00	8,031,518.00
County Contributions Subsequent to the Measurement Date	2,323,808.00	1,937,940.00	4,261,748.00	-	-	-
	<u>\$ 22,834,485.00</u>	<u>\$ 10,769,080.00</u>	<u>\$ 33,603,565.00</u>	<u>\$ 36,184,790.00</u>	<u>\$ 16,864,510.00</u>	<u>\$ 53,049,300.00</u>

\$2,323,808.00 and \$1,937,940.00 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, 2019. These amounts were based on an estimated April 1, 2020 contractually required contribution, prorated from the pension plans' measurement date of June 30, 2018 to the County's year end of December 31, 2018.

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

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

	PERS		PFRS	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience				
Year of Pension Plan Deferral:				
June 30, 2014	-	-	-	-
June 30, 2015	5.72	-	-	5.53
June 30, 2016	5.57	-	-	5.58
June 30, 2017	5.48	-	5.59	-
June 30, 2018	-	5.63	5.73	-
Changes of Assumptions				
Year of Pension Plan Deferral:				
June 30, 2014	6.44	-	6.17	-
June 30, 2015	5.72	-	5.53	-
June 30, 2016	5.57	-	5.58	-
June 30, 2017	-	5.48	-	5.59
June 30, 2018	-	5.63	-	5.73
Net Difference between Projected and Actual Earnings on Pension Plan Investments				
Year of Pension Plan Deferral:				
June 30, 2014	-	5.00	-	5.00
June 30, 2015	5.00	-	5.00	-
June 30, 2016	5.00	-	5.00	-
June 30, 2017	-	5.00	-	5.00
June 30, 2018	-	5.00	-	5.00
Changes in Proportion and Differences between County Contributions and Proportionate Share of Contributions				
Year of Pension Plan Deferral:				
June 30, 2014	6.44	6.44	6.17	6.17
June 30, 2015	5.72	5.72	5.53	5.53
June 30, 2016	5.57	5.57	5.58	5.58
June 30, 2017	5.48	5.48	5.59	5.59
June 30, 2018	5.63	5.63	5.73	5.73

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:

<u>Year Ending Dec 31,</u>	<u>PERS</u>	<u>PFRS</u>	<u>Total</u>
2019	\$ (343,633.00)	\$ 1,530,469.00	\$ 1,186,836.00
2020	(1,431,167.00)	(1,052,027.00)	(2,483,194.00)
2021	(6,738,204.00)	(4,546,069.00)	(11,284,273.00)
2022	(5,632,961.00)	(3,101,457.00)	(8,734,418.00)
2023	(1,528,148.00)	(864,286.00)	(2,392,434.00)
	<u>\$(15,674,113.00)</u>	<u>\$ (8,033,370.00)</u>	<u>\$(23,707,483.00)</u>

Actuarial Assumptions

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. 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, 2018. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

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

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

For PERS, preretirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the Conduent modified 2014 projection scale. Postretirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from 2012 to 2013 using Projection Scale AA and using a generational approach based on the Conduent modified 2014 projection scale thereafter. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

For PFRS, preretirement mortality rates were based on the RP-2000 Combined Healthy Mortality tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scale thereafter. For preretirement accidental mortality, a custom table with representative rates was used and there is no mortality improvements assumed. Post-retirement mortality rates for male service retirements are based the RP-2000 Combined Healthy Mortality Tables projected on a generational basis using Projection Scale AA from the base year of 2012 to 2013 and the Conduent modified 2014 projection scale thereafter. Postretirement mortality rates for female service retirements and beneficiaries were based on the RP-2000 Combined Healthy Mortality Tables projected on a generational basis from the base year 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scale thereafter. Disability mortality rates were based on a custom table with representative rates and no mortality improvements assumed.

For PERS and PFRS, in accordance with State statute, the long-term expected rate of return on Plan investments (7.00% at June 30, 2018) 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' and PFRS' target asset allocation as of June 30, 2018 are summarized in the table on the following page.

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

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

Discount Rate - The discount rate used to measure the total pension liability at June 30, 2018 was 5.66% for PERS and 6.51% for PFRS. For both PERS and PFRS, the respective single blended discount rates were based on the long-term expected rate of return on pension Plan investments of 7.00%, and a municipal bond rate of 3.87% as of June 30, 2018, 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 50% 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 2046 for PERS and through 2062 for PFRS; therefore, the long-term expected rate of return on Plan investments was applied to projected benefit payments through 2046 for PERS and through 2062 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, 2018, the Plan's measurement date, calculated using a discount rate of 5.66%, 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 (4.66%)	Current Discount Rate (5.66%)	1% Increase (6.66%)
County's Proportionate Share of the Net Pension Liability	<u>\$ 115,678,068.00</u>	<u>\$ 91,998,941.00</u>	<u>\$ 72,133,667.00</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, 2018, the Plan's measurement date, for the County and the State of New Jersey, calculated using a discount rate of 6.51%, 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 (5.51%)	Current Discount Rate (6.51%)	1% Increase (7.51%)
County's Proportionate Share of the Net Pension Liability	\$ 71,798,737.00	\$ 53,646,167.00	\$ 38,673,603.00
State of New Jersey's Proportionate Share of Net Pension Liability associated with the County	<u>9,752,670.28</u>	<u>7,286,944.00</u>	<u>5,253,168.96</u>
	<u>\$ 81,551,407.28</u>	<u>\$ 60,933,111.00</u>	<u>\$ 43,926,771.96</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 <https://www.nj.gov/treasury/pensions/financial-reports.shtml>.

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

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

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

	<u>Measurement Date Ended June 30,</u>		
	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's Proportion of the Net Pension Liability	0.4672487027%	0.4519778596%	0.4779396056%
County's Proportionate Share of the Net Pension Liability	\$ 91,998,948.00	\$ 105,213,220.54	\$ 141,552,002.84
County's Covered Payroll (Plan Measurement Period)	\$ 32,209,724.00	\$ 31,175,573.00	\$ 32,826,692.00
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	285.62%	337.49%	431.21%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	53.60%	48.10%	40.14%
	<u>Measurement Date Ended June 30,</u>		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.4639708353%	0.4652980263%	0.4901143591%
County's Proportionate Share of the Net Pension Liability	\$ 104,152,155.50	\$ 87,116,516.36	\$ 93,670,591.99
County's Covered Payroll (Plan Measurement Period)	\$ 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 Covered Payroll	323.23%	268.60%	284.15%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	47.93%	52.08%	48.72%

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

	<u>Year Ended December 31,</u>		
	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's Contractually Required Contribution	\$ 4,647,615.00	\$ 4,187,092.16	\$ 4,245,947.19
County's Contribution in Relation to the Contractually Required Contribution	<u>(4,647,615.00)</u>	<u>(4,187,092.16)</u>	<u>(4,245,947.19)</u>
County's Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (Calendar Year)	\$ 32,898,862.00	\$ 32,192,036.00	\$ 31,191,762.00
County's Contributions as a Percentage of Covered Payroll	14.13%	13.01%	13.61%
	<u>Year Ended December 31,</u>		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Contractually Required Contribution	\$ 3,988,904.83	\$ 3,835,849.82	\$ 3,692,911.59
County's Contribution in Relation to the Contractually Required Contribution	<u>(3,988,904.83)</u>	<u>(3,835,849.82)</u>	<u>(3,692,911.59)</u>
County's Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (Calendar Year)	\$ 32,655,433.00	\$ 32,256,793.00	\$ 32,133,023.00
County's Contributions as a Percentage of Covered Payroll	12.22%	11.89%	11.49%

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

	<u>Measurement Date Ended June 30,</u>		
	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's Proportion of the Net Pension Liability	0.3964496060%	0.3958841726%	0.4160213571%
County's Proportionate Share of the Net Pension Liability	\$ 53,646,167.00	\$ 61,116,862.00	\$ 79,470,721.00
State's Proportionate Share of the Net Pension Liability associated with the County	<u>7,286,944.00</u>	<u>6,845,604.00</u>	<u>6,673,569.00</u>
Total	<u>\$ 60,933,111.00</u>	<u>\$ 67,962,466.00</u>	<u>\$ 86,144,290.00</u>
County's Covered Payroll (Plan Measurement Period)	\$ 12,802,608.00	\$ 12,663,888.00	\$ 13,208,504.00
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	419.03%	482.61%	601.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	62.48%	58.60%	52.01%
	<u>Measurement Date Ended June 30,</u>		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.3927864532%	0.3606708197%	0.3494647436%
County's Proportionate Share of the Net Pension Liability	\$ 65,424,532.00	\$ 45,369,044.00	\$ 46,458,185.00
State's Proportionate Share of the Net Pension Liability associated with the County	<u>5,737,512.00</u>	<u>4,885,484.00</u>	<u>4,330,467.00</u>
Total	<u>\$ 71,162,044.00</u>	<u>\$ 50,254,528.00</u>	<u>\$ 50,788,652.00</u>
County's Covered Payroll (Plan Measurement Period)	\$ 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 Covered Payroll	531.09%	402.56%	425.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.31%	62.41%	58.70%

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

	<u>Year Ended December 31,</u>		
	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's Contractually Required Contribution	\$ 3,875,879.00	\$ 3,503,648.00	\$ 3,391,991.00
County's Contribution in Relation to the Contractually Required Contribution	<u>(3,875,879.00)</u>	<u>(3,503,648.00)</u>	<u>(3,391,991.00)</u>
County's Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (Calendar Year)	\$ 12,704,966.00	\$ 12,698,331.00	\$ 12,742,588.00
County's Contributions as a Percentage of Covered Payroll	30.51%	27.59%	26.62%
	<u>Year Ended December 31,</u>		
	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Contractually Required Contribution	\$ 3,192,768.00	\$ 2,770,201.00	\$ 2,549,617.00
County's Contribution in Relation to the Contractually Required Contribution	<u>(3,192,768.00)</u>	<u>(2,770,201.00)</u>	<u>(2,549,617.00)</u>
County's Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (Calendar Year)	\$ 13,311,422.00	\$ 12,329,444.00	\$ 11,466,250.00
County's Contributions as a Percentage of Covered Payroll	23.99%	22.47%	22.24%

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

None

Changes in Assumptions

The Discount Rate changed at June 30th over the following years, 5.39% 2014, 4.90% 2015, 3.98% 2016, 5.00% 2017 and 5.66% 2018.

The Long-term Expected Rate of Return changed at June 30th over the following years, 7.90% 2014 and 2015, 7.65% 2016, 7.00% 2017 and 2018.

For 2016, demographic assumptions were revised in accordance with the results of the July 1, 2011 - June 30, 2014 experience study and the mortality improvement scale incorporated the Plan actuary's modified MP-2014 projection scale. Further, salary increases were assumed to increase between 1.65% and 4.15% (based on age) through fiscal year 2026 and 2.65% and 5.15% (based on age) for each fiscal year thereafter.

For 2015, the social security wage base was set at \$118,500.00 for 2015, increasing 4.00% per annum, compounded annually and the 401(a)(17) pay limit was set at \$265,000.00 for 2015, increasing 3.00% per annum, compounded annually.

Police and Firemen's Retirement System (PFRS)Changes in Benefit Terms

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

Changes in Assumptions

The Discount Rate changed at June 30th over the following years, 6.32% 2014, 5.79% 2015, 5.55% 2016, 6.14% 2017 and 6.51% 2018.

The Long-term Expected Rate of Return changed at June 30th over the following years, 7.90% 2014 and 2015, 7.65% 2016, 7.00% 2017 and 2018.

For 2016, 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, demographic assumptions were revised in accordance with the results of the July 1, 2010 - June 30, 2013 experience study.

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**A. State Health Benefits Local Government Retired Employees Plan****General Information about the OPEB Plan**

Plan Description and Benefits Provided – The County provides postemployment health care benefits to its retirees through a single employer defined benefit plan. The State of New Jersey (the “State”) provides additional benefits to certain County retirees and their dependents under a special funding situation as described below.

The State of New Jersey, on-behalf of the County, contributes to the State Health Benefits Local Government Retired Employees Plan (the “Plan”), which is a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. The Plan meets the definition of an equivalent arrangement as defined in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions* (GASB Statement No. 75); therefore, assets are accumulated to pay associated benefits. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits’ (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

The Plan provides medical and prescription drug benefit coverage to retirees and their covered dependents of the employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees. Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A 52:14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree’s annual retirement benefit and level of coverage.

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**A. State Health Benefits Local Government Retired Employees Plan (Cont'd)****General Information about the OPEB Plan (Cont'd)**

Contributions - The funding policy for the OPEB plan is pay-as-you-go; therefore, there is no prefunding of the liability. However, due to premium rates being set prior to each calendar year, there is a minimal amount of net position available to cover benefits in future years. Contributions to pay for the health benefit premiums of participating employees in the OPEB plan are collected from the State of New Jersey, participating local employers, and retired members.

Special Funding Situation Component - The State of New Jersey makes contributions to cover those employees eligible under Chapter 330, P.L. 1997, as disclosed below. Local employers remit employer contributions on a monthly basis. Retired member contributions are generally received on a monthly basis. Partially funded benefits are also available to local police officers and firefighters who retire with 25 years of service or on disability from an employer who does not provide coverage under the provisions of Chapter 330, P.L. 1997. Upon retirement, these individuals must enroll in the OPEB plan.

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80% of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Therefore, the County is considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. Since the County does not contribute under this legislation directly to the Plan, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the County is required to disclose:

- a) the State's proportion (percentage) of the collective net OPEB liability that is associated with the County,
- b) the State's proportionate share of the collective net OPEB liability that is associated with the County, and
- c) the State's proportionate share of the OPEB expense that is associated with the County.

The amount of actual contributions to the OPEB Plan made by the State, on-behalf of the County, is not known, however, under the Special Funding Situation, the State's OPEB expense, on-behalf of the County, is \$1,575,446.00 for the year ended December 31, 2018 representing 12.40% of the County's covered payroll.

OPEB Liability and OPEB Expense

OPEB Liability - At December 31, 2018 the State's proportionate Share of the Net OPEB liability associated with the County is \$52,044,427.00. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018.

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**A. State Health Benefits Local Government Retired Employees Plan (Cont'd)****OPEB Liability and OPEB Expense (Cont'd)**

OPEB Liability (Cont'd) - The State's proportion of the net OPEB liability, on-behalf of the County, was based on the ratio of the plan members of an individual employer to the total members of the Plan's special funding situation during the measurement period July 1, 2017 through June 30, 2018. For the June 30, 2018 measurement date, the State's proportion on-behalf of the County was 0.837556% which was an increase of 0.011258% from its proportion measured as of the June 30, 2017 measurement date.

OPEB Expense - At December 31, 2018, the State's proportionate share of the OPEB expense, associated with the County, calculated by the Plan as of the June 30, 2018 measurement date, is \$1,575,446.00. This on-behalf expense is not recognized by the County because of the regulatory basis of accounting as described in note 1.

Actuarial Assumptions

The actuarial assumptions vary for each plan member depending on the pension plan in which the member is enrolled. The actuarial valuation at June 30, 2018 used the following actuarial assumptions, applied to all periods in the measurement:

Inflation Rate	2.50%
Salary Increases *	
Through 2026	1.65% - 8.98%
Thereafter	2.65% - 9.98%

* Salary Increases are Based on the Defined Benefit Plan that the Member is Enrolled in and his or her Age.

Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

Certain actuarial assumptions used in the July 1, 2017 valuation were based on the results of the pension plans' experience studies for which the members are eligible for coverage under this Plan – the Police and Firemen Retirement System (PFRS) and the Public Employees' Retirement System (PERS). The PFRS and PERS experience studies were prepared for the periods July 1, 2010 to June 30, 2013 and July 1, 2011 to June 30, 2014, respectively.

100% of active members are considered to participate in the Plan upon retirement.

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

A. State Health Benefits Local Government Retired Employees Plan (Cont'd)

Actuarial Assumptions (Cont'd)

All of the Plan's investments are in the State of New Jersey Cash Management Fund ("CMF"). The New Jersey Division of Investments manages the CMF, which is available on a voluntary basis for investment by State and certain non-State participants. The CMF is considered to be an investment trust fund as defined in GASB Statement No. 31, *Certain Investments and External Investment Pools*. The CMF invests in U.S. Government and Agency Obligations, Commercial Paper, Corporate Obligations and Certificates of Deposit. Units of ownership in the CMF may be purchased or redeemed on any given business day (excluding State holidays) are the unit cost of value of \$1.00. Participant shares are valued on a fair value basis. The CMF pay interest to participants on a monthly basis.

Discount Rate - The discount rate used to measure the OPEB Liability at June 30, 2018 was 3.87%. This represents the municipal bond return rate as chosen by the State. The source is 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Health Care Trend Assumptions - For pre-Medicare preferred provider organization (PPO) and health maintenance organization (HMO) medical benefits, the trend rate is initially 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven years. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

Sensitivity of the net OPEB Liability to Changes in the Discount Rate

As previously mentioned, the OPEB Plan has a special funding situation where the State of New Jersey pays the County's contributions for certain eligible employees. As such, the proportionate share of the net OPEB liability as of June 30, 2018, the Plans measurement date, calculated using a discount rate of 3.87%, as well as using a discount rate that is 1% lower or 1% higher than the current rates used, is as follows:

	1% Decrease <u>(2.87%)</u>	Current Discount Rate <u>(3.87%)</u>	1% Increase <u>(4.87%)</u>
State of New Jersey's Proportionate Share of the Net OPEB Liability Associated with the County	<u>\$ 61,061,873.42</u>	<u>\$ 52,044,427.00</u>	<u>\$ 44,841,530.35</u>

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**A. State Health Benefits Local Government Retired Employees Plan (Cont'd)****Sensitivity of the net OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The net OPEB Liability as of June 30, 2018, the Plans measurement date, using a healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rate used, is as follows:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
State of New Jersey's Proportionate Share of the Net OPEB Liability Associated with the County	\$ 43,413,394.84	\$ 52,044,427.00	\$ 63,214,264.38

OPEB Plan Fiduciary Net Position

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the respective fiduciary net position of the State Health Benefits Local Government Retired Employees Plan and additions to/deductions from the Plan's respective fiduciary net position have been determined on the same basis as they are reported by the Plan. Accordingly, contributions (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 the Plan, please refer to the Plan's Comprehensive Annual Financial Report (CAFR) which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

Supplementary OPEB Information

In accordance with GASBS No. 75, the following information is also presented for the State Health Benefits Local Government Retired Employees Plan. 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.

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**A. State Health Benefits Local Government Retired Employees Plan (Cont'd)****Supplementary OPEB Information (Cont'd)*****Schedule of the State's Proportionate Share of the net OPEB Liability Associated with the County (Last 2 Years)***

	<u>Measurement Date Ended June 30,</u>	
	<u>2018</u>	<u>2017</u>
County's Proportion of the Net OPEB Liability	0.000000%	0.000000%
State's Proportion of the Net OPEB Liability Associated with the County	100.000000%	100.000000%
	100.000000%	100.000000%
County's Proportionate Share of the Net OPEB Liability	\$ -	\$ -
State's Proportionate Share of the Net OPEB Liability Associated with the County	52,044,427.00	71,850,025.00
Total	\$ 52,044,427.00	\$ 71,850,025.00
County's Covered Payroll (Plan Measurement Period)	\$ 12,640,138.00	\$ 12,829,776.00
County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	0.00%	0.00%
State's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	411.739%	560.026%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	1.97%	1.03%

Schedule of the State's Contributions Associated with the County (Last 2 Years)

The amount of actual contributions that the State made on-behalf of the County is not known.

Other Notes to Supplementary OPEB Information**Changes in Benefit Terms**

None

Changes in Assumptions

In 2017, the discount rate changed to 3.58% from 2.85%. In 2018, the discount rate changed to 3.87% from 3.58%, there were changes in the census, claims and premiums experience and a decrease in the assumed health care cost trend and excise tax assumptions.

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

B. County of Cumberland Postemployment Health Benefits Plan

Plan Description and Benefits Provided - The County provides postretirement health care benefits through a health plan for retirees, which includes a medical, dental, and prescription plan. The County provides a single employer post-employment healthcare plan, which is not administered through a trust that meets the criteria in paragraph 4 of the GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*, and covers the following retiree population: retiring employees, and their eligible dependents, who retire on or after age 55 with 25 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. This provision is provided in accordance with the County's policy and various collective bargaining agreements. The Plan is administered by the County; therefore, premium payments are made directly to the insurance carriers. Reimbursements by the retirees are paid in monthly installments after the County provides the retirees with a detailed accounting of the costs.

Employees Covered by Benefit Terms - As of December 31, 2018, the most recent actuarial valuation date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	263
Inactive Employees Entitled to but Not Yet Receiving Benefit Payments	-
Active Employees	678
	940

Total OPEB Liability

The County's total OPEB liability of \$332,230,837.00 was measured as of December 31, 2018 and was determined by an actuarial valuation as of this same date.

Actuarial Assumptions and Other Inputs - The following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00% Annually
Salary Increases	3.00% Annually
Discount Rate	3.00%
Healthcare Cost Trend Rates	9.00% for Retirees at December 31, 2018. Decreasing 1.00% per Year until December 31, 2022 to an Ultimate Rate of 5.00% for December 31, 2022 and Later Years
Retirees' Share of Benefit-Related Costs	Retirees eligible for the 20% Co-Pay Plan pay 20% of the monthly cost. Retirees eligible for the Full Pay Plan pay 100% of the monthly cost Eligible DoSS retirees do not make any copayments for the dental coverage

The discount rate was based on the 20-Bond General Obligation (GO) Index.

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**B. County of Cumberland Postemployment Health Benefits Plan (Cont'd)****Actuarial Assumptions and Other Inputs (Cont'd)** - Mortality rates were based on the following:

Pre-Retirement - RP-2014 Employee Mortality Table with a one-year age setback to reflect expected mortality improvement

Post-Retirement - RP-2014 Healthy Annuitant Mortality Table with a one-year age setback to reflect expected mortality improvement

Disabled - RP-2014 Disabled Retiree Mortality Table

An experience study was not performed on the actuarial assumptions used in the December 31, 2018 valuation since the Plan had insufficient data to produce a study with credible results. Mortality rates, termination rates and retirement rates were based on standard tables issued by SOA or developed for the applicable grade of employee. The actuary has used their professional judgement in applying these assumptions to this Plan.

Changes in Total OPEB Liability

Balance at December 31, 2017		\$ 315,554,350.00
Changes for the Year:		
Service Cost	\$ 10,870,227.00	
Interest Cost	9,728,993.00	
Benefit Payments	<u>(3,922,733.00)</u>	
Net Changes		<u>16,676,487.00</u>
Balance at December 31, 2018		<u><u>\$ 332,230,837.00</u></u>

Changes in Benefit Terms

None

Changes in Assumptions

None

Sensitivity of Total OPEB Liability to Changes in Discount Rate - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated for using a discount rate that is 1-percentage -point lower or 1-percentage-point higher than the current discount rate:

	1.00% Decrease (2.00%)	Current Discount Rate (3.00%)	1.00% Increase (4.00%)
Total OPEB Liability	<u>\$ 270,511,310.65</u>	<u>\$ 332,230,837.00</u>	<u>\$ 414,012,846.09</u>

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**B. County of Cumberland Postemployment Health Benefits Plan (Cont'd)**

Sensitivity of Total OPEB Liability to Changes in Healthcare Cost Trend Rates - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1.00%</u> <u>Decrease</u>	<u>Healthcare</u> <u>Cost Trend</u> <u>Rate</u>	<u>1.00%</u> <u>Increase</u>
Total OPEB Liability	<u>\$ 280,512,215.09</u>	<u>\$ 332,230,837.00</u>	<u>\$ 398,211,380.05</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - For the year ended December 31, 2018, the County recognized OPEB expense of \$20,599,220.00. As of December 31, 2018, the County did not report any deferred outflows of resources and deferred inflows of resources related to OPEB.

Supplementary OPEB Information

In accordance with GASBS No. 75, the following information is also presented for the County's OPEB Plan. 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 Changes in the County's Total OPEB Liability and Related Ratios**Total OPEB Liability**

Service Cost	\$ 10,870,227.000
Interest Cost	9,728,993.00
Benefit Payments	(3,922,733.00)
Changes in Assumptions	-
Difference Between Expected and Actual Experience	<u>-</u>
Net Change in Total OPEB Liability	16,676,487.00
Total OPEB Liability - Beginning of Year	<u>315,554,350.00</u>
Total OPEB Liability - End of Year	<u>\$ 332,230,837.00</u>
Covered-Employee Payroll	\$ 56,340,219.97
Total OPEB Liability as a Percentage of Covered-Employee Payroll	589.69%

Note 7: POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**B. County of Cumberland Postemployment Health Benefits Plan (Cont'd)****Other Notes to Supplementary OPEB Information**Changes in Benefit Terms

None

Changes in Assumptions

None

Note 8: COMPENSATED ABSENCES

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

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

The County does not record accrued expenses related to compensated absences. However, it is estimated that, at December 31, 2018, accrued benefits for compensated absences are valued at \$3,439,564.91. 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, 2018 the balance of fund was \$1,365,933.92.

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, 2018, the County had lease agreements in effect for the following:

Capital:
None

Operating:
Land and Building (6 sites)
Copiers (approximately 78 units)

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

<u>Year</u>	<u>Amount</u>
2019	\$ 1,537,429.86
2020	1,390,213.64
2021	1,384,908.72
2022	1,403,985.15
2023	1,423,443.09
2024-2028	3,305,485.19
2029-2033	2,478,844.92
2034-2038	1,576,474.56

Rental payments under operating leases for the year 2018 were \$1,524,301.62.

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

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 was 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 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.

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

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

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

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

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

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

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

General Obligation Bonds, Series 2018 - On March 14, 2018, the County issued \$17,400,000.00 General Obligation Bonds, consisting of \$16,035,000.00 of General Improvement Bonds and \$1,365,000.00 of County College Bonds, with interest rates ranging from 4.00% to 5.00%. The bonds funded various capital ordinances, specifically 2015-5, 2016-3, 2017-2, and 2017-3. The final maturity of the bonds is February 15, 2027.

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 9,425,000.00	\$ 2,519,681.00	\$ 11,944,681.00
2020	9,615,000.00	2,163,869.00	11,778,869.00
2021	9,690,000.00	1,795,844.00	11,485,844.00
2022	8,150,000.00	1,434,956.00	9,584,956.00
2023	8,335,000.00	1,120,481.00	9,455,481.00
2024-2028	23,090,000.00	1,763,488.00	24,853,488.00
2029-2031	1,250,000.00	54,062.00	1,304,062.00
	<u>\$ 69,555,000.00</u>	<u>\$ 10,852,381.00</u>	<u>\$ 80,407,381.00</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>
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	2,100,000.00	2,342,956.26	4,442,956.26
2023	2,205,000.00	2,237,956.26	4,442,956.26
2024-2028	12,800,000.00	9,420,781.30	22,220,781.30
2029-2033	15,690,000.00	6,521,000.04	22,211,000.04
2034-2038	16,750,000.00	3,291,375.00	20,041,375.00
2039	3,350,000.00	167,500.00	3,517,500.00
	<u>\$ 58,670,000.00</u>	<u>\$ 31,538,437.64</u>	<u>\$ 90,208,437.64</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>
2019	\$ 70,033.09	\$ 1,732.51	\$ 71,765.60
2020	41,410.06	622.18	42,032.24
	<u>\$ 111,443.15</u>	<u>\$ 2,354.69</u>	<u>\$ 113,797.84</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>2018</u>	<u>2017</u>	<u>2016</u>
<u>Issued</u>			
General:			
Bonds, Loans and Notes	\$ 76,031,443.15	\$ 78,799,243.80	\$ 79,425,117.39
Authorized by Another Public Body			
Guaranteed by the County -- Capital			
Loan Agreement	58,670,000.00	60,465,000.00	62,210,000.00
Bonds Issued by Another Public Body			
Guaranteed by the County -- Bonds and			
Notes	103,995,335.00	41,304,243.00	33,145,000.00
Total Issued	<u>238,696,778.15</u>	<u>180,568,486.80</u>	<u>174,780,117.39</u>
<u>Authorized but not Issued</u>			
General:			
Bonds, Loans and Notes	27,299,999.72	2,617,295.72	2,742,500.00
Total Issued and Authorized but not Issued	<u>265,996,777.87</u>	<u>183,185,782.52</u>	<u>177,522,617.39</u>
<u>Deductions</u>			
General:			
Bonds Issued by Another Public Body			
Public Body Guaranteed by the County	103,995,335.00	41,304,243.00	33,145,000.00
Funds Temporarily Held to Pay Bonds	3,175,239.46	1,621,909.97	754,470.14
Bonds Issued and Bonds Authorized but not Issued for Capital Projects for County Colleges			14,074,000.00
Accounts Receivable from Other Public Authorities	60,630,407.53	55,034,850.00	36,747,384.79
Total Deductions	<u>167,800,981.99</u>	<u>97,961,002.97</u>	<u>84,720,854.93</u>
Net Debt	<u>\$ 98,195,795.88</u>	<u>\$ 85,224,779.55</u>	<u>\$ 92,801,762.46</u>

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the annual debt statement and indicated a statutory net debt of 1.128%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	<u>\$ 265,996,777.87</u>	<u>\$ 167,800,981.99</u>	<u>\$ 98,195,795.88</u>

Net debt \$98,195,795.88 divided by the equalized valuation basis per N.J.S.A.40A:2-2, as amended, \$8,704,294,554, equals 1.128%.

Note 11: CAPITAL DEBT (CONT'D)**Summary of Statutory Debt Condition - Annual Debt Statement (Cont'd)****Borrowing Power Under N.J.S.A. 40A:2-6 as Amended**

2% of Equalized Valuation Basis	\$ 174,085,891.08
Less: Net Debt	<u>98,195,795.88</u>
Remaining Borrowing Power	<u>\$ 75,890,095.20</u>

Note 12: DEFEASED DEBT

In 2016, the County defeased certain general obligation bonds by placing the proceeds of new bonds in a separate irrevocable trust fund. The investments and fixed interest earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt is considered defeased and therefore removed as a liability from the County's financial statements. As of December 31, 2018, the total amount of defeased debt outstanding, but removed from the County's financial statements, is \$7,467,000.00.

Note 13: ARBITRAGE REBATE

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

The County has multiple bonds outstanding as of December 31, 2018 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, 2018, 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, 2018.

Note 14: CHANGE ORDERS

During the year 2018, 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>
2018-119	Providing Various Services for the Cumberland County Youth Services Advisory Council
2018-176	Contract for Providing Drug and Alcohol Treatment Services for The Cumberland County Alcohol and Drug Abuse Services Office
2018-298	Providing Job Search and Other Work Activities Program for Cape May County

Note 14: CHANGE ORDERS (CONT'D)

Ordinance Number	Project Description
2018-310	Contract for Providing Drug and Alcohol Treatment services for The Cumberland County Alcohol and Drug Abuse Services Office; Residential Treatment Services
2018-364	Providing Various Social Services for the Homeless and the Social Services Block Grant (SSBG) Homeless Assistance (HA) Program for the Cumberland County Office on Aging and Disabled
2018-343	Contract for Providing Drug and Alcohol Treatment services for The Cumberland County Alcohol and Drug Abuse Services Office; Residential Treatment Services
2018-397	Drug & Alcohol Program Services
2018-404	2016-2018 Area Plan
2018-415	Providing Grant Writing and Related Consultant Services for the County of Cumberland
2018-399	Providing Various Services (Individual Mentoring - Diversion) for the Cumberland County Youth Services Advisory Council
2018-486	Providing Community Support Services for the 2016-2018 Area Plan Contract
2018-598	Providing Various Services for the Cumberland County Youth Services Advisory Council
2018-638	Providing Various Social Services for the Homeless and Social Services Block Grant (SSBG) Homeless Assistance (HA) Program for the Cumberland County Office on Aging and Disabled
2018-639	Providing Various Social Services for the Homeless and Social Services Block Grant (SSBG) Homeless Assistance (HA) Program for the Cumberland County Office on Aging and Disabled
2018-640	Providing Various Social Services for the Homeless and Social Services Block Grant (SSBG) Homeless Assistance (HA) Program for the Cumberland County Office on Aging and Disabled
2018-642	Providing Various Social Services for the Homeless and Social Services Block Grant (SSBG) Homeless Assistance (HA) Program for the Cumberland County Office on Aging and Disabled
2018-670	Providing Various Services for the Cumberland County Youth Services Advisory Council
2018-758	Printing of Election Ballots 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.

Note 14: CHANGE ORDERS (CONT'D)

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

Note 15: RISK MANAGEMENT

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

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

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

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

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

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

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

The Commission provides coverage on a self-insured basis and secures excess insurance in a form and an amount from an insurance company acceptable to the Commissioner of Insurance. The Commission publishes its own financial report for the year ended December 31, 2018, which can be obtained from:

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

Note 15: RISK MANAGEMENT (CONT'D)

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, 2018, the balance estimated to be payable for the workers' compensation insurance was \$988,546.29, 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 \$40,125.00, which is the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported at December 31, 2018. 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 2018 or future budgets. At December 31, 2018, the balances of the reserves are as follows:

<u>Insurance Plan</u>	<u>Amount</u>
Reserve for Workers' Compensation Insurance--Trust Fund	\$490,062.59
Reserve for General Liability Insurance--Trust Fund	1,101,670.03
Reserve for Automobile and Contractors Equipment Physical Damage Insurance -- Trust Fund	504,729.12

Note 16: COUNTY GUARANTEES

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

Cumberland County Improvement Authority

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

Note 16: COUNTY GUARANTEES (CONT'D)

**Cumberland County Improvement Authority
Outstanding Debt Issued Under a Lease/Loan Agreement with the County
Or Guaranteed by the County
As of December 31, 2018**

<u>Purpose</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Amount Outstanding</u>	<u>Amount Guaranteed by County</u>
(1) County Guaranteed Lease Revenue Bonds, Series 2014	2.00-5.00%	5-29-14	5-1-39	\$16,325,000.00	\$16,325,000.00
(2) County Guaranteed Revenue Bonds, Series 2014	2.00-5.00%	10-30-14	9-1-39	\$58,670,000.00	\$58,670,000.00
(3) County Guaranteed Solid Waste System Revenue Refunding Bonds, Series 2015A	3.00-5.00%	6-4-15	1-1-26	\$13,260,000.00	\$13,260,000.00
(4) New Jersey Environmental Infrastructure Trust Bonds, Series 2017A	3.00-5.00%	5-25-17	9-1-36	\$2,420,000.00	\$2,420,000.00
(4) New Jersey Environmental Infrastructure Fund Loan, Series 2017B	No Interest	5-25-17	9-1-36	\$7,000,335.00	\$7,000,335.00
(5) County Guaranteed Lease Revenue Bonds, Series 2018	5.00%	12-13-18	10-1-58	\$64,990,000.00	\$64,990,000.00

2006 Agreement

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

Note 16: COUNTY GUARANTEES (CONT'D)**2006 Agreement (Cont'd)**

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 (3) below regarding the 2015 agreement.

(1) 2014 Agreement

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

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

(2) 2014 Agreement

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

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

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

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

(4) 2017 Agreement

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

(5) 2018 Agreement

In December 2018, the Cumberland County Board of Chosen Freeholders, by ordinance, authorized the issuance of one or more series of its County Guaranteed Lease Revenue Bonds, Series 2018, by the Cumberland County Improvement Authority and the issuance of a guaranty up to \$65,000,000.00 principal amount by the County for such bonds for the purpose of (i) the acquisition of the Project Site; (ii) the costs of the development and construction of (a) an approximately 100,000 square foot, approximately 408-bed, County correctional facility (the "Correctional Facility") and (b) an approximately 25,000 square foot, three-story holding center and criminal courtroom facility (the "Holding Center Facility" and together with the Correctional Facility, the "Facility") on the Project Site, for use by the County; (iii) the costs of demolition of the existing County correctional facility currently located on the Project Site; (iv) capitalized interest on any bonds, notes or other debt obligations issued by the Authority to finance the costs thereof, including the Bonds (as hereinafter defined); (v) all other costs and expenses necessary for or related to the development, construction and equipping of the Facility; and (vi) the costs of issuance with respect to the Bonds (collectively, the "2018 Project").

Note 16: COUNTY GUARANTEES (CONT'D)**(5) 2018 Agreement (Cont'd)**

The ordinance further states that: "The principal amount of Bonds guaranteed pursuant to this Guaranty Ordinance and included in the gross debt of the County shall be deducted from, and is deemed to be a deduction from, such gross debt under and for all 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 2018 Project being 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 said fiscal year or any subsequent fiscal year if the revenues or other receipts or moneys of the Authority relative to the 2018 Project in such year are sufficient to pay its expenses, including the expenses of administration of the 2018 Project, in such year and all amounts which are payable in such year on account of the principal of and interest on all such guaranteed Bonds, all bonds of the County or any municipality issued as provided in N.J.S.A. 40:37A-79, and all bonds of the Authority issued under the Act, or shall be deducted as otherwise provided by law, are duly and timely paid in accordance with their terms.

Non-Guaranteed CCIA Debt

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

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

Note 17: FARMLAND PRESERVATION TRUST

The Board of Chosen Freeholders authorized the Farmland and Open Space Preservation Trust Fund referendum on the November, 1994 ballot. With a 58% majority, voters authorized the dedication of one cent of the County tax rate for Farmland and Open Space Preservation. The revenue is to be used for the acquisition of lands and interests in lands for conservation of farmland or open space. In proposing the issue, the Freeholders earmarked the first three to five years of revenue exclusively for farmland preservation. Future changes to the tax rate or levy must be authorized by referendum. All revenue received is accounted for in a Trust Fund dedicated by rider (N.J.S.A. 40A:4-39) for the purpose stated. Interest earned on the investment of these funds is credited to the Farmland Preservation Trust Fund. As of December 31, 2018, the Reserve for Farmland Preservation had a balance of \$458,810.97.

Note 18: CONTINGENCIES

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

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

Note 19: CONCENTRATIONS

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

Note 20: TAX ABATEMENTS

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

The 2018 Equalization Tables for Cumberland County indicated 5 of 14 municipalities abated property taxes under this program. The total assessed value for properties participating in this program was \$94,427,400.00 and the total assessed value abated was \$58,608,600.00.

Note 21: 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>
Authorizing the Guaranty of the Payment of Principal and Interest to the Cumberland County Improvement Authority for the Administration Building Project for the Purpose of Providing Additional Security of the Bonds	02/19/19	\$ 5,500,000.00
Various Capital Improvements	02/26/19	6,080,000.00
Renovations and Improvements to a County Owned Building and to Expand Services for Drug and Alcohol Treatment	02/26/19	615,000.00
Renovation and Rehabilitation of Certain Buildings of the Cumberland County College	06/25/19	1,300,000.00

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, 2018

Cash Balance December 31, 2017.....	\$	33,650,711.20
Increased by Cash Receipts		
Petty Cash.....	\$	14,850.00
Revenue Collection		
Tax Levy.....	97,335,000.00	
Misc Anticipated Revenue.....	25,337,643.97	
Misc Revenue Not Anticipated.....	80,875.57	
Commodity Resale.....	432,042.24	
Reserve, Fuel Facility Charges.....	3,119.49	
Due General Capital -		
Interest (VoTEC High School).....	6,745.44	
A/R - East Point Lighthouse.....	96,970.29	
Cash Held by County Treasurer for Board of Health.....	4,099,049.72	
Cash Held by County Treasurer for County Library.....	1,090,898.46	
		128,497,195.18
Decreased by Disbursements		
Petty Cash.....	(14,850.00)	
Budget Appropriations.....	(116,309,378.05)	
Appropriation Reserves.....	(5,632,196.17)	
Cash Held by County Treasurer for Board of Health.....	(4,395,296.55)	
Cash Held by County Treasurer for County Library.....	(949,690.00)	
		(127,301,410.77)
Cash Balance December 31, 2018.....	\$	34,846,495.61

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Change Funds and Petty Cash
For the Year Ended December 31, 2018

	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>Advanced</u>	<u>Returned</u>	<u>Balance</u> <u>Dec. 31, 2018</u>
Change Fund:				
County Clerk.....	\$ 200.00			\$ 200.00
Meals on Wheels.....	100.00			100.00
Surrogate.....	40.00			40.00
Petty Cash Funds:				
Administration				
Freeholders.....		\$ 100.00	\$ (100.00)	
Legal.....		500.00	(500.00)	
Treasurer.....		50.00	(50.00)	
Tax Board.....		100.00	(100.00)	
Board of Elections.....		50.00	(50.00)	
County Clerk.....		500.00	(500.00)	
Planning.....		25.00	(25.00)	
Buildings & Grounds.....		75.00	(75.00)	
County Surrogate.....		100.00	(100.00)	
Prosecutor.....		1,000.00	(1,000.00)	
Sheriff				
Subpoenas.....		3,000.00	(3,000.00)	
Extradition.....		3,000.00	(3,000.00)	
Sheriff - Other.....		300.00	(300.00)	
Corrections				
Corrections, Inmates.....		5,000.00	(5,000.00)	
Corrections - Other.....		300.00	(300.00)	
Office on Aging & Disabled.....		200.00	(200.00)	
Drug & Alcohol Clinic.....		200.00	(200.00)	
Veterans Affairs.....		50.00	(50.00)	
Rutgers, 4-H Extension.....		100.00	(100.00)	
Library.....		200.00	(200.00)	
	<u>\$ 340.00</u>	<u>\$ 14,850.00</u>	<u>\$ (14,850.00)</u>	<u>\$ 340.00</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Shared Service Receivable
 For the Year Ended December 31, 2018

Balance December 31, 2017.....	\$	108,981.85
Decreased by:		
Collections.....		96,970.29
Balance December 31, 2018.....	\$	12,011.56

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Commodity Billing Receivable - Gasoline
 For the Year Ended December 31, 2018

Balance December 31, 2017.....	\$	15,718.64
Increased by:		
2018 Billings.....		450,441.58
		466,160.22
Decreased by:		
Collections.....	\$	432,042.24
Adjustment.....		261.30
		432,303.54
Balance December 31, 2018.....	\$	33,856.68

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Taxes Receivable
 For the Year Ended December 31, 2018

	<u>County Taxes</u>
2018 Levy.....	\$ 97,335,000.00
Decreased by:	
Collections.....	<u>\$ 97,335,000.00</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Added and Omitted Taxes
 For the Year Ended December 31, 2018

Balance Dec. 31, 2017	\$ 379,130.18
Increased by:	
Levy per Certification of the County Board of Taxation for Added and Omitted 2018 Taxes Due February 15, 2019.....	<u>294,258.27</u>
	673,388.45
Decreased by:	
Anticipated as Revenue.....	<u>379,130.18</u>
Balance Dec. 31, 2018	<u>\$ 294,258.27</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenue Accounts Receivable
 For the Year Ended December 31, 2018

	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>Accrued</u>	<u>Realized as</u> <u>Revenue</u>	<u>Balance</u> <u>Dec. 31, 2018</u>
Collections Realized as Revenue in 2018 County Budget:				
Miscellaneous Revenues Anticipated:				
County Clerk.....	\$ 114,817.40	\$ 1,358,903.70	\$ 1,355,544.10	\$ 118,177.00
Surrogate.....	2,349.35	164,292.02	163,512.32	3,129.05
Sheriff.....		293,698.55	293,698.55	
Interest on Investments:				
Treasurer.....		1,044,960.07	1,044,960.07	
Clerk.....		1,108.01	1,108.01	
Surrogate.....	2.98	40.05	39.93	3.10
Sheriff.....	623.15	5,356.90	5,497.46	482.59
Prosecutor - Discovery.....		12,587.50	12,587.50	
Board of County Patients in State and Other Institutions -- County Adjuster.....		22,755.20	22,755.20	
	<u>\$ 117,792.88</u>	<u>\$ 2,903,702.00</u>	<u>\$ 2,899,703.14</u>	<u>\$ 121,791.74</u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2017 Appropriation Reserves
For the Year Ended December 31, 2018

	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Salaries</u>				
General Government				
Freeholders.....	\$ 3,746.50		\$ (2,772.78)	\$ 973.72
County Clerk.....	46,605.09		(14,376.17)	32,228.92
Administration & Finance.....	39,190.51		(27,719.69)	11,470.82
Technology.....	9,445.16		(6,571.83)	2,873.33
Board of Taxation.....				
Board of Elections.....	116,491.56		(5,196.48)	111,295.08
Legal.....	25,292.14		(3,537.87)	21,754.27
Adjuster.....	9,552.57		(2,776.57)	6,776.00
Buildings & Grounds.....	177,249.32	\$ (20,000.00)	(38,939.09)	118,310.23
Fringe Benefits & Payroll Taxes				
Salaries - Sick & Vacation.....		100,000.00	(100,000.00)	
Salary Adjustments.....	15,150.00		(8,534.90)	6,615.10
Land Use Administration - Planning.....	36,643.08		5,215.12	41,858.20
Judiciary and Corrections				
Surrogate.....	49,591.26		(6,300.85)	43,290.41
Sheriff.....	140,166.07		(75,983.20)	64,182.87
Prosecutor.....	655,664.75	(30,000.00)	(40,740.90)	584,923.85
Juvenile Detention.....	85,094.40		(3,491.21)	81,603.19
County Jail.....	782,369.64	(50,000.00)	(545,284.68)	187,084.96
Public Safety				
Weights & Measures.....	4,249.29		(2,808.38)	1,440.91
Emergency Communications (911)...	95,411.11		(33,795.42)	61,615.69
Emergency Management.....	27,970.24		(4,613.80)	23,356.44
Fire Academy.....	22,577.00		(105.00)	22,472.00
Public Works				
Roads & Bridges.....	197,611.72		(34,722.19)	162,889.53
Traffic Engineer.....	10,327.75		336.52	10,664.27
Engineering.....	15,292.44		38,302.98	53,595.42
Mosquito Control.....	34,494.02		(9,303.14)	25,190.88
Health & Human/Social Services				
Aging & Disabled.....	129,163.67		(2,435.27)	126,728.40
Drug & Alcohol Treatment.....	38,241.57		73,414.40	111,655.97
Veterans Affairs.....	2,492.06		(2,155.73)	336.33

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2017 Appropriation Reserves
For the Year Ended December 31, 2018

	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Salaries (Cont'd)</u>				
Recreation, Culture, Heritage & Education				
Recreation.....	\$ 1,102.95		\$ (850.92)	\$ 252.03
Rutgers Agriculture Extension.....	11,422.83		(8,797.79)	2,625.04
County School Superintendent.....	2,816.98		(2,200.39)	616.59
Sub-Total Operations - Salaries.....	2,785,425.68	-	(866,745.23)	1,918,680.45
<u>Other Expenses</u>				
General Government				
Freeholders.....	22,082.30		(2,796.94)	19,285.36
County Clerk.....	20,005.78		2,156.00	22,161.78
Administration & Finance.....	17,006.30		(10,779.23)	6,227.07
Technology.....	12,503.21		321.18	12,824.39
Auditor.....	120,000.00		(113,750.00)	6,250.00
Election Expenses.....	33,321.03		1,436.16	34,757.19
Board of Taxation.....	3,116.10		(1,520.00)	1,596.10
Board of Elections.....	5,526.04		598.65	6,124.69
Legal.....	119,858.44	\$ (100,000.00)	2,625.00	22,483.44
Adjuster.....	120,819.81	(80,000.00)	343.25	41,163.06
Central Expenses - Facilities				
Buildings & Grounds.....	76,332.17		(2,881.95)	73,450.22
Switchboard.....	60,862.48		(20,719.77)	40,142.71
Postage.....	6,199.51		(1,114.62)	5,084.89
Utilities - Heat, Electric, Water, etc....	441,777.28	(120,000.00)	(96,890.52)	224,886.76
Gasoline.....	110,255.11	(50,000.00)	(41,571.63)	18,683.48
Fringe Benefits & Payroll Taxes				
Employee Health Insurance.....	1,937,741.42	(150,000.00)	(86,145.18)	1,701,596.24
Retiree Health Insurance.....	5,081.57			5,081.57
Employee Insurance Waivers.....	16,668.83			16,668.83
Education Fund, Tuition Reimburse..	67,518.85		(17,939.00)	49,579.85
Pension - DCRP.....	4,668.02		(865.39)	3,802.63
Social Security.....	317,632.20	(38,000.00)	(86,897.33)	192,734.87
NJ Unemployment.....	16,953.44		(9,825.18)	7,128.26

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2017 Appropriation Reserves
For the Year Ended December 31, 2018

	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Other Expenses (Cont'd)</u>				
Land Use Administration				
Planning.....	\$ 13,966.73		\$ (780.61)	\$ 13,186.12
Agriculture Development.....	20,000.00			20,000.00
Soil Conservation.....	15,000.00		(15,000.00)	
Board of Construction Appeals.....	14,762.50		(470.50)	14,292.00
Judiciary and Corrections				
Surrogate.....	10,856.62		(110.62)	10,746.00
Sheriff.....	34,009.67		1,759.68	35,769.35
Medical Examiner.....	1,413.00	\$ 38,000.00	(37,321.35)	2,091.65
Prosecutor.....	9,671.95		7,907.79	17,579.74
Juvenile Detention - Shared Service..	203,185.87		(60,016.82)	143,169.05
Juvenile Detention.....	8,954.48		71.77	9,026.25
County Jail - Corrections.....	12,047.38	500,000.00	(118,622.58)	393,424.80
Public Safety				
Weights & Measures.....			628.34	628.34
Emergency Communications (911)...	7,726.78		688.74	8,415.52
Emergency Management.....	232.65		(67.18)	165.47
Fire Academy.....	228.97		207.31	436.28
Public Works				
Roads & Bridges.....	822.95		31,926.86	32,749.81
Traffic Engineer.....	7,113.29		7,393.44	14,506.73
Engineering.....	3,563.02		351.75	3,914.77
Mosquito Control.....	291.95		3,624.83	3,916.78
Lighting of Streets & Bridges.....	15,837.03		(7,463.10)	8,373.93
Health & Human/Social Services				
Aging & Disabled.....	21,072.56		500.70	21,573.26
Drug & Alcohol Treatment.....	3,861.75		2,272.50	6,134.25
Mental Health Board.....	4,732.47		244.24	4,976.71
First Step Clinic.....	12,252.16			12,252.16
Social Service Agency Contributions.	38.00		10,545.00	10,583.00
Veterans Affairs.....	3,681.03		1,904.28	5,585.31

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2017 Appropriation Reserves
For the Year Ended December 31, 2018

	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Other Expenses (Cont'd)</u>				
Recreation, Culture, Heritage & Education				
Recreation.....	\$ 2,120.49		\$ 82.12	\$ 2,202.61
Out of County College Tuition.....	36,466.29		(16,417.36)	20,048.93
Rutgers Agriculture Extension.....	9,287.65		27,967.47	37,255.12
County School Superintendent.....	7,954.09		(28.26)	7,925.83
Unclassified				
Contingency.....	19,141.09			19,141.09
Matching Funds for Grants.....	6,671.00			6,671.00
Purchase of Vehicles.....	1,324.45		3,058.78	4,383.23
Sub-Total Operations - Other Expenses.....	4,044,217.76	-	(641,379.28)	3,402,838.48
<u>Public and Private Programs</u>				
State Assumed Social Service Programs				
State Institutions, Mental Diseases....	4,883.00			4,883.00
Sub-Total Operations -				
Public and Private Programs.....	4,883.00			4,883.00
Total Operations.....	6,834,526.44	-	(1,508,124.51)	5,326,401.93
Total Appropriations.....	\$ 6,834,526.44	\$ -	\$ (1,508,124.51)	\$ 5,326,401.93
Cash			\$ (5,632,196.17)	
Prior Year Encumbrances			4,424,071.66	
Accounts Payable			(300,000.00)	
			<u>\$ (1,508,124.51)</u>	

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Commodity Billings Receivable
For the Year Ended December 31, 2018

	<u>Total</u>	<u>Fuel Consumption</u>	<u>Fuel Reserve</u>
Balance December 31, 2017.....	\$ 8,933.59	\$ 15,718.64	\$ (6,785.05)
Increased by:			
Commodity Billings.....	450,441.58	450,441.58	
	<u>459,375.17</u>	<u>466,160.22</u>	<u>(6,785.05)</u>
Decreased by:			
Adjustment.....	(261.30)	(261.30)	
Cash Receipts.....	(435,161.73)	(432,042.24)	(3,119.49)
	<u>(435,423.03)</u>	<u>(432,303.54)</u>	<u>(3,119.49)</u>
Balance December 31, 2018.....	<u>\$ 23,952.14</u>	<u>\$ 33,856.68</u>	<u>\$ (9,904.54)</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Accounts Payable
 For the Year Ended December 31, 2018

	<u>Total</u>	<u>2017</u> <u>Reserve</u>	<u>2012</u> <u>Manor</u>
Balance December 31, 2017.....	\$ 50,073.00		\$ 50,073.00
Increased by:			
Transfer from Appropriation Reserves.....	300,000.00	\$ 300,000.00	
Balance December 31, 2018.....	<u>\$ 350,073.00</u>	<u>\$ 300,000.00</u>	<u>\$ 50,073.00</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Cash Held by County Treasurer
 For the Board of Health
 For the Year Ended December 31, 2018

Balance December 31, 2017.....	\$	2,587,817.23
Increased by:		
Funds Collected for the Board of Health.....		4,099,049.72
		6,686,866.95
Decreased by:		
Payments for the Board of Health.....		4,395,296.55
Balance December 31, 2018.....	\$	2,291,570.40

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Cash Held By County Treasurer
 For the County Library
 For the Year Ended December 31, 2018

Balance December 31, 2017.....	\$	297,828.55
Increased by:		
2018 Budget Appropriation.....	\$	1,025,000.00
Funds Collected for the County Library.....		65,898.46
		1,090,898.46
		1,388,727.01
Decreased by:		
Payments for the County Library.....		949,690.00
Balance December 31, 2018.....	\$	439,037.01

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, 2018

	<u>Total</u>	County Farmland and Open Space <u>Preservation Fund</u>	Audio-Visual <u>Aid Fund</u>	Other Trust Fund			
				<u>Miscellaneous</u>	<u>Payroll</u>	<u>Clerk</u>	<u>Prosecutor</u>
Cash Balance December 31, 2017.....	\$ 8,391,700.99	\$ 283,663.31	\$ 21,275.34	\$ 6,012,302.23	\$ 570,146.15	\$ 535,891.55	\$ 968,422.41
Increased by Cash Receipts:							
Farmland/Open Space Preservation.....	2,008,684.61	2,008,684.61					
Due NJ DEP, Green Acres.....	300,000.00	300,000.00					
Various Reserves.....	6,400,051.48			6,339,770.80		60,280.68	
Prosecutor Law Enforcement.....	689,022.10						689,022.10
Payroll.....	63,415,804.30				63,415,804.30		
	<u>72,813,562.49</u>	<u>2,308,684.61</u>		<u>6,339,770.80</u>	<u>63,415,804.30</u>	<u>60,280.68</u>	<u>689,022.10</u>
Decreased by Disbursements:							
Farmland/Open Space Preservation.....	(1,833,536.95)	(1,833,536.95)					
Loan Payable - Trust for Public Lands.	(300,000.00)	(300,000.00)					
Various Reserves.....	(4,131,592.41)			(4,071,655.24)		(59,937.17)	
Prosecutor Law Enforcement.....	(493,923.39)						(493,923.39)
Payroll.....	(63,405,870.84)				(63,405,870.84)		
	<u>(70,164,923.59)</u>	<u>(2,133,536.95)</u>		<u>(4,071,655.24)</u>	<u>(63,405,870.84)</u>	<u>(59,937.17)</u>	<u>(493,923.39)</u>
Cash Balance December 31, 2018.....	<u>\$ 11,040,339.89</u>	<u>\$ 458,810.97</u>	<u>\$ 21,275.34</u>	<u>\$ 8,280,417.79</u>	<u>\$ 580,079.61</u>	<u>\$ 536,235.06</u>	<u>\$ 1,163,521.12</u>

COUNTY OF CUMBERLAND
TRUST FUND - OTHER
 Statement of Reserve for Payroll and Payroll Taxes Payable
 For the Year Ended December 31, 2018

	<u>Dec. 31, 2017</u>	Cash.....		<u>Dec. 31, 2018</u>	
	<u>Reserve</u>	<u>Encumbrances</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Encumbrances</u>	<u>Reserve</u>
Federal and State Taxes.....	\$ 494.72	\$ 53,210.38	\$ 16,846,930.48	\$(16,848,448.81)	\$ 51,390.10	\$ 796.67
Net Pay.....	0.80		36,466,617.45	(36,466,617.45)		0.80
Public Employees Pension.....	11,488.78	316,208.15	3,925,321.35	(3,913,054.93)	329,927.95	10,035.40
Defined Contribution Retirement.....			81,355.37	(81,355.37)		
Police & Fire Retirement System.....	11,475.83	177,267.49	2,215,590.27	(2,216,719.90)	183,948.35	3,665.34
Garnishments - Wage Attachments.....			283,748.95	(283,748.95)		
Union Dues.....			560,776.51	(560,536.51)		240.00
Deferred Compensation.....			794,720.45	(794,720.45)		
Health and Medical.....			2,169,637.84	(2,169,562.84)	75.00	
Health Center Membership.....			24,161.20	(24,161.20)		
Supplemental Life & Disability.....			46,944.43	(46,944.43)		
Total Payroll Liabilities.....	\$ 23,460.13	\$ 546,686.02	\$ 63,415,804.30	\$(63,405,870.84)	\$ 565,341.40	\$ 14,738.21

COUNTY OF CUMBERLAND
TRUST FUND - OTHER
Statement of Miscellaneous Trust Fund Reserves
For the Year Ended December 31, 2018

	Balance Dec. 31, 2017Cash.....		Balance Dec. 31, 2018
		Receipts	Disbursements	
Finance:				
Unclaimed Funds.....		\$ 30,812.15	\$ (30,812.15)	
Terminal Leave, Accumulated Sick Time.....	\$ 1,212,130.55	275,000.00	(121,196.63)	\$ 1,365,933.92
Insurance - Property and Equipment.....	437,011.20	337,170.13	(269,452.21)	504,729.12
Insurance - Liability.....	482,234.40	1,690,294.00	(1,070,858.37)	1,101,670.03
Insurance - Workers Compensation.....	556,639.74	1,535,000.00	(1,601,577.15)	490,062.59
Tax Board - Appeals.....	119,693.75	8,065.00	(10,093.31)	117,665.44
Surrogate.....	63,373.45	9,816.00	(10,000.00)	63,189.45
Planning:				
Performance Guarantees.....	316,594.02	141,000.00	(85,000.00)	372,594.02
Sub-division Site Inspection Escrow.....	37,935.29	17,203.00	(12,121.03)	43,017.26
Donations - Cultural and Heritage.....	15,873.88	15,555.00	(9,055.32)	22,373.56
Weights and Measures Fund.....	88,043.83	35,837.50	(80,732.89)	43,148.44
911 Emergency Communications - Donations.....	6,414.92		(6,414.92)	
Sheriff:				
Sheriff.....	16,605.00	13,786.00	(9,664.43)	20,726.57
Law Enforcement Trust, Forfeited Funds.....	83,419.12		(34,405.50)	49,013.62
Donations - K-9.....	5,749.01	1,938.42	(2,315.00)	5,372.43
Donations - Community Programs.....	26,664.46	22,968.00	(22,336.10)	27,296.36
Attorney Identification Card Program.....	1,344.75	175.00		1,519.75
Corrections - County Jail:				
Commissions, Commissary and Telephone.....	232,133.53	133,163.68	(115,291.38)	250,005.83
Last Chance Program.....	4,175.50			4,175.50
Public Works:				
Roads - Motor Vehicle Fines.....	529,332.26	551,728.31	(509,120.92)	571,939.65
Roads - Emergency Repair, FEMA/Insurance..	750,380.87	1,437,593.39	3,536.46	2,191,510.72
Aging and Disabled:				
Homeless.....	85,351.00	49,068.00	(50,263.39)	84,155.61
Older Americans Act.....	788,513.97	28,391.21	(24,481.00)	792,424.18
Veterans Cemetery - Donations.....	1,625.00			1,625.00
Employment Training - Transportation.....	147,283.79	4,193.70		151,477.49
Library - Donations.....	3,778.94	1,012.31		4,791.25
Total - Other Trust Fund Reserves.....	\$ 6,012,302.23	\$ 6,339,770.80	\$ (4,071,655.24)	\$ 8,280,417.79

COUNTY OF CUMBERLAND
TRUST FUND - OTHER
 Statement of County Prosecutor's Law Enforcement Trust Fund Accounts
 For the Year Ended December 31, 2018

	<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, 2017.....	\$ 968,422.41	\$ 439,390.32	\$ 413,685.89	\$ 10,931.44	\$ 102,986.62	\$ 1,428.14
Increased by:						
Cash Receipts.....	689,022.10	372,266.98	297,478.19	1,011.37	18,262.72	2.84
	1,657,444.51	811,657.30	711,164.08	11,942.81	121,249.34	1,430.98
Decreased by:						
Disbursements.....	(493,923.39)	(377,905.69)	(105,682.23)	(403.97)	(9,931.50)	
Balance December 31, 2018.....	<u>\$ 1,163,521.12</u>	<u>\$ 433,751.61</u>	<u>\$ 605,481.85</u>	<u>\$ 11,538.84</u>	<u>\$ 111,317.84</u>	<u>\$ 1,430.98</u>

COUNTY OF CUMBERLAND
TRUST FUND - OTHER
Statement of Reserve for Modernization of County Clerk
For the Year Ended December 31, 2018

Balance Dec. 31, 2017	\$ 535,891.55
Increased by:	
Cash Receipts	60,280.68
	596,172.23
Decreased by:	
Disbursements	59,937.17
Balance Dec. 31, 2018	\$ 536,235.06

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, 2018

Balance Dec. 31, 2017	\$ 283,663.31
Increased by:	
Cash Receipts:	
State of New Jersey	\$ 1,079,265.23
2018 One-Cent Tax Levy	882,343.34
Added and Omitted Taxes	3,645.69
Acquisition of Development Easement - Property Owner Share	7,950.00
Acquisition of Development Easement - From Municipality	35,480.35
	2,008,684.61
	2,292,347.92
Decreased by:	
Farmland Preservation Expenses	1,833,536.95
Balance Dec. 31, 2018	\$ 458,810.97

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, 2018

	<u>Total</u>	<u>Capital Projects</u>	<u>Vo-TEC HS</u>
Balance December 31, 2017.....	\$ 16,044,828.86	\$ 14,396,063.80	\$ 1,648,765.06
Increased by Receipts:			
Capital Improvement Fund.....	400,000.00	400,000.00	
CCIA Loan.....	2,000,000.00	2,000,000.00	
Due Current Fund			
Interest Earnings.....	15,848.11		15,848.11
Deferred Charges Unfunded			
Budget Appropriation.....	17,296.00	17,296.00	
Bond Premium.....	1,700,000.00	1,700,000.00	
Bonds Issued.....	17,400,000.00	17,400,000.00	
Bond Anticipation Note.....	6,365,000.00	6,365,000.00	
Reserve to Retire Debt.....	573,051.72	573,051.72	
Total Receipts.....	28,471,195.83	28,455,347.72	15,848.11
Decreased by Disbursements:			
Due Current Fund - Interest Earnings.....	(6,745.44)		(6,745.44)
Bond Anticipation Note.....	(17,600,000.00)	(17,600,000.00)	
CCIA Loan.....	(2,000,000.00)	(2,000,000.00)	
Improvement Authorizations.....	(5,925,810.54)	(5,755,496.24)	(170,314.30)
Reserve to Retire Debt			
Anticipated as Current Fund Revenue - Manor..	(155,018.00)	(155,018.00)	
Anticipated as Current Fund Revenue - Other...	(234,232.10)	(234,232.10)	
Interest Paid by Trustee.....	(30,956.53)	(30,956.53)	
Total Disbursements.....	(25,952,762.61)	(25,775,702.87)	(177,059.74)
Transfer - Reserve to Retire Debt, TEC High School.....	-	1,482,579.59	(1,482,579.59)
Balance December 31, 2018.....	\$ 18,563,262.08	\$ 18,558,288.24	\$ 4,973.84

COUNTY OF CUMBERLAND
GENERAL CAPITAL
 Analysis of General Capital Cash
 For the Year Ended December 31, 2018

<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>
14-04	County College - Student Center.		\$ 57,965.31				\$ 57,965.31
17-03	County College.....		1,232,119.28				1,232,119.28
18-02	TEC HS Addition.....	\$ (26,200,000.00)	26,200,000.00				
07-04	Courthouse Improvements.....		44,599.00	\$ 3,805.32			48,404.32
12-05	Various Improvements.....		53,248.38	12,210.91			65,459.29
13-06	Various Improvements.....		132,486.28	92,628.50			225,114.78
14-06	Various Improvements.....		5,994.99	35,631.64			41,626.63
15-05	Various Improvements.....		470,943.64	55,622.63			526,566.27
16-03	Various Improvements.....		1,347,320.69	62,149.62			1,409,470.31
16-04	County College.....		2,488,479.83				2,488,479.83
16-06	Surrogate Software.....	(99,999.72)					(99,999.72)
17-02	Various Improvements.....		2,423,308.01	485,131.71			2,908,439.72
17-05	Bay-Shore Sewer.....	(1,000,000.00)	925,539.79				(74,460.21)
18-01	Various Improvements.....	(6,365,000.00)	4,633,393.89	1,372,751.54	\$ 6,365,000.00		6,006,145.43
18-05	Various Improvements.....						
18-06	Acquisition of Property.....		195,700.00	4,300.00			200,000.00
	Due Current Fund - Interest Earnings.....					\$ 4,973.84	4,973.84
	Reserve to Retire Debt, Manor.....					444,638.14	444,638.14
	Reserve to Retire Debt.....					2,812,696.51	2,812,696.51
	Capital Improvement Fund.....					265,622.35	265,622.35
		\$ (33,664,999.72)	\$ 40,211,099.09	\$ 2,124,231.87	\$ 6,365,000.00	\$ 3,527,930.84	\$ 18,563,262.08

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Deferred Charges to Future Taxation - Funded
 For the Year Ended December 31, 2018

	<u>Total Funded Deferred Charges</u>	<u>Serial Bonds</u>	<u>Capital Loan Agreement</u>	<u>Green Acres</u>
Balance, December 31, 2017.....	\$ 121,664,243.80	\$ 60,990,000.00	\$ 60,465,000.00	\$ 209,243.80
Increased by:				
Bonds Issued.....	17,400,000.00	17,400,000.00		
	139,064,243.80	78,390,000.00	60,465,000.00	209,243.80
Decreased by:				
Bonds/Loans paid from Budget Appropriation.....	(10,727,800.65)	(8,835,000.00)	(1,795,000.00)	(97,800.65)
Balance, December 31, 2018.....	<u>\$ 128,336,443.15</u>	<u>\$ 69,555,000.00</u>	<u>\$ 58,670,000.00</u>	<u>\$ 111,443.15</u>

COUNTY OF CUMBERLAND
 GENERAL CAPITAL FUND
 Statement of Deferred Charges to Future Taxation - Unfunded
 For the Year Ended December 31, 2018

							<u>Analysis of Balance Dec. 31, 2018</u>		
<u>Ord.</u>	<u>Description</u>	<u>Balance Dec. 31, 2017</u>	<u>Authorizations</u>	<u>Bonds Issued</u>	<u>Bond Premium</u>	<u>Budget Appropriation</u>	<u>Balance Dec. 31, 2018</u>	<u>Cash Expended</u>	<u>Unfunded Improvement Authorization</u>
15-05	Various Improvements.....	\$ 5,520,000.00		\$ (5,520,000.00)					
16-03	Various Improvements.....	6,000,000.00		(6,000,000.00)					
16-06	Surrogate Software.....	117,295.72				\$(17,296.00)	\$ 99,999.72	\$ 99,999.72	
17-02	Various Improvements.....	6,080,000.00		(4,515,000.00)	\$ (1,565,000.00)				
17-03	County College.....	1,500,000.00		(1,365,000.00)	(135,000.00)				
17-05	Bay-Shore Sewer.....	1,000,000.00					1,000,000.00	74,460.21	\$ 925,539.79
18-01 18-05	Various General Improvements..		\$ 6,365,000.00				6,365,000.00	1,731,606.11	4,633,393.89
18-02	Addition to TEC High School....		26,200,000.00				26,200,000.00		26,200,000.00
		<u>\$ 20,217,295.72</u>	<u>\$ 32,565,000.00</u>	<u>\$(17,400,000.00)</u>	<u>\$ (1,700,000.00)</u>	<u>\$(17,296.00)</u>	<u>\$ 33,664,999.72</u>	<u>\$1,906,066.04</u>	<u>\$ 31,758,933.68</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Bond Anticipation Notes
For the Year Ended December 31, 2018

<u>Ord.</u>	<u>Description</u>	<u>Interest Rate</u>	<u>Date of Original Issue</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest</u>	<u>Balance Dec. 31, 2017</u>	<u>Increased</u>	<u>Decreased</u>	<u>Balance Dec. 31, 2018</u>
2015-05	Various General Improvements...	2.00%	6/29/2015	5/24/2017	3/15/2018		\$ 5,520,000.00		\$ (5,520,000.00)	
2016-03	Various General Improvements...	2.00%	5/25/2016	5/24/2017	3/15/2018		6,000,000.00		(6,000,000.00)	
2017-02	Various General Improvements...	2.00%	5/24/2017	5/24/2017	3/15/2018		6,080,000.00		(6,080,000.00)	
2018-01	Various General Improvements...	3.25%	12/5/2018	12/5/2018	12/4/2019	\$ 206,287.88		\$ 6,365,000.00		\$ 6,365,000.00
							<u>\$ 17,600,000.00</u>	<u>\$ 6,365,000.00</u>	<u>\$ (17,600,000.00)</u>	<u>\$ 6,365,000.00</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of General Serial Bonds
For the Year Ended December 31, 2018

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2018			Balance Dec. 31, 2017	Bonds Issued	Paid by Budget Appropriation	Balance Dec. 31, 2018
			Date	Amount	Interest Rate				
General Obligation Bonds	11/20/07	\$ 28,300,000.00				\$ 2,000,000.00		\$ 2,000,000.00	
General Obligation Bonds	12/29/09	18,567,000.00	12/15/19	\$ 1,500,000.00	4.000%	3,000,000.00		1,500,000.00	\$ 1,500,000.00
County College Bonds	06/29/12	8,500,000.00	03/15/19-21	650,000.00	2.750%	6,520,000.00		650,000.00	5,870,000.00
			03/15/22-25	650,000.00	3.000%				
			03/15/26	660,000.00	3.000%				
			03/15/27	660,000.00	3.125%				
State Aid County College Bonds	06/26/14	2,875,000.00	02/15/19-21	300,000.00	4.000%	1,975,000.00		300,000.00	1,675,000.00
			02/15/22	300,000.00	2.500%				
			02/15/23	300,000.00	5.000%				
			02/15/24	175,000.00	5.000%				
General Obligation Bonds	06/26/14	16,675,000.00	02/15/19	1,200,000.00	4.000%	13,750,000.00		1,100,000.00	12,650,000.00
			02/15/20	1,300,000.00	4.000%				
			02/15/21	1,400,000.00	4.000%				
			02/15/22	1,500,000.00	2.500%				
			02/15/23	1,650,000.00	5.000%				
			02/15/24	1,800,000.00	5.000%				
			02/15/25-26	1,900,000.00	3.000%				
State Aid County College Bonds	06/29/15	3,200,000.00	02/15/19	150,000.00	2.750%	2,900,000.00		150,000.00	2,750,000.00
			02/15/20-22	200,000.00	2.750%				
			02/15/23-30	250,000.00	3.000%				
State Aid County College Refunding Bonds	09/16/15	4,150,000.00	08/15/19	820,000.00	1.750%	3,245,000.00		840,000.00	2,405,000.00
			08/15/20	800,000.00	2.000%				
			08/15/21	785,000.00	2.000%				
County College Refunding Bonds	09/16/15	3,850,000.00	08/15/19-20	770,000.00	4.000%	3,075,000.00		770,000.00	2,305,000.00
			08/15/21	765,000.00	4.000%				
General Improvement Refunding Bonds	09/16/15	12,910,000.00	08/15/19-20	1,995,000.00	4.000%	11,715,000.00		1,175,000.00	10,540,000.00
			08/15/21	2,195,000.00	4.000%				
			08/15/22	1,180,000.00	4.000%				
			08/15/22	1,010,000.00	2.500%				
			08/15/23	1,090,000.00	4.000%				
			08/15/23	1,075,000.00	2.375%				

(Continued)

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of General Serial Bonds
For the Year Ended December 31, 2018

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2018</u>			<u>Balance Dec. 31, 2017</u>	<u>Bonds Issued</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2018</u>
			<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>				
County College Bonds	03/24/16	\$ 3,000,000.00	02/15/19-21	\$ 150,000.00	3.000%	\$ 2,850,000.00		\$ 150,000.00	\$ 2,700,000.00
			02/15/22-26	200,000.00	3.000%				
			02/15/27	250,000.00	3.000%				
			02/15/28-29	250,000.00	3.250%				
			02/15/30-31	250,000.00	3.500%				
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%	6,422,000.00			6,422,000.00
			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%				
State Aid County College Bonds	06/01/17	2,600,000.00	05/15/19-20	200,000.00	2.000%	2,600,000.00		200,000.00	2,400,000.00
			05/15/21	200,000.00	3.000%				
			05/15/22-23	250,000.00	4.000%				
			05/15/24-25	300,000.00	2.000%				
			05/15/26	300,000.00	2.125%				
			05/15/27	400,000.00	2.250%				
General Obligation Bonds, Series 2018	03/14/18	17,400,000.00	02/15/19	1,690,000.00	4.000%				
			02/15/20	1,755,000.00	5.000%				
			02/15/21	1,555,000.00	5.000%				
			02/15/22	1,375,000.00	5.000%				
			02/15/23	1,400,000.00	5.000%				
			02/15/24	1,895,000.00	4.000%				
			02/15/25	2,545,000.00	4.000%				
			02/15/26	2,705,000.00	4.000%				
			02/15/27	2,480,000.00	4.000%				
						\$ 60,990,000.00	\$ 17,400,000.00	\$ 8,835,000.00	\$ 69,555,000.00

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Green Acres Loan Payable
For the Year Ended December 31, 2018

Ordinance <u>Number</u>	<u>Improvement Description</u>	Balance <u>Dec. 31, 2017</u>	Paid by Budget <u>Appropriation</u>	Balance <u>Dec. 31, 2018</u>
1996-2	Improvements to Sunset Lake Dam.....	\$ 87,445.38	\$ 58,006.41	\$ 29,438.97
1999-1	Various Capital Improvements.....	121,798.42	39,794.24	82,004.18
		<u>\$ 209,243.80</u>	<u>\$ 97,800.65</u>	<u>\$ 111,443.15</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Obligation Under Capital Loan Agreement
For the Year Ended December 31, 2018

Date of Original Issue	Description	Amount of Original Issue	Balance Dec. 31, 2017	Paid by Budget Appropriation	Balance Dec. 31, 2018
General Obligation Revenue					
10/30/14	Bonds (Technical HS Project)	\$ 63,890,000.00	\$ 60,465,000.00	\$ (1,795,000.00)	\$ 58,670,000.00
<u>Annual Budget Requirements</u>					
Year		State Aid	Total	Principal	Interest
2019		\$ (2,625,040.52)	\$ 4,443,956.26	\$ 1,850,000.00	\$ 2,593,956.26
2020		(2,625,631.22)	4,444,956.26	1,925,000.00	2,519,956.26
2021		(2,624,449.82)	4,442,956.26	2,000,000.00	2,442,956.26
2022		(2,624,449.82)	4,442,956.26	2,100,000.00	2,342,956.26
2023		(2,624,449.82)	4,442,956.26	2,205,000.00	2,237,956.26
2024		(2,624,302.15)	4,442,706.26	2,315,000.00	2,127,706.26
2025		(2,626,812.62)	4,446,956.26	2,435,000.00	2,011,956.26
2026		(2,625,778.89)	4,445,206.26	2,555,000.00	1,890,206.26
2027		(2,624,154.47)	4,442,456.26	2,680,000.00	1,762,456.26
2028		(2,624,745.17)	4,443,456.26	2,815,000.00	1,628,456.26
2029		(2,624,302.15)	4,442,706.26	2,955,000.00	1,487,706.26
2030		(2,625,099.59)	4,444,056.26	3,045,000.00	1,399,056.26
2031		(2,624,302.15)	4,442,706.26	3,135,000.00	1,307,706.26
2032		(2,621,909.81)	4,438,656.26	3,225,000.00	1,213,656.26
2033		(2,624,401.82)	4,442,875.00	3,330,000.00	1,112,875.00
2034		(2,537,864.42)	4,296,375.00	3,350,000.00	946,375.00
2035		(2,473,552.06)	4,187,500.00	3,350,000.00	837,500.00
2036		(2,374,609.98)	4,020,000.00	3,350,000.00	670,000.00
2037		(2,275,667.90)	3,852,500.00	3,350,000.00	502,500.00
2038		(2,176,725.82)	3,685,000.00	3,350,000.00	335,000.00
2039		(2,077,783.73)	3,517,500.00	3,350,000.00	167,500.00
		<u>\$ (53,286,033.91)</u>	<u>\$ 90,208,437.64</u>	<u>\$ 58,670,000.00</u>	<u>\$ 31,538,437.64</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL
 Statement of Capital Improvement Authorizations
 For the Year Ended December 31, 2018

Ord.	Date	Description	December 31, 2017		Authorized	Reappropriated	Canceled	Paid or Charged	December 31, 2018	
			Funded	Unfunded					Funded	Unfunded
14-05	4/30/14	Vo-TEC High School.....	\$ 1,652,893.89				\$ (1,482,579.59)	\$ (170,314.30)		
14-04	4/30/14	County College - Student Center.....	73,456.31					(15,491.00)	\$ 57,965.31	
15-07	5/19/15	County College - Energy.....	56,092.02					(56,092.02)		
16-04	5/24/16	County College.....	2,555,964.83					(67,485.00)	2,488,479.83	
17-03	5/23/17	County College.....		\$ 1,498,470.69				(266,351.41)	1,232,119.28	
07-04	11/8/07	Courthouse Improvements.....	62,799.00					(18,200.00)	44,599.00	
12-05	8/28/12	Various Improvements.....	189,791.47					(136,543.09)	53,248.38	
13-06	8/27/13	Various Improvements.....	131,128.58					1,357.70	132,486.28	
14-06	4/30/14	Various Improvements.....	53,932.18					(47,937.19)	5,994.99	
15-05	4/30/15	Various Improvements.....		245,500.80		\$ (1,481.80)		226,924.64	470,943.64	
16-03	3/29/16	Various Improvements.....		1,484,925.32		(188,861.90)		51,257.27	1,347,320.69	
17-02	4/18/17	Various Improvements.....		3,949,825.10		(455,567.99)		(1,070,949.10)	2,423,308.01	
17-05	11/28/17	Bay-Shore Sewer.....		1,000,000.00				(74,460.21)		\$ 925,539.79
18-01	3/27/18	Various Improvements.....			\$ 6,700,000.00	445,911.69		(2,512,517.80)		4,633,393.89
18-05	8/28/18									
18-02	10/23/18	TEC HS Addition.....			26,200,000.00					26,200,000.00
18-06	12/4/18	Acquisition of Property.....				200,000.00		(4,300.00)	195,700.00	
Total.....			\$ 4,776,058.28	\$ 8,178,721.91	\$ 32,900,000.00	\$ -	\$ (1,482,579.59)	\$ (4,161,101.51)	\$ 8,452,165.41	\$ 31,758,933.68
								\$ 3,888,940.90	12/31/17 Encumbrances	
								(170,314.30)	Cash Disbursements - Vo-TEC	
								(5,755,496.24)	Cash Disbursements - County	
								(2,124,231.87)	12/31/18 Encumbrances	
								<u>\$ (4,161,101.51)</u>		
									Capital Improvement Fund \$ 335,000.00	
									Deferred Charges to Future Taxation - Unfunded <u>\$ 32,565,000.00</u>	
									<u>\$ 32,900,000.00</u>	

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Reserve for Encumbrances
 For the Year Ended December 31, 2018

Balance December 31, 2017.....	\$ 3,888,940.90
Increased by Charges to:	
2018 Improvement Authorizations.....	2,124,231.87
	6,013,172.77
Decreased by:	
Transferred to 2018 Improvement Authorizations	3,888,940.90
Balance December 31, 2018.....	\$ 2,124,231.87

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Capital Improvement Fund
 For the Year Ended December 31, 2018

Balance December 31, 2017.....	\$ 200,622.35
Increased by:	
Current Fund Budget Appropriation.....	400,000.00
	600,622.35
Decreased by:	
Transferred to Fund Improvement Authorizations	335,000.00
Balance December 31, 2018.....	\$ 265,622.35

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Schedule of Reserve to Retire Debt
 For the Year Ended December 31, 2018

	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>Cash Receipts</u>	<u>Improvement</u> <u>Authorization</u> <u>Canceled</u>	<u>Applied to</u> <u>Debt Payment</u>	<u>Anticipated</u> <u>as Revenue</u>	<u>Balance</u> <u>Dec. 31, 2018</u>
Premium on Sale of Notes.....	\$ 149,600.00	\$ 71,924.50			\$(149,600.00)	\$ 71,924.50
Premium on Sale of Bonds.....	52,000.00	41,127.22		\$ (30,956.53)	(52,000.00)	10,170.69
Excess Proceeds, Prior Year Bond Refunding.....	6,483.60				(6,483.60)	
Reserved for Future Interest Payments.....	208,083.60	113,051.72	-	(30,956.53)	(208,083.60)	82,095.19
City of Bridgeton.....	26,148.50				(26,148.50)	
Funded Improvement Authorization Canceled	738,021.73		\$ 1,482,579.59			2,220,601.32
CCIA - Millville Arts & Innovation Center.....		400,000.00				400,000.00
Willow Lake Dam Settlement.....	50,000.00	60,000.00				110,000.00
Reserved for Future Principal Payments.....	814,170.23	460,000.00	1,482,579.59		(26,148.50)	2,730,601.32
Reserve to Retire Debt.....	\$ 1,022,253.83	\$ 573,051.72	\$ 1,482,579.59	\$ (30,956.53)	\$(234,232.10)	\$ 2,812,696.51

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, 2018

<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, 2017</u>	<u>Anticipated as Revenue</u>	<u>Balance Dec. 31, 2018</u>
General Obligation Bonds.....	12/15/09	\$ 18,567,000.00	2019	\$ 16,561.50			
			2020	16,561.50			
			2021	16,561.50			
			2022	16,561.50			
			2023	16,561.50			
			2024	16,197.15	\$ 115,566.15	\$ (16,561.50)	\$ 99,004.65
General Obligation Bonds.....	9/21/12	2,465,000.00			2,550.00	(2,550.00)	
Refunding Bonds.....	9/15/15	12,910,000.00	2019	81,077.04			
			2020	81,076.57			
			2021	85,529.34			
			2022	48,975.27			
			2023	48,975.27	481,539.99	(135,906.50)	345,633.49
					<u>\$ 599,656.14</u>	<u>\$ (155,018.00)</u>	<u>\$ 444,638.14</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Bonds and Notes Authorized but not Issued
 For the Year Ended December 31, 2018

<u>Ord.</u>	<u>Description</u>	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>2018</u> <u>Authorized</u>	<u>Notes</u> <u>Issued</u>	<u>Budget</u> <u>Appropriation</u>	<u>Bonds</u> <u>Issued</u>	<u>Balance</u> <u>Dec. 31, 2018</u>
16-06	Surrogate Software.....	\$ 117,295.72			\$ (17,296.00)		\$ 99,999.72
17-03	County College.....	1,500,000.00				\$ (1,500,000.00)	
17-05	Bay-Shore Sewer.....	1,000,000.00					1,000,000.00
18-01	Various General Improvements.....		\$ 6,365,000.00	\$ (6,365,000.00)			
18-02	Addition to TEC High School.....		26,200,000.00				26,200,000.00
		<u>\$ 2,617,295.72</u>	<u>\$ 32,565,000.00</u>	<u>\$ (6,365,000.00)</u>	<u>\$ (17,296.00)</u>	<u>\$ (1,500,000.00)</u>	<u>\$ 27,299,999.72</u>

SUPPLEMENTAL EXHIBITS
FEDERAL, STATE AND OTHER GRANT FUND

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Cash
 Per N.J.S.A. 40A:5-5 - Treasurer
 For the Year Ended December 31, 2018

Cash Balance December 31, 2017.....		\$ 2,187,544.22
Increased by Cash Receipts		
Grant Accounts Receivable		
Revenue Receipts.....	\$ 17,553,878.90	
Invoice Billing Receipts.....	10,097,836.89	
Due Current Fund - Local Match.....	1,411,826.00	
Unappropriated Grant Reserves.....	<u>393,364.71</u>	
		<u>29,456,906.50</u>
		31,644,450.72
Decreased by Disbursements		
Appropriations.....	(27,093,214.19)	
Unappropriated Grant Reserves		
Transfer to Current Fund.....	<u>(50,000.00)</u>	
		<u>(27,143,214.19)</u>
Cash Balance December 31, 2018.....		<u><u>\$ 4,501,236.53</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, 2018

	<u>Total</u>	<u>Administrative Operations</u>	<u>Assistance & Other Programs</u>
Cash Balance December 31, 2017.....	\$ 7,928,118.67	\$ 4,769,878.15	\$ 3,158,240.52
Increased by Cash Receipts			
Due to State of New Jersey TANF.....	112,450.27		112,450.27
Due to State of New Jersey Child Support.....	84,297.98		84,297.98
State Assistance			
Temporary Assistance to Needy Families.....	2,684,955.01		2,684,955.01
Supplemental Security Income.....	642,212.17		642,212.17
Child Support.....	804,102.45	698,965.59	105,136.86
General Assistance.....	454,862.96		454,862.96
Administrative Operating Assistance.....	14,984,666.00	14,984,666.00	
Clearing Account.....	431,323.52		431,323.52
Child Support Account.....	1,533,379.31		1,533,379.31
REACH Account.....	13,596.44		13,596.44
County Budget Appropriation.....	6,090,574.57	5,405,521.00	685,053.57
Other Revenue.....	941,966.92	941,966.92	
Unemployment Reserves.....	1,587.23	1,587.23	
Total Cash Receipts.....	28,779,974.83	22,032,706.74	6,747,268.09
Decreased by Disbursements			
Due to State of New Jersey TANF.....	(114,507.26)		(114,507.26)
Due to State of New Jersey Child Support.....	(82,684.45)		(82,684.45)
State Assistance			
Temporary Assistance to Needy Families.....	(1,944,880.46)		(1,944,880.46)
Supplemental Security Income.....	(1,299,507.77)		(1,299,507.77)
Child Support.....	(105,132.98)		(105,132.98)
General Assistance.....	(457,798.34)		(457,798.34)
Administrative Operating Assistance.....	(21,461,159.66)	(21,461,159.66)	
Clearing Account.....	(757,643.04)		(757,643.04)
Child Support Account.....	(1,511,749.52)		(1,511,749.52)
REACH Account.....	(14,659.81)		(14,659.81)
Accounts Payable.....	(351,874.52)	(351,874.52)	
Unemployment Reserves.....	(1,463.66)	(1,463.66)	
Total Cash Disbursements.....	(28,103,061.47)	(21,814,497.84)	(6,288,563.63)
Cash Balance December 31, 2018.....	\$ 8,605,032.03	\$ 4,988,087.05	\$ 3,616,944.98

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2018

Grant Description	Dec. 31, 2017 Balance	Transfers	2018 Budget		Received	Adjustments & Canceled	Dec. 31, 2018 Balance
			Original Adopted	Amended by NJSA 40A:4-87			
Federal Health & Human Services (Area Plan)							
(SSBG) Health & Human Services	\$ 10,768.00	\$ (10,768.00)					
(SSBG) Senior Transportation	4,072.00	(4,072.00)					
(Title IIIB) Administration					\$ 1,222.00	\$ (1,222.00)	
(Title IIIB) Administration			\$ 57,166.00		(54,028.00)		\$ 3,138.00
(Title IIIB) Older Americans Act					14,294.00	(14,294.00)	
(Title IIIB) Older Americans Act			185,890.00	\$ 20,346.00	(219,681.00)	13,445.00	
(Title IIIB) Outreach					24,254.00	(24,254.00)	
(Title IIIB) Outreach			125,103.00	3,300.00	(153,987.00)	25,584.00	
(Title IIIC) Estate Proceeds			5,000.00		(5,000.00)		
(Title IIIC) Meals on Wheels					6,393.00	(6,393.00)	
(Title IIIC) Meals on Wheels			138,330.00	14,257.00	(159,199.00)	6,612.00	
(Title IIIC) Nutrition			209,490.00	17,794.00	(227,806.00)	522.00	
(Title IIIE) Home Hospice			54,798.00	(1,127.00)	(53,671.00)		
Program income - (SSBG) Nutrition	28,576.56					(28,576.56)	
Program income - (SSBG) Nutrition			62,000.00		(33,811.11)		28,188.89
Program Income - (SSBG) Outreach	771.00					(771.00)	
Program Income - (SSBG) Outreach			3,505.00		(3,505.00)		
Program Income - (Title IIIC) Meals on Wheels	16,714.05					(16,714.05)	
Program Income - (Title IIIC) Meals on Wheels			92,100.00		(63,121.85)		28,978.15
Program Income - (Title IIIC) Meals on Wheels (Municipal)	6,900.00					(6,900.00)	
Program Income - (Title IIIC) Meals on Wheels (Municipal)			20,300.00		(20,300.00)		
Program Income - (Title IIIE) Home Hospice	6,760.00					(6,760.00)	
Program Income - (Title IIIE) Home Hospice			10,000.00		(2,860.00)		7,140.00
Federal Health & Human Services							
Retired Senior Volunteer Program (RSVP)	6,772.00				(6,772.00)		
Retired Senior Volunteer Program (RSVP)			44,037.00		(34,260.00)		9,777.00
Senior Health Insurance Program	13,227.00				(13,227.00)		
Senior Health Insurance Program				26,000.00	(11,605.00)		14,395.00
Federal Emergency Management Agency (FEMA)							
Emergency Management Agency Assistance	55,000.00				(55,000.00)		
Emergency Management Agency Assistance	55,000.00				(55,000.00)		
Emergency Management Agency Assistance				55,000.00			55,000.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2018

Grant Description	Dec. 31, 2017 Balance	Transfers	2018 Budget		Received	Adjustments & Canceled	Dec. 31, 2018 Balance
			Original Adopted	Amended by NJSA 40A:4-87			
Federal Emergency Management Agency (FEMA) (Cont'd)							
Emergency Shelter Program				\$ 1,705.00	\$ (852.50)		\$ 852.50
Hazard Mitigation Grant	\$ 701,521.38				(701,521.38)		
Federal Homeland Security							
State Homeland Security Program	173,846.80				(40,876.48)		132,970.32
State Homeland Security Program				169,415.35			169,415.35
Federal Housing & Urban Development							
CDBG - Emergency Housing Repairs			\$ 200,000.00				200,000.00
CDBG - Emergency Housing Repairs	19,000.00						19,000.00
CDBG - Irene Storm	17,412.00						17,412.00
Federal Justice							
Community Policing, Anti-Gang Initiative (CAGI)			6,790.10		(6,790.10)		
Community Policing, Cops Kids, & Cones	5,831.00				(5,830.50)	\$ (0.50)	
Edward Byrne Justice Grant (JAG)	7,047.00				(1,586.00)		5,461.00
Edward Byrne Justice Grant (JAG)				7,120.00			7,120.00
Gangs, Guns & Narcotics	176,049.27				(176,049.27)		
Local Law Enforcement Block Grant (LLEBG), Megan's Law	11,515.00					(11,515.00)	
Resident Substance Abuse Treatment (RSAT)	45,816.00				(45,816.00)		
Resident Substance Abuse Treatment (RSAT)				45,567.00	(45,567.00)		
Safe and Thriving Communities	737,769.00				(47,417.31)		690,351.69
Victims of Crime Act (VOCA)			253,599.00		(253,408.88)		190.12
Victims of Crime Act (VOCA)				418,101.00			418,101.00
Victims of Crime Act (VOCA), Supplemental Program	359,852.88				(279,833.79)		80,019.09
Victims of Crime Act, Sexual Assault Nurse Examiner (SANE)	18,794.80				(18,794.68)	(0.12)	
Victims of Crime Act, Sexual Assault Nurse Examiner (SANE)			73,105.00	8,050.00	(35,178.61)		45,976.39
Victims of Crime Act, Sexual Assault Nurse Examiner (SANE)				84,193.00			84,193.00
Federal Labor							
Pre-Release Spec American Job Ctrs	223,150.65				(200,559.20)	(22,591.45)	
WFNJ - TANF	177,722.00				(97,223.00)	(80,499.00)	
WFNJ - TANF	1,424,122.00			25,000.00	(1,398,509.00)		50,613.00
WFNJ - TANF				2,028,142.00	(693,459.00)		1,334,683.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2018

Grant Description	Dec. 31, 2017 Balance	Transfers	2018 Budget		Received	Adjustments & Canceled	Dec. 31, 2018 Balance
			Original Adopted	Amended by NJSA 40A:4-87			
Federal Labor (Cont'd)							
WIOA - Adult - 7/1/15-6/30/16	\$ 145,156.00				\$ (145,156.00)		
WIOA - Adult - 7/1/17-6/30/18	1,179,994.00				(1,024,180.00)		\$ 155,814.00
WIOA - Adult - 7/1/18-6/30/19				\$ 1,543,403.00	(347,987.00)		1,195,416.00
WIOA - Dislocated Worker - FY 17	100,361.00				(100,361.00)		
WIOA - Dislocated Worker - FY 18	858,424.00				(817,936.00)		40,488.00
WIOA - Dislocated Worker - FY 19				1,103,357.00	(367,875.00)		735,482.00
WIOA - Youth - 7/1/16-6/30/17	670,676.00				(670,676.00)		
WIOA - Youth - 7/1/17-6/30/18	1,654,357.00				(753,074.00)		901,283.00
WIOA - Youth - 7/1/18-6/30/19				1,663,879.00	(133,392.00)		1,530,487.00
Federal Transportation							
FTA - Section 5307	1,020,000.00				(904,997.75)	\$ (115,002.25)	
FTA - Section 5307			\$ 1,020,000.00				1,020,000.00
FTA - Section 5311	292,571.93				(276,680.84)	(15,891.09)	
FTA - Section 5311			479,244.00		(210,544.56)		268,699.44
Program Income - (Sec 5307) Senior Transportation	15,491.89				1,200.00	(16,691.89)	
Program Income - (Sec 5307) Senior Transportation			50,000.00		(19,832.20)		30,167.80
Subregional Transportation Planning	67,884.97				(61,105.78)	(6,779.19)	
Subregional Transportation Planning				76,400.00	(4,130.39)		72,269.61
FHA - Fortescue Road	236,476.51				(107,031.10)	(129,445.41)	
FHA - Millville Traffic Signals	99,469.50				(62,080.94)		37,388.56
FHA - Traffic Signals	21,028.88				(15,148.08)		5,880.80
FHA - Systematic High Friction Treatment				2,340,826.00			2,340,826.00
Total Federal Grants	10,665,902.07	\$ (14,840.00)	3,090,457.10	9,650,728.35	(11,196,932.30)	(458,137.51)	11,737,177.71
NJ Governor's Council on Drug/Alcohol							
Drug & Alcohol Alliance	4,134.62					(4,134.62)	
Drug & Alcohol Alliance	239,390.50				(238,158.92)		1,231.58
Drug & Alcohol Alliance				247,619.00	(7,559.28)		240,059.72

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2018

Grant Description	Dec. 31, 2017 Balance	Transfers	2018 Budget		Received	Adjustments & Canceled	Dec. 31, 2018 Balance
			Original Adopted	Amended by NJSA 40A:4-87			
NJ Agency, New Jersey Transit							
Job Access & Reverse Commute (JARC)	\$ 146,298.80				\$ (14,674.49)	\$ (131,624.31)	
Job Access & Reverse Commute (JARC)	333,408.20				(244,294.65)	(89,113.55)	
Job Access & Reverse Commute (JARC)				\$ 433,060.00	(94,654.48)		\$ 338,405.52
Sr Citizens & Disabled Transportation (Casino)	160,703.01					(160,703.01)	
Sr Citizens & Disabled Transportation (Casino)	387,487.23				(137,126.14)		250,361.09
Sr Citizens & Disabled Transportation (Casino)			\$ 332,284.00		(127,450.91)	160,703.01	365,536.10
Veterans Transportation	8,750.00				(8,750.00)		
Veterans Transportation				15,000.00	(6,250.00)		8,750.00
NJ Department, Community Affairs							
Low Income Home Energy Assistance Program (LIHEA)			8,845.00		(8,845.00)		
Universal Service Fund (USF)				5,655.00	(5,655.00)		
NJ Department, Environmental Protection							
Gandy's Beach Environmental Study	25,000.00						25,000.00
Clean Communities Grant				173,950.50	(173,950.50)		
NJ Department, Human Services							
Enrichment Center for the Blind	6,632.00				(6,632.00)		
Enrichment Center for the Blind			27,145.00		(23,507.00)		3,638.00
Personal Assistance Program	5,917.00				(5,917.00)		
Personal Assistance Program			35,501.20		(32,543.00)		2,958.20
Social Services for the Homeless	484,342.00				(436,504.00)	(47,838.00)	
Social Services for the Homeless			747,952.00	80,000.00	(207,697.00)		620,255.00
NJ Department, Health & Senior Services							
Child System of Care (Substance Use Navigator)	100,002.00				(100,002.00)		
Child System of Care (Substance Use Navigator)				200,000.00	(99,996.00)		100,004.00
Comprehensive Alcohol	171,781.00				(96,781.00)		75,000.00
Comprehensive Alcohol			692,642.00		(556,678.00)		135,964.00
NJ Department, Children and Families							
HSAC/CIACC, CFT-SSBG			36,874.00		(36,874.00)		
Children & Family Prevention Planning			300,000.00		(300,000.00)		
Social Services for Adolescents			139,540.00		(139,540.00)		

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2018

Grant Description	Dec. 31, 2017 Balance	Transfers	2018 Budget		Received	Adjustments & Canceled	Dec. 31, 2018 Balance
			Original Adopted	Amended by NJSA 40A:4-87			
NJ Department, Law & Public Safety							
Juvenile Detention Alternatives Innovation Funding (JDAI)	\$ 87,558.67				\$ (87,558.67)		
Juvenile Detention Alternatives Innovation Funding (JDAI)			\$ 124,000.00		(81,848.34)		\$ 42,151.66
NJ Department, Law & Public Safety							
Radiological Emergency Response Plan	130,906.00				(124,115.45)	\$ (6,790.55)	
Radiological Emergency Response Plan State/Community Partnership			432,107.00	\$ 129,488.75	(212,751.42)		129,488.75
State/Community Partnership	292,342.59				(290,411.49)	(1,931.10)	219,355.58
NJ Department, State							
Council for The Humanities	5,000.00					(5,000.00)	
Council on The Arts	11,616.00				(11,616.00)		
Council on The Arts			116,165.00		(104,549.00)		11,616.00
Historical Commission	5,250.00				(5,250.00)		
Historical Commission			21,000.00		(17,850.00)		3,150.00
Southern Shore Regional DMO			20,000.00		(20,000.00)		
Underground Railroad Network Site List				8,972.00			8,972.00
NJ Department, Transportation							
Capital Transportation Program, Discretionary Aid (2011)	771,123.99				(762,454.28)		8,669.71
Capital Transportation Program, Discretionary Aid (2013)	96,587.35				(75,319.91)		21,267.44
Capital Transportation Program, Discretionary Aid (2016)	954,991.16				(254,825.55)	(700,165.61)	
Capital Transportation Program, Discretionary Aid (2016)	857,666.52				(857,666.52)		
Capital Transportation Program, Discretionary Aid (2017)	3,890,100.00				(1,563,950.06)		2,326,149.94
Capital Transportation Program, Discretionary Aid (2017)			2,000,000.00		(1,199,261.22)		800,738.78
Capital Transportation Program, Discretionary Aid (2018)	7,876,914.00				(6,718,625.18)		1,158,288.82
Capital Transportation Program, Discretionary Aid (2018)				2,600,000.00			2,600,000.00
Capital Transportation Program, Discretionary Aid (2019)				7,876,914.00			7,876,914.00
Highway Administration - CR 555 & CR 610	439,507.32				(140,256.67)	(299,250.65)	
Highway Administration - CR 630 & CR 655	843,313.60				(108,412.81)	(734,900.79)	
Local Bridges (2013) - CR 637 Fortesque Creek	71,376.10				(71,376.10)		
Local Bridges (2013) - CR 697 Mayor Aitken Drive	1,000,000.00						1,000,000.00
Local Bridges (2014) - Mauricetown	379,740.25				(379,740.25)		

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grant Awards Receivable
For the Year Ended December 31, 2018

Grant Description	Dec. 31, 2017 Balance	Transfers	2018 Budget		Received	Adjustments & Canceled	Dec. 31, 2018 Balance
			Original Adopted	Amended by NJSA 40A:4-87			
NJ Department, Transportation (Cont'd)							
Local Bridges (2015) - Mauricetown Bypass	\$ 505,848.72				\$ (505,848.72)		
Local Bridges (2015) - Menantico Road / Cedar Branch	194,151.28				(194,151.28)		
Local Bridges (2015) - Scour Countmeasurs	300,000.00						\$ 300,000.00
Local Bridges (2016) - Menantico Road / Cedar Branch	1,000,000.00				(1,000,000.00)		
Local Bridges (2017) - Buckhorn / Stow Creek	1,000,000.00				(167,797.26)		832,202.74
Local Bridges (2018) - Fortescue				\$ 1,293,499.00	(855,338.55)		438,160.45
NJ Department, Health & Senior Services (Area Plan)							
Adult Protective Services	6,608.00				19,324.00	\$ (25,932.00)	
Adult Protective Services			\$ 118,156.00		(118,156.00)		
Care Coordination			23,810.00		(23,810.00)		
Home Delivered Meals			1,087.00		(1,087.00)		
Safe Housing & Transportation	897.00				(897.00)		
Safe Housing & Transportation			20,841.00		(20,841.00)		
Weekend Home Delivered Meals			17,518.00		(17,518.00)		
Enrichment Center for the Blind	11,245.00					(11,245.00)	
Enrichment Center for the Blind			79,245.00		(55,510.00)		23,735.00
Medicaid Outreach			9,780.00		(9,780.00)		
(SSBG) Program Income, Care Management	44,824.00				18,320.64	(63,144.64)	
(SSBG) Program Income, Care Management			79,284.00		(39,030.00)		40,254.00
(SSBG) Health & Human Services		\$ 10,768.00			(10,768.00)		
(SSBG) Health & Human Services			245,758.00		(212,631.00)		33,127.00
(SSBG) Outreach			30,526.00		(30,526.00)		
(SSBG) Senior Transportation		4,072.00			(1,925.00)	(2,147.00)	
(SSBG) Senior Transportation			206,174.00		(206,174.00)		
NJ Department, Human Services							
Special Transportation Initiative (7/1/16 - 6/30/17)	12,913.00				(12,913.00)		
Special Transportation Initiative (7/1/17 - 6/30/18)			25,826.00		(19,369.00)		6,457.00
NJ Department, Labor & Workforce Development							
Gateway Community Action Partnership	67,658.76				(67,658.76)		
Gateway Community Action Partnership				90,625.20	(30,169.32)		60,455.88

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal, State and Other Grant Awards Receivable
 For the Year Ended December 31, 2018

Grant Description	Dec. 31, 2017 Balance	Transfers	2018 Budget		Received	Adjustments & Canceled	Dec. 31, 2018 Balance								
			Original Adopted	Amended by NJSA 40A:4-87											
NJ Department, Labor & Workforce Development (Cont'd)															
Local CMAQ Initiative	\$ 86,639.39				\$ (86,639.39)										
Smart STEPS	4,815.00					\$ (4,815.00)									
Smart STEPS				\$ 2,408.00			\$ 2,408.00								
NJ Department, Labor & Workforce Development															
Workforce Learning Link	9,549.00				(2,732.00)	(6,817.00)									
Workforce Learning Link	138,728.00				(138,728.00)										
Workforce Learning Link				150,000.00	(53,225.00)		96,775.00								
Workforce NJ - GA/SNAP	3,606.00				(3,749.00)	143.00									
Workforce NJ - GA/SNAP	811,747.00			75,000.00	(885,188.00)		1,559.00								
Workforce NJ - GA/SNAP				1,298,110.00	(482,818.00)		815,292.00								
Total State Grants	23,987,070.06	\$ 14,840.00	\$ 5,892,060.20	14,680,301.45	(21,415,212.93)	(2,134,706.82)	21,024,351.96								
Grants from Other Sources															
Atlantic City Electric Funding (3/31/2018 - 3/30/2024)				1,890,000.00	(315,000.00)		1,575,000.00								
Total Other Grants	-	-	-	1,890,000.00	(315,000.00)	-	1,575,000.00								
Total - All Grants	\$ 34,652,972.13	\$ -	\$ 8,982,517.30	\$ 26,221,029.80	\$ (32,927,145.23)	\$ (2,592,844.33)	\$ 34,336,529.67								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Unappropriated Reserves Realized as Revenue.....</td> <td style="width: 20%; text-align: right;">\$ (250,000.00)</td> </tr> <tr> <td>Cash Receipts.....</td> <td style="text-align: right;">(17,553,878.90)</td> </tr> <tr> <td>Grant Billings Receivable.....</td> <td style="text-align: right;">(15,123,266.33)</td> </tr> <tr> <td>Total Revenue Realized.....</td> <td style="text-align: right;">\$ (32,927,145.23)</td> </tr> </table>								Unappropriated Reserves Realized as Revenue.....	\$ (250,000.00)	Cash Receipts.....	(17,553,878.90)	Grant Billings Receivable.....	(15,123,266.33)	Total Revenue Realized.....	\$ (32,927,145.23)
Unappropriated Reserves Realized as Revenue.....	\$ (250,000.00)														
Cash Receipts.....	(17,553,878.90)														
Grant Billings Receivable.....	(15,123,266.33)														
Total Revenue Realized.....	\$ (32,927,145.23)														

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Due to Current Fund
 For the Year Ended December 31, 2018

Balance December 31, 2017.....	\$	2,232,807.97
Increased by:		
Grants Appropriated Canceled and Adjustments.....		2,829,996.90
		5,062,804.87
Decreased by Disbursements		
Grants Receivable Canceled and Adjustments.....		2,592,844.33
Balance December 31, 2018.....	\$	2,469,960.54

Exhibit SD-5

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Grant Billings Receivable
 For the Year Ended December 31, 2018

Balance December 31, 2017.....	\$	382,259.09
Increased by:		
Grant Billings.....		15,123,266.33
		15,505,525.42
Decreased by:		
Cash Receipts.....		10,097,836.89
Balance December 31, 2018.....	\$	5,407,688.53

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, 2018

Grant Name	<u>Dec. 31, 2017</u>	<u>Appropriated</u>	<u>Transfer to Current Fund</u>	<u>Cash Receipts</u>	<u>Dec. 31, 2018</u>
NJ Department of Human Services					
Community Provider Adjustment.....	\$ 17,712.31			\$ 10,853.29	\$ 28,565.60
Victims of Crime Act.....				29,131.32	29,131.32
Drug & Alcohol - First Step Program.....	129,424.92	\$(250,000.00)	\$ (50,000.00)	351,642.14	181,067.06
Small Cities CDBG Emergency Housing.....	8,031.93			1,737.96	9,769.89
	<u>\$ 155,169.16</u>	<u>\$(250,000.00)</u>	<u>\$ (50,000.00)</u>	<u>\$ 393,364.71</u>	<u>\$ 248,533.87</u>

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Reserve for Federal, State and Other Grants - Appropriated
For the Year Ended December 31, 2018

Description	Dec. 31, 2017 Balance	Budget Appropriations		Transfers	Paid or Charged			Adjustments & Canceled	Dec. 31, 2018 Balance
		Original Budget	Amended by NJSA 40A:4-87		2017 Encumbered	Cash	2018 Encumbered		
Federal Emergency Management Agency (FEMA)									
Emergency Mgt Agency Assistance (FY 14)	\$ 2,307.82				\$ 5,541.00	\$ (7,848.82)			
Emergency Mgt Agency Assistance (FY 15)	48,472.50				600.00	(27,781.43)	\$ (21,237.42)		\$ 53.65
Emergency Mgt Agency Assistance (FY 16)	55,000.00					(5,552.81)	(11,305.30)		38,141.89
Emergency Mgt Agency Assistance (FY 17)	55,000.00								55,000.00
Emergency Mgt Agency Assistance (FY 18)			\$ 55,000.00						55,000.00
Emergency Shelter Program			1,705.00			(598.02)			1,106.98
Hazard Mitigation Grant	0.17				65,201.50	(65,201.50)		\$ (0.17)	
Wing Wall Downe Twp	49,356.11					(49,356.11)			
Federal Health & Human Services									
RSVP (4/1/17 - 3/31/18)	7,554.71				2,040.96	(9,595.67)			
RSVP (4/1/17 - 3/31/18) Match	21,132.64				124.00	(17,910.85)		(3,345.79)	
RSVP (4/1/18 - 3/31/19)		\$ 44,037.00				(36,778.23)	(50.00)		7,208.77
RSVP (4/1/18 - 3/31/19) Match		38,164.00				(13,593.04)			24,570.96
Senior Health Insurance Program	8,515.95				194.02	(8,709.97)			
Senior Health Insurance Program			26,000.00			(15,052.36)			10,947.64
Federal Homeland Security									
Homeland Security Grant - 2017	132,970.32				40,876.48	(78,536.88)	(63,492.00)		31,817.92
Homeland Security Grant - 2018			169,415.35			(28,044.56)	(23,191.45)		118,179.34
Federal Housing & Urban Development									
Emergency Housing Repairs	47,080.63								47,080.63
Emergency Housing Repairs		220,000.00				(14,000.00)	(12,170.00)		193,830.00
Small Cities 2012 Irene Storm	24,911.75								24,911.75
Federal Justice									
Community Oriented Policing	0.50							(0.50)	
COPS Anti Gang Initiative		6,790.10				(6,790.10)			
Criminal Alien Assistance Program					11,510.20	(11,510.20)			
Criminal Alien Assistance Program					49,536.32	(37,413.06)	(12,123.26)		
Edward Byrne Justice Assist Grant	7,047.00					(1,586.00)			5,461.00
Edward Byrne Justice Assist Grant			7,120.00						7,120.00
Gangs, Guns & Narcotics Taskforce	126,707.60				36,847.14	(163,554.74)			
LLEBG, Megan's Law	11,515.00					(11,515.00)			
Resident Substance Abuse Treatment	65,198.00					(65,198.00)			
Resident Substance Abuse Treatment			64,844.00			(64,844.00)			
Safe & Thriving Communities	737,769.00					(73,484.49)	(61,840.94)		602,443.57
SART/SANE Program	0.12							(0.12)	
SART/SANE Program		99,105.00	15,793.00			(98,047.93)			16,850.07
SART/SANE Program			105,241.00			(3,843.36)			101,397.64
Victims of Crime Act (VOCA)		316,999.00				(316,808.88)			190.12
Victims of Crime Act (VOCA)			522,627.00			(21,761.89)			500,865.11
Victims of Crime Act, Supplemental	177,645.05				1,022.37	(98,638.33)			80,029.09

(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, 2018

Description	Dec. 31, 2017 Balance	Budget Appropriations			Paid or Charged			Adjustments & Canceled	Dec. 31, 2018 Balance
		Original Budget	Amended by NJSA 40A:4-87	Transfers	2017 Encumbered	Cash	2018 Encumbered		
Federal Transportation									
Federal Transit, Section 5307 Administration	\$ 434,131.71				\$ 7,436.44	\$ (276,996.48)		\$ (164,571.67)	
Federal Transit, Section 5307 Administration		\$ 1,451,249.00				(1,004,689.57)	\$ (3,658.74)		\$ 442,900.69
Federal Transit, Section 5311 Administration	106,902.25				6,733.84	(97,745.00)		(15,891.09)	
Federal Transit, Section 5311 Administration		479,244.00				(354,109.20)			125,134.80
FHA Fortescue Rd	29,896.63				171,643.18	(64,263.56)		(137,276.25)	
FHA Millville Traffic Signals	88,526.82				44,808.18	(39,649.21)	(11,888.97)		81,796.82
FHA Systematic High Friction Treatment			\$ 2,340,826.00						2,340,826.00
FHA Traffic Signals	42,192.42				1,007.90		(1,007.90)		42,192.42
Subregional Transportation Planning	45,528.65				49,971.35	(87,026.02)		(8,473.98)	
Subregional Transportation Planning			95,500.00			(4,130.39)	(49,665.01)		41,704.60
Federal Health & Human Services									
Area Plan									
(Title IIIB) Administration	1,823.60			\$ (1,222.00)	2,204.29	(2,805.31)		(0.58)	
(Title IIIB) Administration		57,166.00				(54,120.70)	(54.95)		2,990.35
(Title IIIB) Older Americans Act				(920.00)	10,994.00	(10,074.00)			
(Title IIIB) Older Americans Act		75,602.00				(66,155.00)	(9,447.00)		
(Title IIIB) Outreach	148,604.16			(24,254.00)	43,596.85	(64,477.35)		(103,469.66)	
(Title IIIB) Outreach		358,233.00	3,300.00	25,584.00		(213,445.93)	(1,294.15)		172,376.92
(Title IIIC) Lenni Lenape				(81.00)	3,489.00	(2,498.00)		(910.00)	
(Title IIIC) Lenni Lenape		10,000.00				(8,971.00)	(1,029.00)		
(Title IIIC) Meals on Wheels	101,701.08			(6,393.00)	7,285.57	(42,537.12)		(60,056.53)	
(Title IIIC) Meals on Wheels		497,013.00	13,718.00	6,612.00		(385,494.94)	(11,874.78)		119,973.28
(Title IIIC) Nutrition Program	86,038.62				8,335.67	(31,371.39)		(63,002.90)	
(Title IIIC) Nutrition Program		402,711.00	17,206.00	522.00		(297,019.66)	(8,662.31)		114,757.03
(Title IIID) Home/Hospice Care				(8,387.00)	12,272.00	(3,885.00)			
(Title IIID) Home/Hospice Care		14,359.00	275.00	8,387.00		(19,604.00)	(3,417.00)		
(Title IIIE) Home/Hospice Care				(4,906.00)	28,080.81	(23,174.81)			
(Title IIIE) Home/Hospice Care		85,929.00	20,071.00	5,058.00		(108,362.00)	(2,696.00)		
SSBG, Outreach	1,033.40			(1,033.40)					
SSBG, Outreach - Operating	2,443.13			(2,443.13)					
SSBG, Sr Transportation - Administration	6,151.11			(6,151.11)					
SSBG, Sr Transportation - Operating	50,115.39			(50,115.39)					
Federal Labor									
PreRelease Spec Amer Job Ctrs	183,545.04					(160,953.59)		(22,591.45)	
Workforce NJ - TANF	1,134.95					(717.99)			416.96
Workforce NJ - TANF	72,489.76				11,592.79	(3,583.55)		(80,499.00)	
Workforce NJ - TANF	188,658.92		25,000.00		1,630,330.61	(1,793,376.53)			50,613.00
Workforce NJ - TANF			2,028,142.00			(520,688.63)	(1,305,778.91)		201,674.46
WIOA - Adult	129,618.93					(129,618.93)			
WIOA - Adult	1,081,615.87					(938,672.83)			142,943.04
WIOA - Adult			1,543,403.00			(453,024.38)			1,090,378.62

(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, 2018

Description	Dec. 31, 2017 Balance	Budget Appropriations			Paid or Charged			Adjustments & Canceled	Dec. 31, 2018 Balance
		Original Budget	Amended by NJSA 40A:4-87	Transfers	2017 Encumbered	Cash	2018 Encumbered		
Federal Labor (Cont'd)									
WIOA - Dislocated Worker	\$ 101,558.86					\$ (101,558.86)			
WIOA - Dislocated Worker	734,377.63					(702,218.43)		\$ 32,159.20	
WIOA - Dislocated Worker			\$ 1,103,357.00			(487,311.24)			616,045.76
WIOA - Youth	616,859.65					(616,859.65)			
WIOA - Youth	1,616,690.34					(746,877.52)			869,812.82
WIOA - Youth			1,663,879.00			(198,138.30)			1,465,740.70
Total Federal Grants	7,449,823.79	\$ 4,156,601.10	9,822,422.35	\$ (59,743.03)	\$ 2,253,276.47	(11,469,762.30)	\$ (1,615,885.09)	\$ (660,089.69)	9,876,643.60
NJ Agency, New Jersey Transit									
Casino - Sr Citizens & Disabled Transportation	300.20			(300.20)					
Casino - Sr Citizens & Disabled Transportation	138,449.18				33,552.15	(34,065.87)			137,935.46
Casino - Sr Citizens & Disabled Transportation		17,400.00		140,703.01		(15,936.52)			142,166.49
Casino - Sr Citizens & Veterans Transportation	160,402.81			(160,402.81)					
Casino - Sr Citizens & Veterans Transportation	155,057.13				2,967.95	(45,599.45)			112,425.63
Casino - Sr Citizens & Veterans Transportation		314,884.00		20,000.00		(234,258.79)	(933.89)		99,691.32
Job Access & Reverse Commute	131,623.17							(131,623.17)	
Job Access & Reverse Commute	246,815.70					(157,702.15)		(89,113.55)	
Job Access & Reverse Commute			433,060.00			(189,309.15)			243,750.85
Veterans Transportation	9,039.79					(9,039.79)			
Veterans Transportation			15,000.00			(3,750.00)			11,250.00
NJ Department, Community Affairs									
Low Income Home Energy Assistance Program		8,845.00				(8,845.00)			
Universal Service Fund - Administration Grant			5,655.00			(5,655.00)			
NJ Department, Environmental Protection									
Gandy's Beach Study	8,703.14				16,296.86		(16,296.86)		8,703.14
Clean Communities			173,950.50			(173,950.50)			
NJ Department, Health									
Children System of Care (Navigator)	144,734.78					(79,317.09)			65,417.69
Children System of Care (Navigator)			200,000.00			(63,759.29)	(576.43)		135,664.28
Comprehensive Alcohol	99,881.92				31,969.36	(131,851.28)			
Comprehensive Alcohol		745,662.00				(641,890.94)	(29,911.20)		73,859.86
NJ Department, Children and Families									
Children and Family Prevention Planning					66,555.39	(60,168.46)			6,386.93
Children and Family Prevention Planning		300,000.00				(214,878.01)	(85,121.99)		
Drug & Alcohol Abuse	67,282.23				2,288.43	(69,570.66)			
Drug & Alcohol Abuse		154,465.00				(126,122.31)	(497.55)		27,845.14

(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, 2018

Description	Dec. 31, 2017 Balance	Budget Appropriations		Transfers	Paid or Charged			Adjustments & Canceled	Dec. 31, 2018 Balance
		Original Budget	Amended by NJS A 40A:4-87		2017 Encumbered	Cash	2018 Encumbered		
NJ Department, Human Services									
Enrichment Center for the Blind	\$ 672.39					\$ (672.39)			
Enrichment Center for the Blind HSAC / CIACC		\$ 27,145.00				(27,145.00)			
Personal Assistance	4,135.16	36,874.00				(35,628.00)		\$ 1,246.00	
Personal Assistance						(4,135.16)			
Social Services for the Homeless	15,763.12	35,501.20				(32,017.74)			3,483.46
Social Services for the Homeless		747,952.00	\$ 80,000.00		\$ 161,274.03	(129,199.95)		\$ (47,837.20)	
Special Transportation Initiative		25,826.00				(658,825.60)	\$ (160,296.80)		8,829.60
						(23,790.51)			2,035.49
NJ Department, Law & Public Safety									
Body Armor, Jail 2016	15,737.74								15,737.74
Body Armor, Jail 2017	15,765.57								15,765.57
Body Armor, Prosecutor 2017	3,553.11					(3,553.11)			
Body Armor, Sheriff 2012					582.03	(582.03)			
Body Armor, Sheriff 2013					6,893.25	(6,893.25)			
Body Armor, Sheriff 2014					5,392.38	(5,392.38)			
Body Armor, Sheriff 2015	2,691.50				2,944.34	(2,944.34)	(2,691.50)		
Body Armor, Sheriff 2016	4,830.72						(4,830.72)		
Body Armor, Sheriff 2017	4,517.26						(442.78)		4,074.48
Juvenile Detention Alternatives Initiatives					20,885.33	(20,885.33)			
Juvenile Detention Alternatives Initiatives		124,000.00				(112,442.93)	(5,476.18)		6,080.89
Radiologic Emergency Response Plan	23,799.37				71,600.97	(88,511.29)		(6,889.05)	
Radiologic Emergency Response Plan State / Community Partnership			129,488.75			(47,301.88)	(61,770.75)		20,416.12
State / Community Partnership	3,063.01				101,251.61	(102,384.52)		(1,930.10)	
State / Community Partnership		432,107.00				(339,700.57)	(90,848.43)		1,558.00
NJ Department, State									
Council for the Humanities	5,000.00							(5,000.00)	
Council on the Arts, Local Arts	1,124.00				21,127.50	(22,251.50)			
Council on the Arts, Local Arts		116,165.00				(92,013.75)	(24,151.25)		
Historical Commission					3,875.00	(3,875.00)			
Historical Commission		21,000.00				(16,375.00)	(4,625.00)		
Southern Shore Regional DMO	854.00							(854.00)	
Southern Shore Regional DMO	617.90					(424.52)		(193.38)	
Southern Shore Regional DMO		20,000.00				(14,808.35)	(5,152.00)		39.65
Underground Railroad Network Site List			8,972.00			(4,000.00)			4,972.00
NJ Department, Transportation									
Capital Transportation Program, 13					51,247.71	(51,247.71)			
Capital Transportation Program, 14	139,076.30				715,701.17	(854,777.47)			
Capital Transportation Program, 15					1,176,419.80	(959,704.21)	(216,715.59)		

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Reserve for Federal, State and Other Grants - Appropriated
For the Year Ended December 31, 2018

Description	Dec. 31, 2017 Balance	Budget Appropriations			Paid or Charged			Adjustments & Canceled	Dec. 31, 2018 Balance
		Original Budget	Amended by NJS A 40A:4-87	Transfers	2017 Encumbered	Cash	2018 Encumbered		
NJ Department, Transportation (Cont'd)									
Capital Transportation Program, 16	\$ 453,000.00				\$ 358,101.29	\$ (110,935.68)		\$ (700,165.61)	
Capital Transportation Program, 16	857,666.52				1,246,973.02	(1,568,086.58)	\$ (536,552.96)		
Capital Transportation Program, 17	3,890,100.00					(2,308,880.15)	(1,581,219.85)		
Capital Transportation Program, 18	7,876,914.00						(4,392,475.24)		\$ 3,484,438.76
Capital Transportation Program, 19			\$ 7,876,914.00						7,876,914.00
Local Bridge 2013 - CR 697	1,000,000.00								1,000,000.00
Local Bridge 2014	162,438.20				270,722.30	(433,160.50)			
Local Bridge 2015 - Countermeasures	300,000.00								300,000.00
Local Bridge 2015 - Menantico-Cedar	194,151.28					(65,243.94)	(128,907.34)		
Local Bridge 2015 - Mauricetown Bypass						162,438.20	(162,438.20)		
Local Bridge 2016 - Menantico-Cedar	1,000,000.00					(1,000,000.00)			
Local Bridge 2017 - Buckhorn	1,000,000.00						(167,797.26)		832,202.74
Local Bridge 2018 - Fortescue			1,293,499.00				(1,293,499.00)		
State Share FHA - 2017		\$ 2,000,000.00				(1,332,512.47)	(215,568.88)		451,918.65
State Share FHA - 2018			2,600,000.00						2,600,000.00
State Share FHA - CR 555 & 610	294,750.65				113,930.29	(109,430.29)		(299,250.65)	
State Share FHA - CR 630/CR655	734,900.79				69,057.27	(69,057.27)		(734,900.79)	
NJ Governor's Council on Drug/Alcohol									
Drug & Alcohol Alliance	4,134.62							(4,134.62)	
Drug & Alcohol Alliance	45,086.44				165,521.91	(209,376.77)			1,231.58
Drug & Alcohol Alliance			247,619.00			(49,372.53)	(157,770.26)		40,476.21
NJ Department, Human Services - AREA PLAN									
Adult Protective Services					42,739.00	(16,549.00)		(26,190.00)	
Adult Protective Services		118,156.00				(70,432.00)	(47,724.00)		
Care Coordination - Administration	2,439.67					(2,439.67)			
Care Coordination - Administration		23,810.00				(17,445.05)			6,364.95
Care Coordination - Operating	63,570.66					(426.02)		(63,144.64)	
Care Coordination - Operating		79,284.00				(33,300.63)			45,983.37
Home Delivered Meal Supplement	122.03					(122.03)			
Home Delivered Meal Supplement		1,391.00				(1,211.57)	(85.00)		94.43
Safe Housing & Transportation	92.18				627.00	(92.18)		(627.00)	
Safe Housing & Transportation		20,841.00				(17,930.36)	(2,828.00)		82.64
Weekend Home Delivered Meals	1,321.11				65.04	(1,386.15)			
Weekend Home Delivered Meals		24,887.00				(23,666.85)			1,220.15
Medicaid Outreach					1,837.34	(1,837.34)			
Medicaid Outreach		9,780.00				(7,740.00)	(2,040.00)		
SSBG, Aging/Disabled					44,192.00	(43,162.00)			1,030.00
SSBG, Aging/Disabled		245,758.00				(221,744.00)	(24,014.00)		

(Continued)

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Reserve for Federal, State and Other Grants - Appropriated
For the Year Ended December 31, 2018

Description	Dec. 31, 2017 Balance	Budget Appropriations		Transfers	Paid or Charged			Adjustments & Canceled	Dec. 31, 2018 Balance
		Original Budget	Amended by NJSA 40A:4-87		2017 Encumbered	Cash	2018 Encumbered		
NJ Department, Human Services - AREA PLAN									
SSBG, Outreach				\$ 1,033.40		\$ (1,033.40)			
SSBG, Outreach		\$ 10,175.00				(8,731.38)			\$ 1,443.62
SSBG, Outreach - Operating				2,443.13		(2,443.13)			
SSBG, Outreach - Operating		30,531.00				(25,064.90)			5,466.10
SSBG, Sr Transportation - Administration				6,151.11		(6,151.11)			
SSBG, Sr Transportation - Administration		38,461.00				(28,458.28)			10,002.72
SSBG, Sr Transportation - Operating				50,115.39	\$ 51,062.13	(71,758.70)	\$ (29,418.82)		
SSBG, Sr Transportation - Operating		240,657.00				(161,407.69)			78,240.81
Enrichment Center for the Blind	\$ 19,284.81				11,668.90	(13,951.08)		(17,002.63)	
Enrichment Center for the Blind		94,491.00				(67,653.04)	(1,268.00)		25,569.96
NJ Department, Labor & Workforce Development									
Gateway Community Action Partnership	43,621.86					(43,621.86)			
Gateway Community Action Partnership			\$ 90,625.20			(53,924.51)			36,700.69
Local CMAQ Initiative	53,468.12					(53,468.12)			
Smart STEPS	4,815.00							(4,815.00)	
Smart STEPS			2,408.00						2,408.00
Ticket to Work	395.37					(395.37)			
Workforce NJ - GA/SNAP	723,904.42		75,000.00			(797,345.42)			1,559.00
Workforce NJ - GA/SNAP			1,298,110.00			(581,975.44)			716,134.56
Workforce Learning Link	6,817.00							(6,817.00)	
Workforce Learning Link	124,636.08					(124,636.08)			
Workforce Learning Link			150,000.00			(71,070.72)			78,929.28
Total State Grants	20,261,122.01	6,066,048.20	14,680,301.45	59,743.03	4,869,322.75	(15,593,346.81)	(9,425,535.41)	(2,169,907.21)	18,747,748.01
Other Grants									
United Way of Philly & SNJ	1,253.29					(559.79)			693.50
Atlantic City Electric Company			1,890,000.00			(29,545.29)			1,860,454.71
Total Other Grants	1,253.29	-	1,890,000.00	-	-	(30,105.08)	-	-	1,861,148.21
Total - All Grants	\$ 27,712,199.09	\$ 10,222,649.30	\$ 26,392,723.80	\$ -	\$ 7,122,599.22	\$ (27,093,214.19)	\$ (11,041,420.50)	\$ (2,829,996.90)	\$ 30,485,539.82
Revenue	\$ 8,982,517.30	\$ 26,221,029.80							
Match	1,240,132.00	171,694.00							
Total	\$ 10,222,649.30	\$ 26,392,723.80							

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Grant Awards - Division of Social Services
For the Year Ended December 31, 2018

	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>Budget</u>	<u>Matching</u> <u>Funds</u>	<u>Grant</u> <u>Receipts</u>	<u>Expended</u>	<u>Balance</u> <u>Dec. 31, 2018</u>
<u>Social Services Grant Program Reserves</u>						
Temporary Assistance for Needy Families.....	\$ 2,059,064.96	\$ 2,648,187.00	\$ 122,211.57	\$ 2,684,955.01	\$ (1,944,880.46)	\$ 2,921,351.08
Supplemental Security Income.....	362,669.88	1,688,527.00	562,842.00	642,212.17	(1,299,507.77)	268,216.28
General Assistance.....	210,129.22			454,862.96	(457,798.34)	207,193.84
Child Support Assistance.....	9,299.60			105,136.86	(105,132.98)	9,303.48
Total Social Services Programs.....	\$ 2,641,163.66	\$ 4,336,714.00	\$ 685,053.57	\$ 3,887,167.00	\$ (3,807,319.55)	\$ 3,406,064.68
<u>Due to State of New Jersey</u>						
Temporary Assistance for Needy Families.....	\$ 10,480.63			\$ 112,450.27	\$ (114,507.26)	\$ 8,423.64
Child Support Program.....	7,497.67			84,297.98	(82,684.45)	9,111.20
Total Due New Jersey.....	\$ 17,978.30	\$ -	\$ -	\$ 196,748.25	\$ (197,191.71)	\$ 17,534.84
Total.....	\$ 2,659,141.96	\$ 4,336,714.00	\$ 685,053.57	\$ 4,083,915.25	\$ (4,004,511.26)	\$ 3,423,599.52

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, 2018

Balance December 31, 2017.....		\$ 346,141.06
Increased by Cash Receipts		
Pending Claims.....	\$ 25,049.27	
Refunds due to Fraud.....	140.00	
Other Refunds or Overpayments.....	122,687.26	
Food Stamp Recoupment for Overissuances.....	129,295.84	
Medical Assistance.....	20,432.57	
Other Collections.....	<u>133,718.58</u>	
Total Cash Receipts.....		<u>431,323.52</u>
		777,464.58
Decreased by Disbursements		
Cash to Clients.....	(133,436.04)	
State Treasurer - Food Stamp Repayments.....	(60,747.91)	
State Treasurer - Medical Assistance.....	(14,782.08)	
Reserved.....	(4,927.26)	
Reimbursement to Assistance Fund (AFDC/TANF and Adult Programs).....	(459,313.27)	
Other.....	<u>(84,436.48)</u>	
Total Cash Disbursements.....		<u>(757,643.04)</u>
Balance December 31, 2018.....		<u><u>\$ 19,821.54</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, 2018

Balance December 31, 2017.....		\$ 98,155.06
Increased by Cash Receipts:		
Regular Collections.....	\$ 1,500,643.26	
Blood Tests.....	7,446.35	
Interest / Dividends.....	488.61	
Other Refunds or Overpayments.....	24,054.51	
Other Receipts.....	<u>746.58</u>	
Total Cash Receipts.....		<u>1,533,379.31</u>
		1,631,534.37
Decreased by Disbursements		
Refund to Assistance Fund.....	(698,965.53)	
Adjustments (Federal Share to Administration Fund).....	(698,965.59)	
Disregard Payments to Assistance Fund.....	(105,136.86)	
Blood Tests.....	(8,192.93)	
Interest / Dividends.....	<u>(488.61)</u>	
Total Cash Disbursements.....		<u>(1,511,749.52)</u>
Balance December 31, 2018.....		<u><u>\$ 119,784.85</u></u>

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of REACH Account - Division of Social Services
For the Year Ended December 31, 2018

Balance December 31, 2017.....	\$	(197.56)
Increased by Receipts:		
Assistance Reimbursements.....		13,596.44
		13,398.88
Decreased by Disbursement:		
TRE Expenditures.....		(14,659.81)
Balance December 31, 2018.....	\$	(1,260.93)
Advanced Payment for REACH Expenses.....	\$	55,000.00
Reserve for REACH Expenses.....		(1,260.93)
Cash Balance December 31, 2018.....	\$	53,739.07

Exhibit SD-12

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Reserve for Unemployment - Division of Social Services
For the Year Ended December 31, 2018

Balance December 31, 2017.....	\$	461,812.51
Increased by Receipts:		
Unemployment Reserve.....		1,587.23
		463,399.74
Decreased by Disbursement:		
Unemployment Reserve.....		(1,463.66)
Balance December 31, 2018.....	\$	461,936.08

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, 2018 and 2017

	<u>Dec. 31, 2018</u>	<u>Dec. 31, 2017</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 553,787.69	\$ 358,683.00
	\$ 553,787.69	\$ 358,683.00
	\$ 553,787.69	\$ 358,683.00
<u>LIABILITIES</u>		
<u>AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 142,242.82	\$ 143,811.15
Due to State of New Jersey	333,553.90	124,968.15
Reserve for Attorneys' Deposits	77,990.97	89,903.70
	\$ 553,787.69	\$ 358,683.00
	\$ 553,787.69	\$ 358,683.00

See Exhibit SL for Cash Reconciliation at December 31, 2018.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2018

<hr/>		
Balance Dec. 31, 2017		
County Clerk Fees	\$	86,412.90
Realty Transfer Fees		23,358.50
Public Health Priority Funding		10,712.50
Copier Revenue		726.15
Miscellaneous Deposits or Charges from Bank Statement		8,231.10
Passport Processing Fees		5,046.00
Modernization Trust Fund		4,692.00
Homeless Trust Fund		<u>4,632.00</u>
		\$ 143,811.15
Increased by:		
Collections:		
County Clerk Fees	\$	906,947.20
Realty Transfer Fees		331,730.50
Passport Processing Fees		<u>121,820.00</u>
		1,360,497.70
Clerk - Modernization Trust Fund		57,194.00
Clerk - Homeless Trust Fund		48,216.00
County Board of Health Priority Fund		68,050.00
Public Health Priority Funding		81,036.50
Copier Fee Revenue		9,881.77
Miscellaneous Deposits or Charges from Bank Statement		6,410.36
Interest Earned		<u>1,108.01</u>
		<u>1,632,394.34</u>
Subtotal (Carried Forward)		1,776,205.49

(Continued)

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2018

Subtotal (Brought Forward)		\$ 1,776,205.49
Decreased by:		
Payments to County Treasurer:		
County Clerk Fees	\$ 915,108.10	
Realty Transfer Fees	321,353.00	
Passport Processing Fees	<u>120,677.00</u>	
	\$ 1,357,138.10	
Clerk - Modernization Trust Fund	57,908.00	
Clerk - Homeless Trust Fund	49,068.00	
County Board of Health Priority Fund	68,050.00	
Public Health Priority Funding	76,227.00	
Copier Fee Revenue	9,893.76	
Miscellaneous Deposits or Charges from Bank Statement	14,569.80	
Interest	<u>1,108.01</u>	
		<u>1,633,962.67</u>
Balance Dec. 31, 2018		<u><u>\$ 142,242.82</u></u>

Analysis of Balance Dec. 31, 2018

County Clerk Fees	\$ 78,252.00	
Realty Transfer Fees	33,736.00	
Public Health Priority Funding	15,522.00	
Copier Revenue	714.16	
Miscellaneous Deposits or Charges from Bank Statement	71.66	
Passport Processing Fees	6,189.00	
Modernization Trust Fund	3,978.00	
Homeless Trust Fund	<u>3,780.00</u>	
		<u><u>\$ 142,242.82</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2018 and 2017

	<u>Dec. 31, 2018</u>	<u>Dec. 31, 2017</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 10,428.49	\$ 8,594.04
Senior Free Wills Account:		
Cash	10,174.97	8,424.19
Custodian Account:		
Cash and Cash Equivalents	9,081,315.64	8,775,394.38
	\$ 9,101,919.10	\$ 8,792,412.61
	\$ 9,101,919.10	\$ 8,792,412.61
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 3,132.15	\$ 2,352.33
Due to County Treasurer - Other	1,407.00	1,004.50
Attorneys' Deposits	5,889.34	5,237.21
	10,428.49	8,594.04
Senior Free Wills Account:		
Reserve for Senior Free Wills	10,174.97	8,424.19
Custodian Account:		
Reserve for Custodian Funds	9,081,315.64	8,775,394.38
	\$ 9,101,919.10	\$ 8,792,412.61
	\$ 9,101,919.10	\$ 8,792,412.61

See Exhibit SL for Cash Reconciliation at December 31, 2018.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate Custodian Account
 Statement of Cash and Cash Equivalents
 For the Year Ended December 31, 2018

Balance Dec. 31, 2017		\$ 8,775,394.38
Increased by Receipts:		
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order	\$ 1,105,995.86	
Purchase of Certificate of Deposits	30,000.00	
Interest on Certificate of Deposits and Intermingled Minor Account	140,391.71	
		1,276,387.57
		10,051,781.95
Decreased by Disbursements:		
Payments Made Pursuant to Order by the County Court, Probate Division	909,776.65	
Maturity of Certificate of Deposits	60,642.01	
Interest, Penalties and Service Charges	47.65	
		970,466.31
Balance Dec. 31, 2018		\$ 9,081,315.64

Schedule of Cash and Cash Equivalents Dec. 31, 2018

Colonial Bank, FSB Guardianship -- Intermingled Minor Account		\$ 8,139,726.59
First National Bank of Elmer		
Certificate of Deposit No.:		
xxxx43		69,358.57
xxxx14		21,321.81
Ocean First Bank		
Certificate of Deposit No.:		
xxxx66		61,407.76
xxxx70		30,684.06
Century Federal Savings		
Certificates of Deposit Nos.:		
xxxx97		83,217.98
xxxx51		174,631.21
xxxx58		112,316.49
xxxx88		76,233.41
xxxx49		60,180.25
xxxx79		25,085.63
xxxx33		27,599.88
xxxx07		41,032.02
xxxx57		102,823.27
xxxx12		25,689.56
xxxx80		30,007.15
		\$ 9,081,315.64

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2018

<hr/>		
Balance Dec. 31, 2017		
Surrogate Fees	\$ 2,349.35	
Interest	2.98	
		\$ 2,352.33
Increased by:		
Collections:		
Fees	164,292.02	
Surrogate - Modernization Trust Fund	9,816.00	
Interest Earned	40.05	
		174,148.07
		176,500.40
Decreased by:		
Payments to County Treasurer:		
Fees	163,512.32	
Surrogate - Modernization Trust Fund	9,816.00	
Interest Earned	39.93	
		173,368.25
Balance Dec. 31, 2018		\$ 3,132.15

Analysis of Balance Dec. 31, 2018

Surrogate Fees	\$ 3,129.05	
Interest	3.10	
		\$ 3,132.15

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2018 and 2017

	<u>Dec. 31, 2018</u>	<u>Dec. 31, 2017</u>
<u>ASSETS</u>		
Cash	\$ 871,920.20	\$ 1,135,923.51
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 482.59	\$ 623.15
Reserve for Attorneys' Deposits	5,072.42	6,470.18
Garnish Payments	10,284.29	6,378.91
Levy Payments	9,492.51	
Reserve for Sales and Executions	846,588.39	1,122,451.27
	<u>\$ 871,920.20</u>	<u>\$ 1,135,923.51</u>

See Exhibit SL for Cash Reconciliation at December 31, 2018.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2018

Balance Dec. 31, 2017		\$	623.15
Increased by:			
Collections:			
Fees	\$	293,698.55	
Sheriff - Modernization Trust Fund		13,786.00	
Interest Earned		5,356.90	
			312,841.45
			313,464.60
Decreased by:			
Payments to County Treasurer:			
Fees		293,698.55	
Sheriff - Modernization Trust Fund		13,786.00	
Interest		5,497.46	
			312,982.01
Balance Dec. 31, 2018		\$	482.59

Analysis of Balance Dec. 31, 2018

Interest - Revenue		\$	481.44
Interest - Subpoena			1.15
		\$	482.59

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Adjuster
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2018 and 2017

	<u>Dec. 31, 2018</u>	<u>Dec. 31, 2017</u>
<u>ASSETS</u>		
Accounts Receivable:		
Hospital Patients		\$ 350.74
State Institution Patients		7,784.34
		8,135.08
	\$ -	\$ 8,135.08
<u>RESERVES</u>		
Reserve for Accounts Receivable	\$ -	\$ 8,135.08

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Adjuster
Statement of Due To County Treasurer
For the Year Ended December 31, 2018

Accrued in 2018:

Collections:

Board of Patients in State Institutions	\$ 22,755.20
---	--------------

Decreased by:

Payments to County Treasurer:

Board of Patients in State Institutions	<u>\$ 22,755.20</u>
---	---------------------

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Prosecutor's Confidential Fund
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2018 and 2017

	<u>Dec. 31, 2018</u>	<u>Dec. 31, 2017</u>
<u>ASSETS</u>		
Cash	\$ 4,283.22	\$ 4,337.63
<u>RESERVES</u>		
Reserve for Prosecutor's Confidential Fund	\$ 4,283.22	\$ 4,337.63

See Exhibit SL for Cash Reconciliation at December 31, 2018.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Jail
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2018 and 2017

<u>ASSETS</u>	<u>Dec. 31, 2018</u>	<u>Dec. 31, 2017</u>
Electronic Monitoring Program Account:		
Cash	\$ 4,550.15	\$ 1,600.00
Bail Account:		
Cash	0.48	-
Child Support Account:		
Cash	0.02	-
Inmate Pay Account:		
Cash	2.22	-
	<u>\$ 4,552.87</u>	<u>\$ 1,600.00</u>
 <u>RESERVES</u> 		
Electronic Monitoring Program Account:		
Reserve for Electronic Monitoring Program Account	\$ 4,550.15	\$ 1,600.00
Bail Account:		
Reserve for Department of Corrections Bail Account	0.48	-
Child Support Account:		
Reserve for Child Support Account	0.02	-
Inmate Pay Account:		
Reserve for Inmate Pay Account	2.22	-
Total Reserves	<u>\$ 4,552.87</u>	<u>\$ 1,600.00</u>

See Exhibit SL for Cash Reconciliation at December 31, 2018.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Statement of Cash Reconciliation
 As of December 31, 2018

	<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)	\$ 530,258.04	\$ 24,122.15	\$ 592.50	<u>\$ 553,787.69</u>	<u>\$ 553,787.69</u> (SE)
Surrogate:						
Revenue Account	(A)	9,674.24	754.25		10,428.49	
Senior Free Wills Disbursement	(A)	9,424.97	750.00		10,174.97	
	(C)	1,000.00			<u>1,000.00</u>	<u>\$ 21,603.46</u> (SF)
Sheriff:						
Revenue Account	(B)	983,382.23		111,463.18	871,919.05	
Extradition Account	(B)	-			-	
Subpoena Account	(B)	1.15			<u>1.15</u>	<u>\$ 871,920.20</u> (SG)
Prosecutor's Office:						
Confidential Fund	(A)	4,708.22		425.00	<u>\$ 4,283.22</u>	(SI)
Department of Corrections:						
Dept. of Corrections Bail Account	(A)	6,363.62		6,363.14	0.48	
Child Support Account	(A)	4,632.02		4,632.00	0.02	
Electronic Monitoring Program Account	(A)	4,550.15			4,550.15	
County Inmate Pay Account	(A)	6,230.22		6,228.00	<u>2.22</u>	<u>\$ 4,552.87</u> (SK)

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

PART II
SINGLE AUDIT
FOR THE YEAR ENDED
DECEMBER 31, 2018

**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's major federal and state programs for the year ended December 31, 2018. 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'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'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, in the State of New Jersey, compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County of Cumberland, in the State of New Jersey, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2018.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and State of New Jersey Circular 15-08-OMB, and which is described in the accompanying *Schedule of Findings and Questioned Costs* as item 2018-002. Our opinion on each major federal and state program is not modified with respect to this matter.

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

Report on Internal Control over Compliance

Management of the County of Cumberland, in the State of New Jersey, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with 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 and 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 and 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 and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

11400

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

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Carol A. McAllister

Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
September 24, 2019

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

Federal 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, 2017
						From	To	
<u>Direct Federal Funding</u>								
US Department of Health & Human Services								
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A7-787-495	\$ 44,037.00	\$ 38,164.00	4/1/2017	3/31/2018	\$ 28,687.35
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A8-787-495	44,037.00	38,164.00	4/1/2018	3/31/2019	
Program Total								28,687.35
US Department of Justice								
Criminal Alien Assistance Program	16.606	N/A	G5-759-371	98,566.00		1/1/2015	12/31/2015	
Criminal Alien Assistance Program	16.606	N/A	G6-759-371	90,724.00		1/1/2016	12/31/2015	
Program Total								-
Community-Based Violence Prevention Program:								
Safe & Thriving Communities	16.123	N/A	P7-757-377	737,769.00		10/1/2017	9/30/2020	737,769.00
Program Total								737,769.00
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	183,545.04
Program Total								183,545.04
Total Direct Federal Funding								
								950,001.39
<u>Federal Grants Passed through State Agencies</u>								
US Department of Homeland Security Passed through NJ Office on Homeland Security and Preparedness								
Homeland Security Grant	97.067	066-1005-100-006	G7-747-464	173,846.80		1/1/2017	12/31/2017	132,970.32
Homeland Security Grant	97.067	066-1005-100-006	G8-747-464	169,415.35		1/1/2018	12/31/2018	
Program Total								132,970.32
US Department of Homeland Security Passed through NJ Department of Law and Public Safety								
Emergency Management Performance Grant	97.042	066-1200-100-726	G5-747-369	80,000.00		1/1/2015	12/31/2015	2,307.82
Emergency Management Performance Grant	97.042	066-1200-100-726	G6-747-369	55,000.00		1/1/2016	12/31/2016	48,472.50
Emergency Management Performance Grant	97.042	066-1200-100-726	G7-747-369	55,000.00		1/1/2017	12/31/2017	55,000.00
Emergency Management Performance Grant	97.042	066-1200-100-726	G8-747-369	55,000.00		7/1/2017	6/30/2018	55,000.00
Emergency Management Performance Grant	97.042	066-1200-100-726	G9-747-369	55,000.00		7/1/2018	6/30/2019	
Program Total								160,780.32
Hazzard Mitigation Grant	97.039	N/A	G5-747-350	1,250,000.00		6/2/2015	6/2/2018	0.17
Program Total								0.17
Emergency Food and Shelter National Board Program	97.024	N/A	A8-787-501	1,705.00		1/1/2018	12/31/2018	
US Department of Homeland Security Passed through the United Way								
Emergency Food and Shelter National Board Program - Wing Wall Repairs, Downe Twp	97.024	N/A	R1-768-433	49,356.11		1/1/2007	12/31/2007	49,356.11
Program Total								49,356.11
US Department of Health and Human Services Passed through NJ Department of Human Services								
Aging Cluster, Special Programs for Aging								
Title IIIB Supportive Services & Senior Centers	93.044	046-4275-100-XXX	A7-787-301, 304 & 306	247,066.00	246,630.00	1/1/2017	12/31/2017	150,427.76
Title IIIB Supportive Services & Senior Centers	93.044	046-4275-100-XXX	A8-787-301, 304 & 306	391,805.00	102,496.00	1/1/2018	12/31/2018	
Program Total								150,427.76
Title IIIC Nutrition Services	93.045	046-4275-100-XXX	A7-787-302, 303 & 310	421,421.00	500,230.00	1/1/2017	12/31/2017	187,739.70
Title IIIC Nutrition Services	93.045	046-4275-100-XXX	A6-787-302, 303 & 310	384,871.00	555,777.00	1/1/2018	12/31/2018	
Program Total								187,739.70
Aging Clustser Total								338,167.46

Revenue Recognized			Paid or Charged				Memo Only			
Program or Award	Matching Contribution	Adjustments	2017 Encumbered	Cash Expenditures	2018 Encumbered	Canceled	Balance Dec. 31, 2018	2018 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
\$ 44,037.00	\$ 38,164.00		\$ (2,164.96)	\$ 27,506.52	\$ 50.00	\$ 3,345.79	\$ 31,779.73	\$ 6,772.00		\$ 78,855.21
				50,371.27				34,260.00		50,421.27
44,037.00	38,164.00	\$ -	(2,164.96)	77,877.79	50.00	3,345.79	31,779.73	41,032.00	\$ -	129,276.48
			(11,510.20)	11,510.20						98,566.00
			(49,536.32)	37,413.06	12,123.26					90,724.00
-	-	-	(61,046.52)	48,923.26	12,123.26	-	-	-	-	189,290.00
				73,484.49	61,840.94		602,443.57	47,417.31		135,325.43
-	-	-	-	73,484.49	61,840.94	-	602,443.57	47,417.31	-	135,325.43
				160,953.59		22,591.45		200,559.20		477,408.55
				160,953.59		22,591.45		200,559.20		477,408.55
44,037.00	38,164.00	-	(63,211.48)	361,239.13	74,014.20	25,937.24	634,223.30	289,008.51	-	931,300.46
			(40,876.48)	78,536.88	63,492.00		31,817.92	40,876.48		142,028.88
169,415.35				28,044.56	23,191.45		118,179.34			51,236.01
169,415.35	-	-	(40,876.48)	106,581.44	86,683.45	-	149,997.26	40,876.48	-	193,264.89
			(5,541.00)	7,848.82						80,000.00
			(600.00)	27,781.43	21,237.42		53.65			54,946.35
				5,552.81	11,305.30		38,141.89	55,000.00		16,858.11
55,000.00							55,000.00	55,000.00		
55,000.00	-	-	(6,141.00)	41,183.06	32,542.72	-	148,195.54	110,000.00	-	151,804.46
			(65,201.50)	65,201.50		0.17		701,521.38		1,249,999.83
-	-	-	(65,201.50)	65,201.50	-	0.17	-	701,521.38	-	1,249,999.83
1,705.00				598.02			1,106.98	852.50		598.02
				49,356.11						49,356.11
1,705.00	-	-	-	49,954.13	-	-	1,106.98	852.50	-	49,954.13
391,805.00	102,496.00	(26,396.00) (1) 25,584.00 (1)	(56,795.14)	77,356.66 333,721.63	10,796.10	103,470.24	175,367.27	(39,770.00) 431,201.00		363,829.76 344,517.73
391,805.00	102,496.00	(812.00)	(56,795.14)	411,078.29	10,796.10	103,470.24	175,367.27	391,431.00	-	708,347.49
384,871.00	555,777.00	(6,474.00) (1) 7,134.00 (1)	(19,110.24)	76,406.51 691,485.60	21,566.09	123,969.43	234,730.31	(6,393.00) 509,237.96		791,207.57 713,051.69
384,871.00	555,777.00	660.00	(19,110.24)	767,892.11	21,566.09	123,969.43	234,730.31	502,844.96	-	1,504,259.26
776,676.00	658,273.00	(152.00)	(75,905.38)	1,178,970.40	32,362.19	227,439.67	410,097.58	894,275.96	-	2,212,606.75

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

Federal 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, 2017	
						From	To		
US Department of Health and Human Services Passed through NJ Department of Human Services (Cont'd)									
Title IIID - Disease Prevention & Health Promotion	93.043	046-4275-100-XXX	A7-787-311	\$ 15,115.00		1/1/2017	12/31/2017		
Title IIID - Disease Prevention & Health Promotion	93.043	046-4275-100-XXX	A8-787-311	14,634.00		1/1/2018	12/31/2018		
Program Total								\$ -	
National Family Caregiver Support, Title III, Part E:									
Title III E - National Family Caregiver Support (Hospice)	93.052	046-4275-100-XXX	A7-787-313	87,746.00		1/1/2017	12/31/2017		
Title III E - National Family Caregiver Support (Hospice)	93.052	046-4275-100-XXX	A8-787-313	106,000.00		1/1/2018	12/31/2018		
Program Total								-	
Special Services for Aging, Social Services Block Grant (SSBG)	93.667	046-4275-100-XXX	A7-787-3XX			1/1/2017	12/31/2017	59,743.03	
Program Total								59,743.03	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations									
Senior Health Insurance Program	93.779	046-4275-100-XXX	A7-787-624	26,000.00		1/1/2017	12/31/2017	8,515.95	
Senior Health Insurance Program	93.779	046-4275-100-XXX	A8-787-624	26,000.00		1/1/2018	12/31/2018		
Program Total								8,515.95	
Temporary Assistance to Needy Families Cluster (TANF)									
Temporary Assistance to Needy Families, Work First New Jersey	93.558	ET-13-PY-14	J4-798-420	2,183,663.00		7/1/2014	6/30/2015	1,134.95	
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	72,489.76	
Temporary Assistance to Needy Families, Work First New Jersey	93.558	ET-16-PY-17	J7-798-420	2,056,518.00		7/1/2017	6/30/2018	188,658.92	
Temporary Assistance to Needy Families, Work First New Jersey	93.558	ET-17-PY-18	J8-798-420	2,028,142.00		7/1/2018	6/30/2019		
Program Total / TANF Cluster Total								262,283.63	
US Department of Labor Passed through NJ Department of Labor and Workforce Development									
Work Incentive and Opportunity Act (WIOA) Cluster									
WIA/WIOA, Adult Program	17.258	ET-15-PY-16	J6-798-427	1,757,040.00		7/1/2016	6/30/2018	129,618.93	
WIA/WIOA, Adult Program	17.258	ET-16-PY-17	J7-798-427	1,474,854.00		7/1/2017	6/30/2019	1,081,615.87	
WIA/WIOA, Adult Program	17.258	ET-17-PY-18	J8-798-427	1,543,403.00		7/1/2018	6/30/2020		
Program Total								1,211,234.80	
WIA/WIOA, Dislocated Worker Formula Grants	17.278	ET-15-PY-16	J6-798-428	1,338,834.00		7/1/2016	6/30/2018	101,558.86	
WIA/WIOA, Dislocated Worker Formula Grants	17.278	ET-16-PY-17	J7-798-428	1,154,628.00		7/1/2017	6/30/2019	734,377.63	
WIA/WIOA, Dislocated Worker Formula Grants	17.278	ET-17-PY-18	J8-798-428	1,103,357.00		7/1/2018	6/30/2020		
Program Total								835,936.49	
WIA/WIOA, Youth Activities	17.259	ET-15-PY-16	J6-798-429	1,596,754.00		7/1/2016	6/30/2018	616,859.65	
WIA/WIOA, Youth Activities	17.259	ET-16-PY-17	J7-798-429	1,751,983.00		7/1/2017	6/30/2019	1,616,690.34	
WIA/WIOA, Youth Activities	17.259	ET-17-PY-18	J8-798-429	1,663,879.00		7/1/2018	6/30/2020		
Program Total								2,233,549.99	
WIA/WIOA Cluster Total								4,280,721.28	
US Department of Justice, Passed through NJ Department of Law and Public Safety									
Victims of Crime Act (VOCA) - Supplemental	16.575	066-1020-100-142	P6-757-375	400,000.00		10/1/2016	9/30/2017	177,645.05	
Victims of Crime Act (VOCA)	16.575	066-1020-100-142	P8-757-371	253,599.00	\$	63,400.00	10/1/2017	9/30/2018	
Victims of Crime Act (VOCA)	16.575	066-1020-100-142	P9-757-371	418,101.00		104,526.00	10/1/2018	9/30/2019	
Victims of Crime Act (VOCA) - SART/SANE Program	16.575	066-1020-100-142	P7-757-370	76,471.00		28,521.00	1/1/2017	12/31/2017	0.12
Victims of Crime Act (VOCA) - SART/SANE Program	16.575	066-1020-100-142	P8-757-370	81,155.00		33,743.00	1/1/2018	12/31/2018	
Victims of Crime Act (VOCA) - SART/SANE Program	16.575	066-1020-100-142	P9-757-370	84,193.00		21,048.00	1/1/2019	12/31/2019	
Program Total								177,645.17	
Residential Substance Abuse Treatment for State Prisoners	16.593	066-1020-100-260	G7-759-363	45,816.00		19,382.00	1/1/2017	12/31/2017	65,198.00
Residential Substance Abuse Treatment for State Prisoners	16.593	066-1020-100-260	G8-759-363	45,567.00		19,277.00	1/1/2018	12/31/2018	
Program Total								65,198.00	
Public Safety Partnership and Community Policing Grants:									
Cops, Kids & Cones	16.710	N/A	P7-757-660	5,831.00		1/1/2017	12/31/2017	0.50	
Anti-Gang initiative	16.710	N/A	P8-757-378	6,790.10		1/1/2018	12/31/2018		
Program Total								0.50	

Revenue Recognized			Paid or Charged				Memo Only			
Program or Award	Matching Contribution	Adjustments	2017 Encumbered	Cash Expenditures	2018 Encumbered	Canceled	Balance Dec. 31, 2018	2018 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
\$ 14,634.00		\$ (8,387.00) (1) 8,387.00 (1)	\$ (12,272.00)	\$ 3,885.00 19,604.00	\$ 3,417.00					\$ 15,115.00 14,634.00
14,634.00	\$ -	-	(12,272.00)	23,489.00	3,417.00	\$ -	\$ -	\$ -	\$ -	29,749.00
106,000.00		(4,906.00) (1) 5,058.00 (1)	(28,080.81)	23,174.81 108,362.00	2,696.00			56,531.00		87,746.00 106,000.00
106,000.00	-	152.00	(28,080.81)	131,536.81	2,696.00	-	-	56,531.00	-	193,746.00
		(59,743.03) (2)								
-	-	(59,743.03)	-	-	-	-	-	-	-	-
26,000.00			(194.02)	8,709.97 15,052.36				13,227.00 11,605.00		26,000.00 15,052.36
26,000.00	-	-	(194.02)	23,762.33	-	-	10,947.64	24,832.00	-	41,052.36
25,000.00			(11,592.79)	717.99 3,583.55		80,499.00	416.96	97,223.00		2,183,246.04 2,416,328.00
2,028,142.00			(1,630,330.61)	1,793,376.53			50,613.00	1,398,509.00		2,005,905.00
2,053,142.00	-	-	(1,641,923.40)	520,688.63	1,305,778.91		201,674.46	693,459.00		1,826,467.54
2,053,142.00	-	-	(1,641,923.40)	2,318,366.70	1,305,778.91	80,499.00	252,704.42	2,189,191.00	-	8,431,946.58
1,543,403.00				129,618.93 938,672.83			142,943.04	145,156.00 1,024,180.00		1,757,040.00 1,331,910.96
1,543,403.00	-	-	-	453,024.38	-	-	1,090,378.62	347,987.00	-	453,024.38
1,543,403.00	-	-	-	1,521,316.14	-	-	1,233,321.66	1,517,323.00	-	3,541,975.34
1,103,357.00				101,558.86 702,218.43			32,159.20	100,361.00 817,936.00		1,338,834.00 1,122,468.80
1,103,357.00	-	-	-	487,311.24	-	-	616,045.76	367,875.00	-	487,311.24
1,103,357.00	-	-	-	1,291,088.53	-	-	648,204.96	1,286,172.00	-	2,948,614.04
1,663,879.00				616,859.65 746,877.52			869,812.82	670,676.00 753,074.00		1,596,754.00 882,170.18
1,663,879.00	-	-	-	198,138.30	-	-	1,465,740.70	133,392.00	-	198,138.30
1,663,879.00	-	-	-	1,561,875.47	-	-	2,335,553.52	1,557,142.00	-	2,677,062.48
4,310,639.00	-	-	-	4,374,280.14	-	-	4,217,080.14	4,360,637.00	-	9,167,651.86
253,599.00	63,400.00		(1,022.37)	98,638.33			80,029.09	279,833.79		319,970.91
418,101.00	104,526.00			316,808.88			190.12	253,408.88		316,808.88
81,155.00	33,743.00			21,761.89			500,865.11	18,794.68		21,761.89
84,193.00	21,048.00			98,047.93		0.12	16,850.07	35,178.61		104,991.88
84,193.00	21,048.00			3,843.36			101,397.64			98,047.93
837,048.00	222,717.00	-	(1,022.37)	539,100.39	-	0.12	699,332.03	587,215.96	-	3,843.36
837,048.00	222,717.00	-	(1,022.37)	539,100.39	-	0.12	699,332.03	587,215.96	-	865,424.85
45,567.00	19,277.00			65,198.00				45,816.00		65,198.00
45,567.00	19,277.00			64,844.00				45,567.00		64,844.00
45,567.00	19,277.00	-	-	130,042.00	-	-	-	91,383.00	-	130,042.00
6,790.10							0.50	5,830.50		5,830.50
6,790.10				6,790.10				6,790.10		6,790.10
6,790.10	-	-	-	6,790.10	-	0.50	-	12,620.60	-	12,620.60

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

Federal 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, 2017
						From	To	
US Department of Justice, Passed through NJ Department of Law and Public Safety (Cont'd)								
Edward Byrne Memorial Justice Assistance Grant (JAG):								
Multi-Jurisdictional Narcotics	16.738	066-1020-100-364	P8-757-372	\$ 199,266.00		1/1/2017	12/31/2017	\$ 126,707.60
Megan's Law	16.738	066-1020-100-364	P6-757-373	11,515.00		1/1/2016	12/31/2016	11,515.00
Passed through the City of Vineland								
Multi-Jurisdictional Narcotics	16.738	066-1020-100-157	P7-757-374	7,047.00		1/1/2017	12/31/2017	7,047.00
Multi-Jurisdictional Narcotics	16.738	066-1020-100-157	P8-757-374	7,120.00		1/1/2018	12/31/2018	
Program Total								145,269.60
US Department of Transportation, Passed through NJ Transit								
Formula Grants for Rural Areas (Section 5311)	20.509	NJ-18-X009	A7-787-451	439,530.00		7/1/2016	6/30/2017	106,902.25
Formula Grants for Rural Areas (Section 5311)	20.509	NJ-18-X009	A8-787-451	479,244.00		7/1/2017	6/30/2018	
Program Total								106,902.25
Federal Transit Cluster								
Formula Grants for Urban Areas (Section 5307)	20.507	00001809	A7-787-436	1,020,000.00	\$ 431,249.00	1/1/2017	12/31/2017	434,131.71
Formula Grants for Urban Areas (Section 5307)	20.507	00001809	A8-787-436	1,020,000.00	431,249.00	1/1/2018	12/31/2018	
Program Total / Federal Transit Cluster Total								434,131.71
US Department of Transportation, Passed through South Jersey Transportation Authority								
Metropolitan Transportation Planning and State and								
Non-Metropolitan Planning and Research	20.505	N/A	G7-717-431	76,400.00	19,100.00	1/1/2015	12/31/2015	45,528.65
Metropolitan Transportation Planning and State and								
Non-Metropolitan Planning and Research	20.505	N/A	G8-717-431	76,400.00	19,100.00	1/1/2018	12/31/2018	
Program Total								45,528.65
US Department of Transportation, Passed through NJ Department of Transportation								
Highway Planning and Construction Cluster								
Federal Hwy Admin, Fortescue Road	20.205	078-6300-480-XXX	R6-768-431	664,868.00		1/1/2016	12/31/2016	29,896.63
Federal Hwy Admin, Millville Signals	20.205	078-6300-480-XXX	R7-768-431	159,719.00		1/1/2017	12/31/2017	88,526.82
Federal Hwy Admin, Traffic Signals	20.205	078-6300-480-XXX	R7-768-435	49,732.00		1/1/2017	12/31/2017	42,192.42
Federal Hwy Admin, Systematic High Traction Treatment	20.205	078-6300-480-XXX	R8-768-433	2,340,826.00		1/1/2018	12/31/2018	
Program Total / Highway Planning and Construction Cluster Total								160,615.87
US Department of Housing and Urban Development, Passed through NJ Department of Community Affairs								
Community Development Block Grant								
Emergency Housing Repairs	14.228	N/A	D1-789-622	150,438.11		1/1/2011	12/31/2011	47,080.63
Community Development Block Grant								
Emergency Housing Repairs	14.228	N/A	G8-705-601	220,000.00		1/1/2018	12/31/2018	
Community Development Block Grant, Irene Storm	14.228	N/A	G2-705-636	507,500.00		1/1/2012	12/31/2012	24,911.75
Program Total								71,992.38
Total Federal Financial Awards Passed Through the State of New Jersey								
Total Federal Financial Awards - Grant Fund								
US Department of Justice - Direct Funding								
Equitable Sharing Program	16.922	N/A	37-TT-757-000-007	18,262.72		1/1/2018	12/31/2018	
Program Total								-
US Department of Homeland Security Passed through New Jersey State Police								
Disaster Grants - Public Assistance (Presidentially Declared Disasters):								
DR 4033 Severe Storms and Flooding 8-13-11	97.036	066-1200-100-A71		989,349.47		8/13/2011	3/15/2013	
DR 4021 Hurricane Irene 8-26-11	97.036	066-1200-100-A70		48,796.46		8/13/2011	2/28/2013	
DR 4086 Hurricane Sandy 10-30-12	97.036	066-1200-100-A92		370,539.23		10/30/2012	4/30/2014	
DR 4264 Severe Winter Storm and Snow Storm 1-22-16	97.036	066-1200-100-B80		28,908.23		1/22/2016	9/14/2017	
Program Total								-
Total Federal Financial Awards - Trust Fund								

Revenue Recognized			Paid or Charged				Memo Only			
Program or Award	Matching Contribution	Adjustments	2017 Encumbered	Cash Expenditures	2018 Encumbered	Canceled	Balance Dec. 31, 2018	2018 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
			\$ (36,847.14)	\$ 163,554.74				\$ 176,049.27		\$ 199,266.00
				11,515.00						11,515.00
				1,586.00			\$ 5,461.00	1,586.00		1,586.00
\$ 7,120.00							7,120.00			
7,120.00	\$ -	\$ -	(36,847.14)	176,655.74	\$ -	\$ -	12,581.00	177,635.27	\$ -	212,367.00
479,244.00			(6,733.84)	97,745.00		15,891.09		276,680.84		423,638.91
				354,109.20			125,134.80	210,544.56		354,109.20
479,244.00	-	-	(6,733.84)	451,854.20		15,891.09	125,134.80	487,225.40	-	777,748.11
1,020,000.00	431,249.00		(7,436.44)	276,996.48		164,571.67		903,797.75		1,286,677.33
				1,004,689.57	3,658.74		442,900.69	19,832.20		1,008,348.31
1,020,000.00	431,249.00	-	(7,436.44)	1,281,686.05	3,658.74	164,571.67	442,900.69	923,629.95	-	2,295,025.64
76,400.00	19,100.00		(49,971.35)	87,026.02		8,473.98		61,105.78		87,026.02
				4,130.39	49,665.01		41,704.60	4,130.39		53,795.40
76,400.00	19,100.00	-	(49,971.35)	91,156.41	49,665.01	8,473.98	41,704.60	65,236.17	-	140,821.42
2,340,826.00			(171,643.18)	64,263.56		137,276.25		107,031.10		527,591.75
			(44,808.18)	39,649.21	11,888.97		81,796.82	62,080.94		77,922.18
				(1,007.90)	1,007.90		42,192.42	15,148.08		7,539.58
2,340,826.00							2,340,826.00			
2,340,826.00	-	-	(217,459.26)	103,912.77	12,896.87	137,276.25	2,464,815.24	184,260.12	-	613,053.51
220,000.00				14,000.00	12,170.00		47,080.63			103,357.48
							193,830.00			26,170.00
							24,911.75			482,588.25
220,000.00	-	-	-	14,000.00	12,170.00	-	265,822.38	-	-	612,115.73
12,546,206.45	1,350,616.00	(59,743.03)	(2,190,064.99)	11,108,523.17	1,541,870.89	634,152.45	9,242,420.30	10,907,923.79	-	27,380,994.72
12,590,243.45	1,388,780.00	(59,743.03)	(2,253,276.47)	11,469,762.30	1,615,885.09	660,089.69	9,876,643.60	11,196,932.30	-	28,312,295.18
18,262.72		102,986.62 (3)		9,931.50			111,317.84	18,262.72		9,931.50
18,262.72	-	102,986.62	-	9,931.50	-	-	111,317.84	18,262.72	-	9,931.50
989,349.47				989,349.47				989,349.47		989,349.47
48,796.46				48,796.46				48,796.46		48,796.46
370,539.23				370,539.23				370,539.23		370,539.23
28,908.23				28,908.23				28,908.23		28,908.23
1,437,593.39	-		-	1,437,593.39	-	-	-	1,437,593.39	-	1,437,593.39
1,455,856.11	-	102,986.62	-	1,447,524.89	-	-	111,317.84	1,455,856.11	-	1,447,524.89

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018

Federal 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, 2017
						From	To	
US Department of Health and Human Services, Passed through NJ Department of Human Services								
NJ Division of Family Development:								
TANF Cluster								
Public Assistance:								
Temporary Assistance for Needy Families (TANF)	93.558	1602NJTANF	20-41-790	\$ 2,541,729.00	\$ 122,211.57	1/1/2018	12/31/2018	
Administrative cost relating to Public Assistance:								
Temporary Assistance for Needy Families (TANF)	93.558	1602NJTANF	20-27-790	2,338,906.00	5,405,521.00	1/1/2018	12/31/2018	
Program Total / TANF Cluster								\$ -
Administrative cost relating to Public Assistance:								
Child Support Enforcement - Title IV-D	93.563	1604NJCSES	20-27-790	1,860,759.00		1/1/2018	12/31/2018	
Social Services Block Grant - Title XX	93.667	N/A	20-27-790	330,997.00		1/1/2018	12/31/2018	
Children's Health Insurance Program	93.767	1605NJ5021	20-27-790	172,237.00		1/1/2018	12/31/2018	
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	5,340,337.00		1/1/2018	12/31/2018	
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	434,863.00		1/1/2018	12/31/2018	
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	377,744.00	562,842.00	1/1/2018	12/31/2018	
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								
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	1NJ400404	20-27-790	4,782,068.00		1/1/2018	12/31/2018	
Program Total / SNAP Cluster Total								-
Total Federal Financial Awards - Department of Social Services								-
Total Federal Financial Awards - All Funds								<u>\$ 7,449,823.79</u>

Adjustments:

- (1) Transfers between different program years or other federal grant programs
- (2) Transfers between federal and state programs
- (3) To bring beginning balance of the Trust Reserve into Schedule A.

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 Award	Matching Contribution	Adjustments	2017 Encumbered	Cash Expenditures	2018 Encumbered	Canceled	Balance Dec. 31, 2018	2018 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
\$ 2,541,729.00				\$ 2,541,729.00				\$ 2,541,729.00		\$ 2,663,940.57
2,338,906.00				2,338,906.00				2,338,906.00		7,744,427.00
4,880,635.00	\$ -	\$ -	\$ -	4,880,635.00	\$ -	\$ -	\$ -	4,880,635.00	\$ -	10,408,367.57
1,860,759.00				1,860,759.00				1,860,759.00		1,860,759.00
330,997.00				330,997.00				330,997.00		330,997.00
172,237.00				172,237.00				172,237.00		172,237.00
2,363,993.00		-	-	2,363,993.00	-	-	-	2,363,993.00	-	2,363,993.00
5,340,337.00				5,340,337.00				5,340,337.00		5,340,337.00
434,863.00				434,863.00				434,863.00		434,863.00
5,775,200.00	-	-	-	5,775,200.00	-	-	-	5,775,200.00	-	5,775,200.00
13,019,828.00	-	-	-	13,019,828.00	-	-	-	13,019,828.00	-	18,547,560.57
377,744.00				377,744.00				377,744.00		940,586.00
377,744.00	-	-	-	377,744.00	-	-	-	377,744.00	-	940,586.00
4,782,068.00				4,782,068.00				4,782,068.00		4,782,068.00
4,782,068.00	-	-	-	4,782,068.00	-	-	-	4,782,068.00	-	4,782,068.00
18,179,640.00	-	-	-	18,179,640.00	-	-	-	18,179,640.00	-	24,270,214.57
\$ 32,225,739.56	\$ 1,388,780.00	\$ 43,243.59	\$ (2,253,276.47)	\$ 31,096,927.19	\$ 1,615,885.09	\$ 660,089.69	\$ 9,987,961.44	\$ 30,832,428.41	\$ -	\$ 54,030,034.64

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2018

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2017
					From	To	
Department of Health							
Comprehensive Alcohol	046-4290-100-162 / 046-4290-760-001	D7-789-602	\$ 696,490.00	\$ 49,172.00	1/1/2017	12/31/2017	\$ 99,881.92
Comprehensive Alcohol	046-4290-100-162 / 046-4290-760-001	D8-789-602	692,642.00	53,020.00	1/1/2018	12/31/2018	
Program Total / Total Department of Health							99,881.92
Department of Children and Family							
Children System of Care (Navigator)	016-1620-100-007	D7-789-601	150,000.00		7/1/2017	6/30/2018	144,734.78
Children System of Care (Navigator)	016-1620-100-007	D8-789-601	200,000.00		7/1/2018	6/30/2019	
Program Total							144,734.78
Children & Family Prevention Planning	016-1630-100-032 / 016-1610-100-039	D6-789-633	450,000.00		7/1/2016	6/30/2017	
Children & Family Prevention Planning	016-1630-100-032 / 016-1610-100-039	D8-789-633	300,000.00		7/1/2017	6/30/2018	
Program Total							-
Drug & Alcohol Abuse	016-1610-100-039	D7-789-355	139,540.00	14,925.00	1/1/2017	12/31/2017	67,282.23
Drug & Alcohol Abuse	016-1610-100-039	D8-789-355	139,540.00	14,925.00	1/1/2018	12/31/2018	
Program Total							67,282.23
HSAC/CIACC, CFT	016-1620-100-013	D8-789-353	36,874.00		1/1/2018	12/31/2018	
Program Total							-
Total Department of Children and Family							212,017.01
Governor's Council on Alcohol and Drug Abuse							
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D6-789-696	247,619.00		1/1/2016	12/31/2016	4,134.62
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D7-789-696	247,619.00		1/1/2017	12/31/2017	45,086.44
Alliance to Prevent Alcohol and Drug Abuse	082-2000-100-044	D8-789-696	247,619.00		1/1/2018	12/31/2018	
Program Total / Total Governor's Council on Alcohol and Drug Abuse							49,221.06
Department of Human Services							
Social Services for the Aging - Area Plan	046-4275-100-XXX	A7-787-3XX	749,198.00	87,573.00	1/1/2017	12/31/2017	67,545.65
Social Services for the Aging - Area Plan	046-4275-100-XXX	A8-787-3XX	743,154.00	90,797.00	1/1/2018	12/31/2018	
Program Total							67,545.65
Commission for the Blind and Visually Impaired							
Enrichment Center - Area Plan	016-1610-100-XXX	A7-787-348	79,245.00	15,246.00	1/1/2017	12/31/2017	19,284.81
Enrichment Center - Area Plan	016-1610-100-XXX	A8-787-348	79,245.00	15,246.00	1/1/2018	12/31/2018	
Program Total							19,284.81
Enrichment Center	054-7560-100-034	A7-787-613	27,145.00		1/1/2017	12/31/2017	672.39
Enrichment Center	054-7560-100-034	A8-787-613	27,145.00		1/1/2018	12/31/2018	
Program Total							672.39
Medicaid Outreach - Area Plan	Not Available	A7-787-626	9,815.00		1/1/2017	12/31/2017	
Medicaid Outreach - Area Plan	Not Available	A8-787-626	9,780.00		1/1/2018	12/31/2018	
Program Total							-
Division of Disability Services							
Personal Assistance	054-7545-100-005	A7-787-347	35,501.00		1/1/2017	12/31/2017	4,135.16
Personal Assistance	054-7545-100-005	A8-787-347	35,501.20		1/1/2018	12/31/2018	
Program Total							4,135.16
Division of Family Development							
Social Services for the Homeless	054-7550-100-072	A6-787-614	958,557.00		7/1/2016	6/30/2017	15,763.12
Social Services for the Homeless	054-7550-100-072	A8-787-614	827,952.00		7/1/2017	6/30/2018	
Program Total							15,763.12
Special Transportation Initiative	054-7550-100-291	J6-798-418	38,739.00		7/1/2016	12/31/2017	
Special Transportation Initiative	054-7550-100-291	J8-798-418	25,826.00		1/1/2018	12/31/2018	
Program Total							-
Total Department of Human Services							107,401.13

Revenue Recognized				Paid or Charged					Memo Only		
Program or Award	Matching Contribution	Adjustments	2017 Encumbered	Cash Expenditures	2018 Encumbered	Canceled	Balance Dec. 31, 2018	2018 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures	
\$ 692,642.00	\$ 53,020.00		\$ (31,969.36)	\$ 131,851.28	\$ 29,911.20		\$ 73,859.86	\$ 96,781.00		\$ 745,662.00	
692,642.00	53,020.00	\$ -	(31,969.36)	641,890.94	29,911.20	\$ -	73,859.86	556,678.00	\$ -	671,802.14	
200,000.00				79,317.09			65,417.69	100,002.00		84,582.31	
200,000.00	-	-	-	63,759.29	576.43	-	135,664.28	99,996.00	-	64,335.72	
200,000.00	-	-	-	143,076.38	576.43	-	201,081.97	199,998.00	-	148,918.03	
300,000.00			(66,555.39)	60,168.46			6,386.93			443,613.07	
300,000.00	-	-	(66,555.39)	214,878.01	85,121.99	-	6,386.93	300,000.00	-	300,000.00	
300,000.00	-	-	(66,555.39)	275,046.47	85,121.99	-	6,386.93	300,000.00	-	743,613.07	
139,540.00	14,925.00		(2,288.43)	69,570.66			27,845.14	139,540.00		154,465.00	
139,540.00	14,925.00	-	(2,288.43)	126,122.31	497.55	-	27,845.14	139,540.00	-	126,619.86	
139,540.00	14,925.00	-	(2,288.43)	195,692.97	497.55	-	27,845.14	139,540.00	-	281,084.86	
	36,874.00			35,628.00			1,246.00	36,874.00		35,628.00	
-	36,874.00	-	-	35,628.00	-	-	1,246.00	36,874.00	-	35,628.00	
639,540.00	51,799.00	-	(68,843.82)	649,443.82	86,195.97	-	236,560.04	676,412.00	-	1,209,243.96	
247,619.00			(165,521.91)	209,376.77		4,134.62	1,231.58	238,158.92		243,484.38	
247,619.00	-	-	(165,521.91)	49,372.53	157,770.26	4,134.62	40,476.21	7,559.28	-	246,387.42	
247,619.00	-	-	(165,521.91)	258,749.30	157,770.26	4,134.62	41,707.79	245,718.20	-	207,142.79	
743,154.00	90,797.00	59,743.03	(138,685.17)	145,563.39		119,380.46	1,030.00	(24,054.64)		716,360.54	
743,154.00	90,797.00	59,743.03	(138,685.17)	609,392.71	75,659.50	119,380.46	148,898.79	669,773.00	-	685,052.21	
743,154.00	90,797.00	59,743.03	(138,685.17)	754,956.10	75,659.50	119,380.46	149,928.79	645,718.36	-	1,401,412.75	
79,245.00	15,246.00		(11,668.90)	13,951.08		17,002.63	25,569.96	55,510.00		77,488.37	
79,245.00	15,246.00	-	(11,668.90)	67,653.04	1,268.00	17,002.63	25,569.96	55,510.00	-	68,921.04	
79,245.00	15,246.00	-	(11,668.90)	81,604.12	1,268.00	17,002.63	25,569.96	55,510.00	-	146,409.41	
27,145.00				672.39				6,632.00		27,145.00	
27,145.00	-	-	-	27,145.00	-	-	-	23,507.00	-	27,145.00	
27,145.00	-	-	-	27,817.39	-	-	-	30,139.00	-	54,290.00	
9,780.00			(1,837.34)	1,837.34				9,780.00		9,815.00	
9,780.00	-	-	(1,837.34)	7,740.00	2,040.00	-	-	9,780.00	-	9,780.00	
9,780.00	-	-	(1,837.34)	9,577.34	2,040.00	-	-	9,780.00	-	19,595.00	
35,501.20				4,135.16				5,917.00		35,501.00	
35,501.20	-	-	-	32,017.74	-	-	3,483.46	32,543.00	-	32,017.74	
35,501.20	-	-	-	36,152.90	-	-	3,483.46	38,460.00	-	67,518.74	
827,952.00			(161,274.03)	129,199.95		47,837.20		436,504.00		910,719.80	
827,952.00	-	-	(161,274.03)	658,825.60	160,296.80	47,837.20	8,829.60	207,697.00	-	819,122.40	
827,952.00	-	-	(161,274.03)	788,025.55	160,296.80	47,837.20	8,829.60	644,201.00	-	1,729,842.20	
25,826.00				23,790.51				12,913.00		38,739.00	
25,826.00	-	-	-	23,790.51	-	-	2,035.49	19,369.00	-	23,790.51	
25,826.00	-	-	-	23,790.51	-	-	2,035.49	32,282.00	-	62,529.51	
1,748,603.20	106,043.00	59,743.03	(313,465.44)	1,721,923.91	239,264.30	184,220.29	189,847.30	1,456,090.36	-	3,481,597.61	

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2018

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2017
					From	To	
Department of Environmental Protection							
Gandy's Beach Study	042-4840-527-030	G5-717-627	\$ 100,000.00		1/1/2015	12/31/2015	\$ 8,703.14
Program Total							8,703.14
Clean Communities	042-4900-765-005	G8-770-632	173,950.50		1/1/2018	12/31/2018	
Program Total							-
Total Department of Environmental Protection							8,703.14
Department of State							
Council on Humanities	Not Available	G7-717-695	5,000.00		7/1/2015	6/30/2016	5,000.00
Council on Humanities - Underground Railroad Network Site List	Not Available	G8-717-695	8,972.00		7/1/2018	6/30/2019	
Program Total							5,000.00
Council on the Arts, Local Arts	074-2530-100-032	G7-717-691	116,165.00		7/1/2017	6/30/2018	1,124.00
Council on the Arts, Local Arts	074-2530-100-032	G8-717-691	116,165.00		7/1/2018	6/30/2019	
Program Total							1,124.00
Historical Commission	074-2540-100-105	G7-717-625	21,000.00		7/1/2017	6/30/2018	
Historical Commission	074-2540-100-105	G8-717-625	21,000.00		7/1/2018	6/30/2019	
Program Total							-
South Shore Destination Marketing	Not Available	G6-717-694	20,000.00		7/1/2016	6/30/2017	854.00
South Shore Destination Marketing	Not Available	G7-717-694	20,000.00		7/1/2017	6/30/2018	617.90
South Shore Destination Marketing	Not Available	G8-717-694	20,000.00		7/1/2018	6/30/2019	
Program Total							1,471.90
Total Department of State							7,595.90
Department of Law and Public Safety							
Radiologic Emergency Response Plan	066-1200-100-634	G8-747-662	130,906.00		9/12/2017	6/30/2018	23,799.37
Radiologic Emergency Response Plan	066-1200-100-634	G9-747-662	129,488.75		9/12/2018	6/30/2019	
Program Total							23,799.37
State/Community Partnership	066-1500-100-007 / 066-1500-100-021	D7-789-351	432,108.00		1/1/2017	12/31/2017	3,063.01
State/Community Partnership	066-1500-100-007 / 066-1500-100-021	D8-789-351	432,107.00		1/1/2018	12/31/2018	
Program Total							3,063.01
Juvenile Detention Alternatives to Incarceration (JDAI)	066-1500-100-237	D7-789-632	124,000.00		1/1/2017	12/31/2017	
Juvenile Detention Alternatives to Incarceration (JDAI)	066-1500-100-237	D8-789-632	124,000.00		1/1/2018	12/31/2018	
Program Total							
Body Armor Replacement							
Department of Corrections (County Jail)	066-1020-718-001	G6-759-669	15,737.74		1/1/2016	12/31/2016	15,737.74
Department of Corrections (County Jail)	066-1020-718-001	G7-759-669	15,765.57		1/1/2017	12/31/2017	15,765.57
Body Armor Replacement							
County Prosecutor	066-1020-718-001	P7-757-669	3,553.11		1/1/2014	12/31/2014	3,553.11
Body Armor Replacement							
County Sheriff	066-1020-718-001	G3-755-669	6,893.25		1/1/2013	12/31/2013	
County Sheriff	066-1020-718-001	G4-755-669	5,392.38		1/1/2014	12/31/2014	
County Sheriff	066-1020-718-001	G5-755-669	5,635.84		1/1/2015	12/31/2015	2,691.50
Body Armor Replacement (Cont'd)							
County Sheriff	066-1020-718-001	G6-755-669	4,830.72		1/1/2016	12/31/2016	4,830.72
County Sheriff	066-1020-718-001	G7-755-669	5,099.29		1/1/2017	12/31/2017	4,517.26
Program Total							47,095.90
Total Department of Law and Public Safety							73,958.28

Revenue Recognized			Paid or Charged				Memo Only			
Program or Award	Matching Contribution	Adjustments	2017 Encumbered	Cash Expenditures	2018 Encumbered	Canceled	Balance Dec. 31, 2018	2018 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures
			\$ (16,296.86)		\$ 16,296.86		\$ 8,703.14			\$ 91,296.86
\$ -	\$ -	\$ -	(16,296.86)	\$ -	16,296.86	\$ -	8,703.14	\$ -	\$ -	91,296.86
173,950.50				173,950.50				173,950.50	173,950.50	173,950.50
173,950.50	-	-	-	173,950.50	-	-	-	173,950.50	173,950.50	173,950.50
173,950.50	-	-	(16,296.86)	173,950.50	16,296.86	-	8,703.14	173,950.50	173,950.50	265,247.36
8,972.00				4,000.00		5,000.00	4,972.00			4,000.00
8,972.00	-	-	-	4,000.00	-	5,000.00	4,972.00	-	-	4,000.00
116,165.00			(21,127.50)	22,251.50	24,151.25			11,616.00		116,165.00
				92,013.75				104,549.00		116,165.00
116,165.00	-	-	(21,127.50)	114,265.25	24,151.25	-	-	116,165.00	-	232,330.00
21,000.00			(3,875.00)	3,875.00				5,250.00		21,000.00
				16,375.00	4,625.00			17,850.00		21,000.00
21,000.00	-	-	(3,875.00)	20,250.00	4,625.00	-	-	23,100.00	-	42,000.00
20,000.00				424.52		854.00				19,146.00
				14,808.35	5,152.00	193.38	39.65	20,000.00		19,806.62
20,000.00	-	-	-	15,232.87	5,152.00	1,047.38	39.65	20,000.00	-	58,912.97
166,137.00	-	-	(25,002.50)	153,748.12	33,928.25	6,047.38	5,011.65	159,265.00	-	337,242.97
129,488.75			(71,600.97)	88,511.29	61,770.75	6,889.05	20,416.12	124,115.45		124,016.95
				47,301.88						109,072.63
129,488.75	-	-	(71,600.97)	135,813.17	61,770.75	6,889.05	20,416.12	124,115.45	-	233,089.58
432,107.00			(101,251.61)	102,384.52	90,848.43	1,930.10	1,558.00	212,751.42		430,177.90
				339,700.57				290,411.49		430,549.00
432,107.00	-	-	(101,251.61)	442,085.09	90,848.43	1,930.10	1,558.00	503,162.91	-	860,726.90
124,000.00			(20,885.33)	20,885.33				87,558.67		124,000.00
				112,442.93	5,476.18		6,080.89	81,848.34		117,919.11
124,000.00	-	-	(20,885.33)	133,328.26	5,476.18	-	6,080.89	169,407.01	-	241,919.11
							15,737.74			
							15,765.57			
				3,553.11						3,553.11
			(6,893.25)	6,893.25						6,893.25
			(5,392.38)	5,392.38						5,392.38
			(2,944.34)	2,944.34	2,691.50					5,635.84
			(582.03)	582.03	4,830.72		4,074.48			4,830.72
					442.78					1,024.81
-	-	-	(15,812.00)	19,365.11	7,965.00	-	35,577.79	-	-	27,330.11
685,595.75	-	-	(209,549.91)	730,591.63	166,060.36	8,819.15	63,632.80	796,685.37	-	1,363,065.70

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2018

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2017
					From	To	
Department of Transportation							
Transportation Trust Fund - 2013	078-6320-480-ALG	R3-768-643	\$ 3,171,300.00		1/1/2013	12/31/2013	
Transportation Trust Fund - 2014	078-6320-480-ALP	R4-768-642	3,846,900.00		1/1/2014	12/31/2014	\$ 139,076.30
Transportation Trust Fund - 2015	078-6320-480-ALZ	R5-768-642	3,846,900.00		1/1/2015	12/31/2015	
Transportation Trust Fund - 2016	078-6300-480-GZ5	R6-768-433	2,250,000.00		1/1/2016	12/31/2016	453,000.00
Transportation Trust Fund - 2016	078-6320-480-AL9	R6-768-642	3,846,900.00		1/1/2016	12/31/2016	857,666.52
Transportation Trust Fund - 2017	078-6320-480-AMO	R7-768-642	3,890,100.00		1/1/2017	12/31/2017	3,890,100.00
Transportation Trust Fund - 2018	078-6320-480-AMO	R7-768-646	7,876,914.00		1/1/2018	12/31/2018	7,876,914.00
Transportation Trust Fund - 2019	078-6320-480-XXX	R8-768-646	7,876,914.00		1/1/2019	12/31/2019	
State Share - FHA, CR 555 & 610	078-6300-480-GM8	R4-768-432	1,950,000.00		1/1/2014	12/31/2014	294,750.65
State Share - FHA, CR630/CR655	078-6300-480-GTI	R5-768-433	2,200,000.00		1/1/2015	12/31/2015	734,900.79
State Share - FHA - 2017	078-6300-480-HIA	R8-768-431	2,000,000.00		1/1/2017	12/31/2017	
State Share - FHA - 2018	078-6300-480-XXX	R8-768-432	2,600,000.00		1/1/2018	12/31/2018	
Local Bridge 2013 CR 637 Fortesque Creek	078-6320-480-AK5	R3-768-644	1,000,000.00		1/1/2013	12/31/2013	
Local Bridge 2013 CR 697	078-6320-480-XXX	R7-768-644	1,000,000.00		1/1/2017	12/31/2017	1,000,000.00
Local Bridge 2014, Mauricetown	078-6320-480-ALN	R7-768-643	1,000,000.00		1/1/2017	12/31/2017	162,438.20
Local Bridge 2015, Countermeasures	078-6320-480-XXX	R7-768-647	300,000.00		1/1/2017	12/31/2017	300,000.00
Local Bridge 2015, Mauricetown Bi-Pass	078-6320-480-ALX	R7-768-650	505,848.72		1/1/2017	12/31/2017	
Local Bridge 2015, Menantico-Cedar	078-6320-480-ALX	R7-768-648	194,151.28		1/1/2017	12/31/2017	194,151.28
Local Bridge 2016, Menantico-Cedar	078-6320-480-AL7	R7-768-649	1,000,000.00		1/1/2017	12/31/2017	1,000,000.00
Local Bridge 2017, Buckhorn over Stow Creek	078-6320-480-AMK	R7-768-645	1,000,000.00		1/1/2017	12/31/2017	1,000,000.00
Local Bridge 2018, Fortescue	078-6320-480-AMV	R8-768-645	1,293,499.00		1/1/2018	12/31/2018	
Program Total / Total Department of Transportation							<u>17,902,997.74</u>
New Jersey Transit							
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A6-787-673	351,472.00		1/1/2016	12/31/2016	160,703.01
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A7-787-673	327,180.00		1/1/2017	12/31/2017	293,506.31
Senior Citizens and Disabled Residents Transportation	078-6050-001-491	A8-787-673	332,284.00		1/1/2018	12/31/2018	
Program Total							<u>454,209.32</u>
Job Access & Reverse Commute	Not Available	N/A	J7-798-424	310,000.00	7/1/2016	6/30/2017	131,623.17
Job Access & Reverse Commute	Not Available	N/A	J8-798-424	420,000.00	7/1/2017	6/30/2018	246,815.70
Job Access & Reverse Commute	Not Available	N/A	J9-798-424	433,060.00	7/1/2018	6/30/2019	
Program Total							<u>378,438.87</u>
Total New Jersey Transit							<u>832,648.19</u>
Department of Military and Veterans Affairs							
Veterans Transportation System	067-3610-100-058	A7-787-623	15,000.00		7/1/2017	6/30/2018	9,039.79
Veterans Transportation System	067-3610-100-058	A8-787-623	15,000.00		7/1/2018	6/30/2019	
Program Total / Total Department of Military and Veterans Affairs							<u>9,039.79</u>
Department of Community Affairs							
Low Income Home Energy Assistance Program	022-8050-100-182	G8-790-601	8,737.00		1/1/2018	12/31/2018	
Universal Service Fund - Administration Grant	022-8050-100-B13	G8-790-602	5,824.00		1/1/2018	12/31/2018	
Program Total / Total Department of Community Affairs							<u></u>
Department of Labor and Workforce Development							
Smart Steps	062-4545-780-005	J7-798-628	4,815.00		7/1/2017	6/30/2018	4,815.00
Smart Steps	062-4545-780-005	J8-798-628	2,408.00		7/1/2018	6/30/2019	
Program Total							<u>4,815.00</u>
Ticket to Work	Not Available	J3-798-629	7,477.00		1/1/2013	12/31/2013	395.37
Program Total							<u>395.37</u>
Work First NJ, General Assistance, SNAP	062-4545-100-XXX	J6-798-627	1,426,508.00		7/1/2016	6/30/2017	
Work First NJ, General Assistance, SNAP	062-4545-100-XXX	J7-798-627	1,329,232.00		7/1/2017	6/30/2018	723,904.42
Work First NJ, General Assistance, SNAP	062-4545-100-XXX	J8-798-627	1,298,110.00		7/1/2018	6/30/2019	
Program Total							<u>723,904.42</u>
Workforce Learning Link	062-4545-100-XXX	J6-798-626	132,000.00		7/1/2016	6/30/2017	6,817.00
Workforce Learning Link	062-4545-100-XXX	J7-798-626	193,000.00		7/1/2015	6/30/2016	124,636.08
Workforce Learning Link	062-4545-100-XXX	J8-798-626	150,000.00		7/1/2018	6/30/2019	
Program Total							<u>131,453.08</u>

Revenue Recognized				Paid or Charged					Memo Only		
Program or Award	Matching Contribution	Adjustments	2017 Encumbered	Cash Expenditures	2018 Encumbered	Canceled	Balance Dec. 31, 2018	2018 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures	
			\$ (51,247.71)	\$ 51,247.71				\$ 75,319.91		\$ 3,171,300.00	
			(715,701.17)	854,777.47				762,454.28		3,846,900.00	
			(1,176,419.80)	959,704.21	\$ 216,715.59					3,846,900.00	
			(358,101.29)	110,935.68		\$ 700,165.61		254,825.55		1,549,834.39	
			(1,246,973.02)	1,568,086.58	536,552.96			857,666.52		3,846,900.00	
				2,308,880.15	1,581,219.85			1,563,950.06		3,890,100.00	
					4,392,475.24		\$ 3,484,438.76	6,718,625.18		4,392,475.24	
\$ 7,876,914.00							7,876,914.00				
			(113,930.29)	109,430.29		299,250.65		140,256.67		1,650,749.35	
			(69,057.27)	69,057.27		734,900.79		108,412.81		1,465,099.21	
2,000,000.00				1,332,512.47	215,568.88		451,918.65	1,199,261.22		1,548,081.35	
2,600,000.00							2,600,000.00				
								71,376.10		1,000,000.00	
			(270,722.30)	433,160.50			1,000,000.00	379,740.25		1,000,000.00	
							300,000.00				
								505,848.72		505,848.72	
								194,151.28		194,151.28	
								1,000,000.00		1,000,000.00	
								167,797.26		167,797.26	
1,293,499.00					1,293,499.00		832,202.74	855,338.55		1,293,499.00	
13,770,413.00	\$ -	\$ -	(4,002,152.85)	8,700,598.07	8,695,174.32	1,734,317.05	16,545,474.15	14,855,024.36	\$ -	34,369,635.80	
		(160,703.01)								351,472.00	
332,284.00		160,703.01	(36,520.10)	79,665.32	933.89		250,361.09	137,126.14		76,818.91	
332,284.00	-	-	(36,520.10)	329,860.63	933.89	-	492,218.90	264,577.05	-	679,420.11	
							131,623.17	14,674.49		178,376.83	
							89,113.55	244,294.65		330,886.45	
433,060.00				157,702.15			243,750.85	94,654.48		189,309.15	
433,060.00	-	-	-	347,011.30		220,736.72	243,750.85	353,623.62	-	698,572.43	
765,344.00	-	-	(36,520.10)	676,871.93	933.89	220,736.72	735,969.75	618,200.67	-	1,377,992.54	
				9,039.79				8,750.00		15,000.00	
15,000.00				3,750.00			11,250.00	6,250.00		3,750.00	
15,000.00	-	-	-	12,789.79	-	-	11,250.00	15,000.00	-	18,750.00	
				8,845.00				8,845.00		8,737.00	
5,655.00				5,655.00				5,655.00		5,824.00	
14,500.00	-	-	-	14,500.00	-	-	-	14,500.00	-	14,561.00	
							4,815.00				
2,408.00							2,408.00				
2,408.00	-	-	-	-	-	4,815.00	2,408.00	-	-	-	
				395.37						7,477.00	
				395.37	-	-	-	-	-	7,477.00	
								3,749.00		1,426,508.00	
75,000.00				797,345.42			1,559.00	885,188.00		1,327,673.00	
1,298,110.00				581,975.44			716,134.56	482,818.00		581,975.44	
1,373,110.00	-	-	-	1,379,320.86	-	-	717,693.56	1,371,755.00	-	3,336,156.44	
							6,817.00	2,732.00		125,183.00	
150,000.00				124,636.08			78,929.28	138,728.00		193,000.00	
150,000.00	-	-	-	71,070.72	-	-	78,929.28	53,225.00	-	71,070.72	
150,000.00	-	-	-	195,706.80	-	6,817.00	78,929.28	194,685.00	-	389,253.72	

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For the Year Ended December 31, 2018

State Grantor / Pass-Through Grantor / Program	State GMIS Number	Local Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2017
					From	To	
Department of Labor and Workforce Development (Cont'd)							
Passed Through New Jersey Transit Local CMAQ Initiative	062-4545-100-XXX	J5-798-425	\$ 197,336.00		7/1/2015	6/30/2016	\$ 53,468.12
Program Total							53,468.12
Passed Through Local Foundation Gateway Community Action Partnership	Not Available	J7-798-525	90,625.20		7/1/2017	6/30/2018	43,621.86
Gateway Community Action Partnership	Not Available	J8-798-525	90,625.20		7/1/2018	6/30/2019	
Program Total							43,621.86
Total Department of Labor and Workforce Development							957,657.85
Total State Financial Awards - Grant Fund							20,261,122.01
Department of Agriculture							
Farmland Preservation Trust Fund	010-3380-100-100	39-TT-717-000-005	169,744.60		1/1/2018	12/31/2018	
Farmland Preservation Trust Fund	010-3380-100-101	39-TT-717-000-005	262,308.97		1/1/2018	12/31/2018	
Farmland Preservation Trust Fund	010-3380-579-001	39-TT-717-000-005	110,734.68		1/1/2018	12/31/2018	
Farmland Preservation Trust Fund	010-3380-585-008	39-TT-717-000-005	149,149.98		1/1/2018	12/31/2018	
Farmland Preservation Trust Fund	042-4800-582-002	39-TT-717-000-005	87,327.35		1/1/2018	12/31/2018	
Farmland Preservation Trust Fund	042-4875-100-421	39-TT-717-000-005	600,000.00		1/1/2018	12/31/2018	
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	884,234.00		1/1/2018	12/31/2018	
WFNJ GA Administration Costs	100-054-7550-121	20-27-790	1,388,278.00		1/1/2018	12/31/2018	
Supplemental Security Income	100-054-7550-125	20-42-790	605,416.00		1/1/2018	12/31/2018	
Total State Financial Awards - Social Services Grant Fund							-
Total State Financial Awards - All Funds							\$ 20,261,122.01

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	Memo Only		
Program or Award	Matching Contribution	Adjustments	2017 Encumbered	Cash Expenditures	2018 Encumbered	Canceled	Dec. 31, 2018	2018 Cash Receipts	Passed Through to Subrecipients	Accumulated Expenditures	
				\$ 53,468.12				\$ 86,639.39		\$ 197,336.00	
\$ -	\$ -	\$ -	\$ -	53,468.12	\$ -	\$ -	\$ -	86,639.39	\$ -	197,336.00	
90,625.20				43,621.86				67,658.76		90,625.20	
				53,924.51			36,700.69	30,169.32		53,924.51	
90,625.20	-	-	-	97,546.37	-	-	36,700.69	97,828.08	-	144,549.71	
1,616,143.20	-	-	-	1,726,437.52	-	11,632.00	835,731.53	1,750,907.47	-	4,074,772.87	
20,535,487.65	210,862.00	59,743.03	(4,869,322.75)	15,593,346.81	9,425,535.41	2,169,907.21	18,747,748.01	21,415,212.93	173,950.50	48,626,588.54	
169,744.60				169,744.60				169,744.60		169,744.60	
262,308.97				262,308.97				262,308.97		262,308.97	
110,734.68				110,734.68				110,734.68		110,734.68	
149,149.98				149,149.98				149,149.98		149,149.98	
387,327.00				387,327.00				87,327.35		87,327.35	
								600,000.00		600,000.00	
1,079,265.23	-	-	-	1,079,265.23	-	-	-	1,379,265.58	-	1,379,265.58	
884,234.00				884,234.00				884,234.00		884,234.00	
1,388,278.00				1,388,278.00				1,388,278.00		1,388,278.00	
605,416.00				605,416.00				605,416.00		605,416.00	
2,877,928.00	-	-	-	2,877,928.00	-	-	-	2,877,928.00	-	2,877,928.00	
\$ 24,492,680.88	\$ 210,862.00	\$ 59,743.03	\$ (4,869,322.75)	\$ 19,550,540.04	\$ 9,425,535.41	\$ 2,169,907.21	\$ 18,747,748.01	\$ 25,672,406.51	\$ 173,950.50	\$ 52,883,782.12	

COUNTY OF CUMBERLAND

Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2018

Note 1: BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance (the "schedules") include federal and state award activity of the County of Cumberland (hereafter referred to as the "County") under programs of the federal government and state government for the year ended December 31, 2018. The County is defined in note 1 to the financial statements. The information in these schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. All federal and state awards received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules. Because these schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position and changes in operations of the County.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Note 3: INDIRECT COST RATE

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

Note 4: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

Note 5: ADJUSTMENTS

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

	Federal	State
	_____	_____
Transfers Between Federal and State Grants	\$ (59,743.00)	\$ 59,743.03
To Bring in Beginning Balance of Certain Trust Reserve	102,986.62	
	_____	_____
	\$ 43,243.62	\$ 59,743.03
	=====	=====

Note 6: MAJOR PROGRAMS

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

PART III
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED
DECEMBER 31, 2018

COUNTY OF CUMBERLAND
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2018

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

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

93.558

17.258, 17.259, 17.278

20.507

97.036

93.778

96.006

Temporary Assistance to Needy Families (TANF) Cluster

Workforce Innovation and Opportunity Act (WIOA) Cluster

Federal Transit Cluster

Disaster Grant - Public Assistance
(Presidentially Declared Disasters)

Title XIX, Medical Assistance Program - Medicaid Cluster

Disability Insurance / SSI Cluster

Dollar threshold used to determine Type A programs	\$ 932,907.82
Auditee qualified as low-risk auditee?	<u> x </u> yes _____ no

COUNTY OF CUMBERLAND
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2018

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

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified? _____ yes x no

Significant deficiency(ies) identified? _____ yes x none reported

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

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

Identification of major programs:

GMIS Number(s)

Name of State Program

078-6050-001-491

Senior Citizen and Disabled Resident Transportation

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

Work First New Jersey/Workforce Development
Partnership/Workforce Learning Link

100-054-7550-121

Work First New Jersey General Assistance

100-054-7550-125

Supplemental Security Income

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, 2018

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. 2018-001

Criteria or Specific Requirement

NJAC 5:30-5.6(a)3 states that all local units shall have and maintain a fixed assets accounting and reporting system that has a subsidiary ledger, consisting of detailed property records for controlling additions, retirements and transfers of fixed assets. Such ledger shall be maintained and reconciled periodically and at the end of every fiscal year with the general ledger control accounts for fixed assets.

Condition

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

Context

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

- Two assets had an asset tag that did not agree to the fixed asset listing and one asset was listed twice in the fixed asset listing.
- One asset was not able to be traced to the fixed asset listing.
- Six assets did not have asset tags physically attached to the asset.
- Four vehicles were sold at auctions during the year and one asset was identified as sold in a prior year; however, these assets were still listed on the fixed asset listing.

Effect

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

Cause

Unknown.

Recommendation

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

View of Responsible Officials and Planned Corrective Action

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

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

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. 2018-002

Information on the Federal Program

Program Title, CFDA Number and Agency: Medicaid Cluster, 93.778, US Department of Health and Human Services Passed through NJ Department of Human Services, Division of Family Development (DFD) and Division of Medical Assistance & Health Services (DMAHS)

Federal Award Identification Number and Year: unknown, 2018

Criteria or Specific Requirement

New Jersey Administrative Code Title 10 Human Services Chapters 71 Medicaid Only and 78 FamilyCare set forth eligibility criteria for Medicaid Only program (Aged, Disabled or Blind) and the NJ FamilyCare program; and also establish responsibilities of agencies making eligibility determinations. N.J.A.C. 10:71-8.1 (a), N.J.A.C. 10:78-2.6 (a), and N.J.A.C. 10:78-4.5 (c) indicate the eligibility of each case shall be redetermined no later than 12 months following the month of initial eligibility or the last redetermination. This redetermination provides an opportunity to evaluate the total situation and enables the eligibility worker to ascertain whether the case's eligibility has changed.

Condition

During the test of eligibility, it was noted out of the 25 redeterminations tested, 14 were not completed within 12 months from the previous redetermination.

Questioned Costs

None.

Context

Over 6,000 Medicaid cases, including open and closed cases, were in the County's Medicaid Database. Sample of 25 redeterminations were selected from the open cases. The total number of open cases could not be determined as the agency is not up to date with inputting close date in all terminated cases.

Effect

Although the redeterminations not performed on a timely basis, the testing concluded that each case was still eligible to receive Medicaid benefits in accordance with program requirements.

Cause

Overwhelming caseload since 2014 due to regulation changes from the Affordable Care Act. The agency has an average of 1,000 cases up for redetermination every month.

Recommendation

Procedures should be in place to ensure all redeterminations are completed within the required timeframe.

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, 2018

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.

None.

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, 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. 2017-001

Condition

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

Current Status

This finding has been resolved.

Finding No. 2017-002

Condition

The County did not adhere to New Jersey Local Bond Law N.J.S.A. 40A:2-3 when a bridge loan agreement was entered into during 2017.

Current Status

This finding has been resolved.

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

FEDERAL AWARDS

Finding No. 2017-003

Program

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

Condition

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

Current Status

This finding has been resolved.

STATE FINANCIAL ASSISTANCE PROGRAMS

Finding No. 2017-003

Program

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

Condition

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

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
George Castellini	Member of the Board	C
Carol Musso	Member of the Board	C
James F. Quinn	Member of the Board	C
Joseph V. Sparacio	Member of the Board	C
Jack Surrency	Member of the Board	C
Kenneth Mecouch	Administrator /Clerk of the Board of Chosen Freeholders	
Kimberly E. Wood	Deputy Administrator	
Gerald C. Seneski	Treasurer / Chief Financial Officer	\$1,200,000 A
David DeWoody	Qualified Purchasing Agent	
Theodore E. Baker, Esq.	Counsel	
Celeste M. Riley	County Clerk / Adjuster	50,000 A
Robert A. Austino	Sheriff	35,000 A
Douglas M. Rainear	Surrogate	25,000 A
Richard Smith	Warden	50,000 B
Jennifer Webb-McRae	Prosecutor	
John Knoop III	Engineer / Director of Public Works	
Craig Atkinson	Director of Personnel	
Edward Conrow	Public Safety Director	
Patricia Belmont	Tax Administrator	
Peggy Nicolosi	Superintendent of Schools	

A = Western Surety in the amount designated

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

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

11400

APPRECIATION

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

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Carol A. McAllister

Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

