

COUNTY OF CUMBERLAND

STATE OF NEW JERSEY

REPORT OF AUDIT

FOR THE YEAR ENDED

DECEMBER 31, 2014



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COUNTY OF CUMBERLAND

PART 1

REPORT OF AUDIT OF FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
DECEMBER 31, 2014**

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying statements of assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the County of Cumberland, State of New Jersey, as of December 31, 2014 and 2013, and the related statements of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis, statement of expenditures - regulatory basis, and statement of general fixed assets group of accounts for the year ended December 31, 2014 and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County of Cumberland, State of New Jersey, as of December 31, 2014 and 2013, or the results of its operations and changes in fund balance for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to previously present fairly, in all material respects, the assets, liabilities, reserves and fund balance - regulatory basis of the various funds of the County of Cumberland, State of New Jersey, as of December 31, 2014 and 2013, and the results of its operations and changes in fund balance - regulatory basis of such funds for the years then ended, and the revenues - regulatory basis, expenditures - regulatory basis of the various funds, and general fixed assets, for the year ended December 31, 2014 in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in Note 1.

Other Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The supplemental financial statements presented for the various funds are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance programs are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and State of New Jersey Circular 15-08-OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, and are also not a required part of the financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 14, 2015 on our consideration of the County of Cumberland's, State of New Jersey, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County of Cumberland's internal control over financial reporting.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
September 14, 2015

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the financial statements prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey of the County of Cumberland, State of New Jersey, as of and for the year ended December 31, 2014, 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 14, 2015. That report indicated that the County of Cumberland's financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America, but were prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
September 14, 2015

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Assets, Liabilities, Reserves and
 Fund Balance -- Regulatory Basis
 As of December 31, 2014 and 2013

<u>ASSETS</u>	<u>Ref.</u>	<u>2014</u>	<u>2013</u>
Regular Fund:			
Cash--General	SA-1	\$ 28,700,469.29	\$ 27,641,094.65
Cash--Change Funds	SA-2	240.00	240.00
		<hr/>	<hr/>
		28,700,709.29	27,641,334.65
Receivables with Full Reserves:			
Added and Omitted Taxes	SA-5	367,191.77	306,611.68
Due General Capital Fund	A	28,359.06	
Due Federal and State Grant Fund	SD-5	1,780,879.77	859,484.83
Revenue Accounts Receivable	SA-6	117,292.46	134,504.99
		<hr/>	<hr/>
		2,293,723.06	1,300,601.50
		<hr/>	<hr/>
		\$ 30,994,432.35	\$ 28,941,936.15
		<hr/>	<hr/>
<u>LIABILITIES, RESERVES</u>			
<u>AND FUND BALANCE</u>			
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3 & SA-7	\$ 7,380,462.41	\$ 6,270,203.10
Reserve for Encumbrances	SA-8	2,427,059.55	2,142,537.40
Accounts Payable	SA-9	229,241.57	260,834.85
Due to Payroll Trust Fund	A-1		118,838.21
Reserve for Capital Transportation Program Expenditures	SA-10		1,083.32
Reserve for Payment of Bonds - Manor	SA-13	1,017,305.00	1,257,885.00
Reserve for Special Emergency	SA-14	1,218,101.60	
Cash Held by the County Treasurer:			
Board of Health	SA-11	2,416,217.21	2,448,331.25
County Library	SA-12	153,141.90	134,057.91
		<hr/>	<hr/>
		14,841,529.24	12,633,771.04
Reserve for Receivables	A	2,293,723.06	1,300,601.50
Fund Balance	A-1	13,859,180.05	15,007,563.61
		<hr/>	<hr/>
		\$ 30,994,432.35	\$ 28,941,936.15
		<hr/>	<hr/>

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, 2014 and 2013

<u>Revenue and Other Income Realized</u>	<u>2014</u>	<u>2013</u>
Fund Balance Utilized	\$ 4,400,000.00	\$ 7,000,000.00
Miscellaneous Revenue Anticipated	54,801,084.32	44,065,998.85
Receipts from Current Taxes	86,997,488.00	85,426,646.00
Non-Budget Revenue	46,400.32	565,066.52
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	4,156,351.49	4,361,839.04
Cancellation of Grant Reserves	166,395.00	577,685.25
Interfund Liquidated		6,172,094.84
Prior Year Voided Check		4,667.96
Reserve for Prior Year Revenue	207,279.66	
	<hr/>	<hr/>
Total Income	150,774,998.79	148,173,998.46
	<hr/>	<hr/>
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	38,695,000.00	36,868,358.00
Other Expenses	89,648,643.29	80,441,180.44
Capital Improvements	260,000.00	330,000.00
Debt Service	8,792,954.00	8,852,323.15
Deferred Charges and Regulatory Expenditures	10,650,781.00	10,273,015.25
Cancellation of Grant Receivables		187,163.29
Interfund Created	949,754.06	
Reserve for Prior Year Revenue	26,250.00	48,404.06
Prior Year Payroll Adjustment:		
Pension on Retro Payments - Due from Trust Fund		118,838.21
	<hr/>	<hr/>
Total Expenditures	149,023,382.35	137,119,282.40
	<hr/>	<hr/>
Excess in Revenues	1,751,616.44	11,054,716.06
Adjustments to Income before Fund Balance:		
Expenditures Included Above which are by Statute Deferred		
Charges to Budget of Succeeding Year:		
Special Emergency Appropriation	1,500,000.00	
	<hr/>	<hr/>
Regulatory Excess to Fund Balance	3,251,616.44	11,054,716.06
	<hr/>	<hr/>
<u>Fund Balance</u>		
Balance Jan. 1	15,007,563.61	10,952,847.55
	<hr/>	<hr/>
	18,259,180.05	22,007,563.61
Decreased by:		
Utilized as Revenue	4,400,000.00	7,000,000.00
	<hr/>	<hr/>
Balance Dec. 31	\$ 13,859,180.05	\$ 15,007,563.61
	<hr/> <hr/>	<hr/> <hr/>

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

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenues -- Regulatory Basis
 For the Year Ended December 31, 2014

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
Surplus Anticipated	\$ 4,400,000.00		\$ 4,400,000.00	
Miscellaneous Revenues:				
Local Revenues:				
County Clerk	560,000.00		563,698.30	\$ 3,698.30
Surrogate	83,000.00		86,572.66	3,572.66
Sheriff	98,000.00		90,545.15	(7,454.85)
Interest on Investments and Deposits	124,990.00		162,976.05	37,986.05
County Adjuster	32,000.00		33,878.38	1,878.38
Administration Fee from Board of Health	330,000.00		330,000.00	
Indirect Cost Allocation - Federal Grants	50,000.00		59,698.34	9,698.34
Reimbursement of Election Expenses - School Board Election	14,000.00		18,813.59	4,813.59
Reimbursement of Election Expenses - Primary / General Election	182,000.00		178,091.24	(3,908.76)
Motor Vehicle Fine Fund	350,000.00		350,000.00	
Fringe Benefit Reimbursements	4,280,000.00		4,404,986.00	124,986.00
State Aid:				
County College Bonds (NJSA 54:18A)	1,763,809.00		1,763,808.75	(0.25)
Housing of State Prisoners in County Jails	40,000.00		41,912.00	1,912.00
State Aid Salary Reimbursements:				
Mental Health Board	12,000.00		9,000.00	(3,000.00)
County Prosecutor/Constitutional Officers	96,200.00		96,200.00	
Emergency Management	7,000.00		4,170.00	(2,830.00)
Office on Aging - State Subsidy	58,000.00		58,000.00	
Juvenile Detention Center - Meal Subsidy (School Lunch Program)	30,000.00		22,129.91	(7,870.09)
<u>State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:</u>				
Social and Welfare Services (ch 66 PL 1990):				
Division of Youth and Family Services	1,988,467.00		1,988,467.00	
Supplemental Social Security Income	501,574.00		530,793.00	29,219.00
Psychiatric Facilities (ch 73 PL 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	1,858,013.00		1,858,013.00	
Maintenance of Patients in State Institutions for Developmental Disabilities	7,121,097.00		7,121,097.00	
State and Federal Programs Off-Set with Appropriations:				
U.S. Department of Health and Human Services:				
Area Plan Grant	2,060,400.00	\$ 59,023.00	2,119,423.00	
Social Services Block Grant (Alcohol)	73,630.00		73,630.00	
Social Services Block Grant (State & Community Partnership Grant/Family Court)	431,439.00		431,439.00	
Social Services Block Grant (HSAC/CIACC - Human Services)	203,414.00		203,414.00	
Personal Assistance Service Program	35,501.24		35,501.24	
Medical Reserve Agreement	3,500.00		3,500.00	
Outreach and Education	300,000.00		300,000.00	
Retired Senior Volunteer Program	44,037.00	2,500.00	46,537.00	
Sandy Homeowner - Rental Assistance Program (SHRAP)				
Childhood Lead Poisoning Prevention				
U.S. Department of Housing and Urban Development (HUD):				
CDBG - Small Cities Block Grant - Irene Storm		350,000.00	350,000.00	
CDBG - Small Cities Block Grant - Housing Repairs	400,000.00		400,000.00	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenues -- Regulatory Basis
 For the Year Ended December 31, 2014

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
State and Federal Programs Off-Set with Appropriations (Cont'd):				
National Foundation for the Arts and Humanities:				
Promotion of the Arts	\$ 109,590.00		\$ 109,590.00	
Federal Emergency Management Agency (FEMA):				
Emergency Management Assistance Grant		\$ 80,000.00	80,000.00	
Emergency Food & Shelter Program				
U.S. Department of Justice:				
Edward Byrne Community Justice Grant - Narcotics	161,222.00		161,222.00	
Edward Byrne Community Justice Grant - JAG		6,658.00	6,658.00	
Body Armor Grant - Sheriff	6,893.25	5,392.38	12,285.63	
Body Armor Grant - Prosecutor	5,180.77	3,958.41	9,139.18	
Body Armor Grant - Corrections	21,620.54	16,105.00	37,725.54	
Recreational Opportunities	2,500.00		2,500.00	
Victim of Crime Act (SART/SANE)	61,927.00		61,927.00	
Victim of Crime Act (VOCA) - Victim Witness Program		178,104.00	178,104.00	
STOP Violence Against Women Act (VAWA)	21,459.00		21,459.00	
U.S. Department of Labor:				
Workforce Investment Act	6,420.00	6,448,764.22	6,455,184.22	
DHS Special Initiative & Transportation Grant		25,826.00	25,826.00	
U.S. Department of Transportation:				
Federal Highway Administration		4,598,810.00	4,598,810.00	
State Aid - Annual Transportation Program		3,171,300.00	3,171,300.00	
Capital Transportation Program		3,846,900.00	3,846,900.00	
U.S. Department of Homeland Security:				
Preparedness Grant	25,000.00		25,000.00	
State Homeland Security Grant		100,000.00	100,000.00	
Federal Transit Administration:				
Subregional Transportation Grant		72,400.00	72,400.00	
Section 5307 Capital & Operating Assistance Grant	1,005,000.00	63,000.00	1,068,000.00	
Section 5311 Capital & Operating Assistance Grant		455,087.00	455,087.00	
JARC - Job Access & Reverse Commute Program		310,000.00	310,000.00	
N.J. Department of Health and Senior Services:				
Special Child Health Case Management	72,936.00		72,936.00	
Commission for the Blind & Visually Impaired	22,035.00		22,035.00	
Social Services for the Homeless	192,073.00	474,216.00	666,289.00	
Comprehensive Alcoholism and Drug Abuse Program	678,517.00		678,517.00	
SHIP (State Health Insurance Program)	18,000.00	6,000.00	24,000.00	
Chronic Disease Self-Management Program				
N.J. Governor's Council on Alcoholism and Drug Abuse:				
Alliance to Prevent Alcoholism and Drug Abuse Program		247,619.00	247,619.00	
N.J. Department of Education:				
Comprehensive Education Improvement Act		103,500.00	103,500.00	
N.J. Department of Military and Veterans Affairs:				
Veterans Transportation System		15,000.00	15,000.00	
N.J. Department of Environmental Protection and Energy:				
Clean Communities		154,734.77	154,734.77	
N.J. Department of Law and Public Safety:				
Juvenile Detention Alternatives Initiative (JDAI)	60,000.00		60,000.00	
Drive Sober or Get Pulled Over		5,000.00	5,000.00	
N.J. Department of Children and Families:				
Differential Response Pilot Program		300,000.00	300,000.00	
Title XX DYFS - Enrichment Center 2014	79,245.00		79,245.00	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenues -- Regulatory Basis
 For the Year Ended December 31, 2014

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
State and Federal Programs Off-Set with Appropriations (Cont'd):				
N.J. Department of State:				
Historic Commission, Operating Support Grant	\$ 10,290.00		\$ 10,290.00	
Casino Fund:				
Senior Citizens and Disabled Resident Transportation Assist	380,000.00		380,000.00	
Gateway Community Action Partnership		\$ 106,276.71	106,276.71	
Youth Symposium Career Exploration		32,224.00	32,224.00	
Southern Shore Regional DMO		16,500.00	16,500.00	
Other Special Items:				
County Clerk	440,000.00		394,671.00	\$ (45,329.00)
County Clerk - Priority Funding	15,000.00		36,213.50	21,213.50
Surrogate	67,000.00		72,020.00	5,020.00
Sheriff	37,000.00		39,012.46	2,012.46
Prosecutor - Discovery	8,500.00		9,630.00	1,130.00
Cumberland County Improvement Authority - Reimbursement	384,834.00		384,834.00	
Cumberland County Improvement Authority - Shared Services	37,500.00		37,500.00	
Reserve for Capital Transportation Program Expenditures	1,083.00		1,083.32	0.32
Reserve to Pay Bonds - Nursing Home Sale	240,580.00		240,580.00	
Reserve to Pay Bonds and Notes	81,420.00		81,420.00	
General Capital Fund Balance	14,489.00		14,488.86	(0.14)
Title IV-Monetary Allowance in Lieu of Rent	1,073,600.00		975,902.96	(97,697.04)
Added & Omitted Taxes	297,552.00		297,552.65	0.65
Shared Service - College (Donors & Fees)	100,000.00		100,000.00	
Shared Service - Bridgeton (Sunset Lake Dam)	22,454.00		22,454.00	
Shared Service - Juvenile Detention (Salem)	870,000.00		581,200.00	(288,800.00)
Shared Service - Corrections (Gloucester)	3,650,000.00		3,586,454.69	(63,545.31)
Jail - Inmate Telephone	200,000.00		200,000.00	
Jail - Conditional Discharge & Bail	85,000.00		49,957.50	(35,042.50)
Jail - Social Security Reimbursement	23,000.00		28,000.00	5,000.00
Jail - Inmate Medical Copay	9,000.00		12,650.72	3,650.72
Jail - Inmate Electronic Monitoring	140,000.00		88,000.00	(52,000.00)
Veteran Cemetary Reimbursement	25,000.00		27,880.00	2,880.00
Total Miscellaneous Revenues	33,894,991.80	21,254,898.49	54,801,084.32	(348,805.97)
Amount to be Raised by Taxation	86,997,488.00		86,997,488.00	
Budget Totals	125,292,479.80	21,254,898.49	146,198,572.32	(348,805.97)
Non-Budget Revenue			46,400.32	46,400.32
	\$ 125,292,479.80	\$ 21,254,898.49	\$ 146,244,972.64	\$ (302,405.65)

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2014

Analysis of Realized Revenue

Interest on Investments and Deposits:

Treasurer	\$	160,613.25	
Clerk		1,233.75	
Surrogate		74.36	
Sheriff		<u>1,054.69</u>	
			<u>\$ 162,976.05</u>

Analysis of Non-Budget Revenue

Miscellaneous Revenue not Anticipated:

Treasurer:			
Rent--SJ Drug Treatment	\$	3,600.00	
Miscellaneous, Reimbursements, and Refunds		2,774.70	
Auction Proceeds		25,471.58	
Probation -- Fines & Restitution		6,077.01	
Election Board -- Voter Label Printing		87.20	
Construction -- Board of Appeals		200.00	
Jail -- Fees and Fines		36.36	
Jail -- Vending Machine Commissions		639.76	
Jail -- Copy and Notary Charges		1,468.71	
Jail -- Inmate Dep Transaction Fee		1,131.00	
Roads -- Road Opening Fees		9.00	
Aging - Link Access		2,250.00	
Manor -- Miscellaneous		<u>2,655.00</u>	
			<u>\$ 46,400.32</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, 2014

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
<u>Operations</u>					
<u>General Government</u>					
Board of Chosen Freeholders:					
Salaries and Wages - Freeholders	\$ 128,000.00	\$ 128,000.00	\$ 120,233.48		\$ 7,766.52
Other Expenses - Freeholders	84,200.00	84,200.00	62,348.43	\$ 3,711.97	18,139.60
County Clerk:					
Salaries and Wages	519,000.00	519,000.00	486,920.40		32,079.60
Other Expenses	157,700.00	157,700.00	107,006.20	6,483.54	44,210.26
Department of Finance:					
Salaries and Wages	1,355,000.00	1,355,000.00	1,268,692.37		86,307.63
Other Expenses	237,400.00	237,400.00	139,964.85	37,774.34	59,660.81
Auditor	115,000.00	115,000.00			115,000.00
Computerized Data Processing:					
Salaries and Wages	303,000.00	303,000.00	283,886.09		19,113.91
Other Expenses	149,725.00	149,725.00	38,982.13	106,182.53	4,560.34
Board of Taxation:					
Salaries and Wages	165,000.00	165,000.00	143,900.17		21,099.83
Other Expenses	13,000.00	13,000.00	10,281.37	323.85	2,394.78
Board of Elections:					
Salaries and Wages	258,000.00	258,000.00	242,909.02		15,090.98
Other Expenses	565,500.00	565,500.00	397,578.05	28,877.08	139,044.87
Legal Department - County Counsel:					
Salaries and Wages	185,000.00	185,000.00	157,089.13		27,910.87
Other Expenses	540,700.00	140,700.00	52,884.27	9,416.34	78,399.39
County Surrogate:					
Salaries and Wages	352,000.00	352,000.00	333,316.13		18,683.87
Other Expenses	25,200.00	25,200.00	13,179.52	5,733.57	6,286.91
County Adjuster's Office:					
Salaries and Wages	92,000.00	92,000.00	89,714.62		2,285.38
Other Expenses	423,250.00	423,250.00	97,467.72	100,370.75	225,411.53
Planning and Development:					
Salaries and Wages	573,000.00	574,000.00	543,994.11		30,005.89
Other Expenses	126,750.00	125,750.00	69,381.09	20,899.84	35,469.07
Buildings and Grounds:					
Salaries and Wages	1,635,000.00	1,635,000.00	1,428,475.31		206,524.69
Other Expenses	658,725.00	673,725.00	464,463.13	171,392.60	37,869.27
<u>Regulation / Code Enforcement</u>					
Contribution to Soil Conservation District (RS 4-22)	15,000.00	15,000.00			15,000.00
County Board of Construction Appeals	20,000.00	20,000.00	8,625.10	6,374.90	5,000.00
Agriculture Development Board	40,000.00	40,000.00	12,537.50	0.01	27,462.49
Consumer Affairs / Weights and Measures:					
Salaries and Wages	69,000.00	69,000.00	62,225.21		6,774.79
Other Expenses	3,475.00	3,475.00	2,401.04	679.10	394.86
<u>Insurance</u>					
Other Insurance Premiums	1,511,000.00	1,881,000.00	1,871,000.00		10,000.00
Workers' Compensation Insurance	1,174,000.00	1,174,000.00	1,174,000.00		
Group Insurance Plan - Employee	14,567,000.00	14,567,000.00	13,665,020.46	6,299.88	895,679.66
<u>State Assumption of Costs of County Social and Welfare</u>					
<u>Services and Psychiatric Facilities</u>					
County Social Service Board:					
Temporary Assistance to Needy Families (TANF)	260,500.00	260,500.00	260,500.00		
Supplemental Security Income	501,574.00	501,574.00	501,574.00		

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures -- Regulatory Basis
For the Year Ended December 31, 2014

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
<u>Operations (Cont'd)</u>					
<u>State Assumption of Costs of County Social and Welfare (Cont'd)</u>					
<u>Services and Psychiatric Facilities (Cont'd)</u>					
Division of Youth and Family Services	\$ 1,988,467.00	\$ 1,988,467.00	\$ 1,988,467.00		
Maintenance for Mental Diseases	7,121,097.00	7,121,097.00	7,121,097.00		
Developmental Disabilities	2,637,768.00	2,637,768.00	2,637,768.00		
<u>Public Safety</u>					
Emergency Medical Services Training & Dispatch Center:					
Salaries and Wages	1,609,000.00	1,609,000.00	1,282,048.79		\$ 326,951.21
Other Expenses	139,925.00	139,925.00	95,781.90	\$ 27,208.02	16,935.08
Emergency Management Services:					
Salaries and Wages	160,000.00	190,000.00	175,616.35		14,383.65
Other Expenses	17,225.00	17,225.00	13,524.81	3,126.26	573.93
Fire Department / Fire Training:					
Salaries and Wages	60,000.00	60,000.00	54,909.73		5,090.27
Other Expenses	27,700.00	27,700.00	19,151.48	4,962.64	3,585.88
Voluntary Fire Police Contract	11,000.00	11,000.00			11,000.00
Sheriffs' Office:					
Salaries and Wages	3,994,000.00	3,994,000.00	3,717,617.07		276,382.93
Other Expenses	430,750.00	430,750.00	334,813.40	58,383.79	37,552.81
County Medical Examiner - Other Expenses	875,000.00	875,000.00	457,637.07	401,101.00	16,261.93
Prosecutors Office:					
Salaries and Wages	7,873,000.00	7,873,000.00	7,325,144.83		547,855.17
Other Expenses	569,600.00	569,600.00	393,289.46	139,759.44	36,551.10
Jail:					
Salaries and Wages	13,409,000.00	13,409,000.00	12,393,413.49		1,015,586.51
Other Expenses	4,318,128.00	4,318,128.00	3,157,592.91	565,209.82	595,325.27
Juvenile Detention:					
Salaries and Wages	2,102,000.00	2,102,000.00	1,632,425.13		469,574.87
Other Expenses	203,794.00	203,794.00	98,937.12	78,347.30	26,509.58
<u>Roads and Bridges</u>					
Roads and Bridges:					
Salaries and Wages	1,733,500.00	1,733,500.00	1,510,042.04		223,457.96
Other Expenses	450,825.00	450,825.00	376,314.04	46,122.38	28,388.58
Traffic Engineer:					
Salaries and Wages	128,000.00	128,000.00	115,156.04		12,843.96
Other Expenses	100,250.00	100,250.00	80,619.04	10,877.77	8,753.19
Engineering Department:					
Salaries and Wages	452,500.00	452,500.00	440,142.11		12,357.89
Other Expenses	53,900.00	53,900.00	12,006.83	41,265.77	627.40
Mosquito Control N.J.S.A. (26:9-27et al):					
Salaries and Wages	429,000.00	429,000.00	375,161.31		53,838.69
Other Expenses	70,000.00	70,000.00	39,301.39	25,041.33	5,657.28
<u>Health and Welfare</u>					
Burial of Indigent					
	12,000.00	12,000.00	10,200.00	1,500.00	300.00
Office on Aging and Disabled:					
Salaries and Wages	213,000.00	213,000.00	136,837.02		76,162.98
Other Expenses	68,400.00	68,400.00	39,477.22	922.46	28,000.32
Alcoholic & Drug Abuse Treatment Clinic:					
Salaries and Wages	90,000.00	90,000.00	33,732.22		56,267.78
Other Expenses	24,355.00	24,355.00	15,044.80	2,747.86	6,562.34

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2014

	Appropriations		Expended		
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved
<u>Operations (Cont'd)</u>					
<u>Health and Welfare (Cont'd)</u>					
County Social Service Board - Administration	\$ 6,868,893.00	\$ 6,868,893.00	\$ 6,868,893.00		
Human Services:					
Salaries and Wages	58,000.00	58,000.00	10,740.08		\$ 47,259.92
Other Expenses	107,400.00	107,400.00	95,012.17	\$ 11,471.14	916.69
Contributions to Social Service Agencies	118,214.00	118,214.00	118,214.00		
<u>Parks, Recreation, Public Celebrations and Public Ceremonies</u>					
Recreation Commission (RS 40:12-1 et. seq.):					
Salaries and Wages	40,000.00	40,000.00	36,283.29		3,716.71
Other Expenses	44,500.00	44,500.00	32,816.95	4,090.84	7,592.21
War Veterans Burial & Grave Decorations:					
Salaries and Wages	91,000.00	91,000.00	81,612.91		9,387.09
Other Expenses	28,800.00	28,800.00	17,769.70	7,974.52	3,055.78
<u>Education</u>					
Library	700,000.00	700,000.00	700,000.00		
County College	6,167,900.00	6,167,900.00	6,167,871.00	29.00	
Reimbursement for Residents Attending Out of County Two Year Colleges (N.J.S. 18A 64A:23)	40,000.00	40,000.00	25,901.85	7,628.66	6,469.49
County Extension Service Farm and Home Demonstrations:					
Salaries and Wages	347,000.00	347,000.00	318,791.75		28,208.25
Other Expenses	51,750.00	51,750.00	42,724.65	2,251.69	6,773.66
Vocational School	2,000,000.00	2,000,000.00	2,000,000.00		
Special Service School District	200,000.00	200,000.00		200,000.00	
Office of the County Superintendent of Schools:					
Salaries and Wages	155,000.00	155,000.00	141,959.72		13,040.28
Other Expenses	15,225.00	15,225.00	8,855.26	1,077.23	5,292.51
<u>Unclassified</u>					
Accumulated Leave Accrual	1,000.00	1,000.00			1,000.00
Salary Adjustments	22,000.00	22,000.00			22,000.00
Educational Fund	50,000.00	50,000.00	35,939.43	11,315.00	2,745.57
<u>Utilities</u>					
Central Switchboard:					
Salaries and Wages	64,000.00	64,000.00	36,143.39		27,856.61
Other Expenses	545,000.00	545,000.00	373,377.76	65,773.81	105,848.43
Lighting on Highways and Bridges	60,000.00	60,000.00	47,320.74	4,719.02	7,960.24
Postage	128,000.00	128,000.00	107,672.88	332.36	19,994.76
Facilities Costs	2,458,850.00	2,358,850.00	1,424,022.44	167,550.14	767,277.42
Gasoline	640,000.00	640,000.00	517,785.96	1,000.00	121,214.04
Sub-Total Operations	99,199,415.00	99,114,415.00	89,403,529.43	2,396,309.55	7,314,576.02

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures -- Regulatory Basis
For the Year Ended December 31, 2014

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
<u>State and Federal Programs Off-Set by Revenues</u>					
U.S. Department of Health and Human Services:					
Area Plan Grant (40A:4-87 \$65,023.00+)	\$ 2,457,511.00	\$ 2,522,534.00	\$ 2,522,534.00		
Social Services Block Grant (Alcohol)	88,555.00	88,555.00	88,555.00		
Social Services Block Grant (State & Community Partnership Grant/Family Court)	432,210.00	432,210.00	432,210.00		
Social Services Block Grant (HSAC/CIACC - Human Services)	203,414.00	203,414.00	203,414.00		
Special Child Health Case Management	72,936.00	72,936.00	72,936.00		
Personal Assistance Service Program	35,501.24	35,501.24	35,501.24		
Medical Reserve Agreement	3,500.00	3,500.00	3,500.00		
Outreach and Education	300,000.00	300,000.00	300,000.00		
National Foundation for the Arts and Humanities:					
Promotion of the Arts	109,590.00	109,590.00	109,590.00		
Federal Emergency Management Agency (FEMA):					
Emergency Management Assistance Grant (40A:4-87 \$80,000.00+)		80,000.00	80,000.00		
U.S. Department of Homeland Security:					
Preparedness Grant	25,000.00	25,000.00	25,000.00		
State Homeland Security Grant (40A:4-87 \$100,000.00+)		100,000.00	100,000.00		
U.S. Department of Justice:					
Edward Byrne Community Justice Grant - Narcotics	161,222.00	161,222.00	161,222.00		
Edward Byrne Community Justice Grant - JAG (40A:4-87 \$6,658.00+)		6,658.00	6,658.00		
Body Armor Grant - Sheriff (40A:4-87 \$5,392.38+)	6,893.25	12,285.63	12,285.63		
Body Armor Grant - Prosecutor (40A:4-87 \$3,958.41+)	5,180.77	9,139.18	9,139.18		
Body Armor Grant - Corrections (40A:4-87 \$16,105.00+)	21,620.54	37,725.54	37,725.54		
Victim of Crime Act (VOCA) - Victim Witness Program (40A:4-87 \$178,104.00+)		178,104.00	178,104.00		
Victim of Crime Act (VOCA) - Victim Witness Program - Match (40A:4-85 \$44,526.00+)		44,526.00	44,526.00		
Victim of Crime Act (SART/SANE)	77,409.00	77,409.00	77,409.00		
STOP Violence Against Women Act (VAWA)	28,612.00	28,612.00	28,612.00		
U.S. Department of Labor:					
Workforce Investment Act (40A:4-87 \$6,335,139.00+, \$113,625.22)	6,420.00	6,455,184.22	6,455,184.22		
DHS Special Initiative & Transportation Grant (40A:4-87 \$25,826.00+)		25,826.00	25,826.00		
U.S. Department of Transportation:					
Federal Highway Administration - (40A:4-87 \$2,947,550.00+)		2,947,550.00	2,947,550.00		
Federal Highway Administration - (40A:4-87 \$1,651,260.00+)		1,651,260.00	1,651,260.00		
State Aid - Annual Transportation Program (40A:4-87 \$3,171,300.00+)		3,171,300.00	3,171,300.00		
Capital Transportation Program (40A:4-87 \$3,846,900.00+)		3,846,900.00	3,846,900.00		
Federal Transit Administration:					
Subregional Transportation Grant (40A:4-87 \$90,500.00+)		90,500.00	90,500.00		
Section 5307 Capital & Operating Assistance Grant (40A:4-87 \$63,000.00+)	1,388,249.00	1,451,249.00	1,451,249.00		
Section 5311 Capital & Operating Assistance Grant (40A:4-87 \$455,087.00+)		455,087.00	455,087.00		
Job Access Reverse Commute (40A:4-87 \$310,000.00+)		310,000.00	310,000.00		

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2014

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
<u>State and Federal Programs Off-Set by Revenues (Cont'd):</u>					
US Corporation for National & Community Service					
Retired Senior Volunteer Program - RSVP (40A:4-87 \$2,500.00+)	\$ 78,644.00	\$ 81,144.00	\$ 81,144.00		
N.J. Department of Health and Senior Services:					
Commission for the Blind & Visually Impaired	22,035.00	22,035.00	22,035.00		
Social Services for the Homeless (40A:4-87 \$474,216.00+)	192,073.00	666,289.00	666,289.00		
Comprehensive Alcoholism and Drug Abuse Program	725,589.00	725,589.00	725,589.00		
SHIP (State Health Insurance Program)	18,000.00	18,000.00	18,000.00		
N.J. Governor's Council on Alcoholism and Drug Abuse:					
Alliance to Prevent Alcoholism and Drug Abuse Program (40A:4-87 \$247,619.00+)		247,619.00	247,619.00		
N.J. Department of Education:					
Comprehensive Education Improvement Act (40A:4-87 \$103,500.00+)		103,500.00	103,500.00		
Comprehensive Education Improvement Act - Match (40A:4-85 \$341,500.00+)		341,500.00	341,500.00		
N.J. Department of Environmental Protection and Energy:					
Clean Communities (40A:4-87 \$154,734.77+)		154,734.77	154,734.77		
N.J. Department of Law and Public Safety:					
Drive Sober or Get Pulled Over (40A:4-87 \$5,000.00+)		5,000.00	5,000.00		
Juvenile Detention Alternatives Initiative (JDAl)	60,000.00	60,000.00	60,000.00		
N.J. Department of Military and Veterans Affairs:					
Veterans Transportation System (40A:4-87 \$15,000.00+)		15,000.00	15,000.00		
N.J. Department of State:					
Historic Commission, Operating Support Grant	10,290.00	10,290.00	10,290.00		
Casino Fund:					
Senior Citizens and Disabled Resident Transportation Assist	380,000.00	380,000.00	380,000.00		
N.J. Department of Community Affairs:					
CDBG Small Cities - Irene Storm (40A:4-87 \$350,000.00+)		350,000.00	350,000.00		
CDBG Small Cities - Emergency Housing Repairs	440,000.00	440,000.00	440,000.00		
N.J. Department of Children and Families					
Differential Response Pilot Program (40A:4-87 \$300,000.00+)		300,000.00	300,000.00		
Title XX DYFS - Enrichment Center 2014	81,491.00	81,491.00	81,491.00		
Recreational Opportunities	3,000.00	3,000.00	3,000.00		
Gateway Community Action Partnership (40A:4-87 \$106,276.71+)		106,276.71	106,276.71		
Youth Symposium Career Exploration (40A:4-87 \$32,224.00+)		32,224.00	32,224.00		
Southern Shore Regional DMO (40A:4-87 \$16,500.00+)		16,500.00	16,500.00		
Matching Funds for Grants	406,884.00	2,758.00			\$ 2,758.00
Total State and Federal Programs	7,841,829.80	29,096,728.29	29,093,970.29	-	2,758.00
Total Operations	107,041,244.80	128,211,143.29	118,497,499.72	\$ 2,396,309.55	7,317,334.02
Contingent	132,500.00	132,500.00	79,807.38	30,750.00	21,942.62
Total Operations including Contingent	107,173,744.80	128,343,643.29	118,577,307.10	2,427,059.55	7,339,276.64
Detail:					
Salaries and Wages	38,664,000.00	38,695,000.00	34,979,133.31	-	3,715,866.69
Other Expenses (Including Contingent)	68,509,744.80	89,648,643.29	83,598,173.79	2,427,059.55	3,623,409.95

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2014

	<u>Appropriations</u>		<u>Expended</u>		
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>
<u>Capital Improvement Fund</u>					
Capital Improvement Fund	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00		
<u>County Debt Service</u>					
Payment on Bond Principal:					
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	1,328,000.00	1,328,000.00	1,328,000.00		
Other Bonds	4,797,000.00	4,797,000.00	4,797,000.00		
Interest on Bonds:					
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	474,371.00	474,371.00	474,371.00		
Other Bonds	2,024,416.00	2,024,416.00	2,024,416.00		
Payment on Bond Anticipation Notes					
Interest	67,668.00	67,668.00	67,668.00		
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	101,499.00	101,499.00	101,499.00		
Total County Debt Service	<u>8,792,954.00</u>	<u>8,792,954.00</u>	<u>8,792,954.00</u>	-	-
<u>Deferred Charges and Regulatory Expenditures--County:</u>					
Deferred Charges					
Contribution to					
Police and Fire Pension	2,549,617.00	2,549,617.00	2,549,617.00		
Public Employees Retirement System	2,871,164.00	2,871,164.00	2,871,164.00		
County Pension and Retirement Fund - DCRP	30,000.00	30,000.00	16,633.05		\$ 13,366.95
Social Security System (OASI)	3,250,000.00	3,335,000.00	3,322,502.34		12,497.66
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)	365,000.00	365,000.00	349,678.84		15,321.16
Special Emergency Authorizations -					
5 Years (N.J.S.A. 40A:4-55) Storm Damage		1,500,000.00	1,500,000.00		
Total Deferred Charges and Regulatory Expenditures	<u>9,065,781.00</u>	<u>10,650,781.00</u>	<u>10,609,595.23</u>	-	41,185.77
Grand Total	<u>\$ 125,292,479.80</u>	<u>\$ 148,047,378.29</u>	<u>\$ 138,239,856.33</u>	<u>\$ 2,427,059.55</u>	<u>\$ 7,380,462.41</u>
Appropriation by 40A:4-87		\$ 21,254,898.49			
Appropriation by 40A:4-55		1,500,000.00			
Budget		<u>125,292,479.80</u>			
		<u>\$ 148,047,378.29</u>			
Reserve for Federal and State Grants - Appropriated			\$ 27,746,728.29		
Deferred Charges - Special Emergency Authorization			1,500,000.00		
Matching Grants			1,347,242.00		
Disbursed			<u>107,645,886.04</u>		
			<u>\$ 138,239,856.33</u>		

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

COUNTY OF CUMBERLAND
TRUST FUNDS
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2014 and 2013

<u>ASSETS</u>	<u>Ref.</u>	<u>2014</u>	<u>2013</u>
Trust Fund:			
Cash	SB-1	\$ 5,875,221.98	\$ 7,590,195.24
Accounts Receivable--Gasoline	SB-2	72,177.31	38,219.66
Due from Current Fund	B		118,838.21
		5,947,399.29	7,747,253.11
County Open Space Fund:			
Cash	SB-1	823,965.71	647,493.37
Audio-Visual Aid Fund:			
Cash	SB-1	90,533.18	81,780.50
		\$ 6,861,898.18	\$ 8,476,526.98
 <u>LIABILITIES AND RESERVES</u> 			
Trust Fund:			
Reserve for Payroll Payables	SB-3	\$ 493,253.02	\$ 482,116.04
Reserve for Performance Guarantee Deposits	SB-4	30,256.02	17,956.02
Reserve for Accumulated Sick Leave	SB-5	1,429,962.11	1,531,701.13
Reserve for Unclaimed Money	SB-5		69.46
Reserve for Modernization of County Clerk's Office	SB-5	720,744.94	724,601.36
Reserve for Modernization of County Surrogate's Office	SB-5	53,293.68	44,134.63
Reserve for Automotive and Contractors' Equipment Physical Damage Insurance Fund	SB-5	247,027.06	248,538.56
Reserve for County Insurance	SB-5	110,390.22	833,552.39
Reserve for Workers' Compensation Insurance Fund	SB-5	342,987.60	110,136.23
Reserve for Weights and Measures	SB-5	100,816.55	105,342.04
Reserve for Tax Appeals	SB-5	105,851.81	100,725.97
Reserve for Subdivision/Site Plan Fees	SB-5	5,648.49	12,804.49
Reserve for Farmland Preservation - Escrow	SB-5	4,100.00	
Reserve for Inmate Telephone Communications	SB-5	325,846.64	394,090.14
Reserve for Last Chance Program	SB-5	4,175.50	4,175.50
Reserve for Motor Vehicle Fines Pledged to Road Maintenance and Construction	SB-5	525,831.93	995,778.29
Reserve for Welfare Trust--Hospital Manor	SB-5		8,940.94
Reserve for Estate Proceeds	SB-5	13,738.33	4,614.82
Reserve for Senior Citizen Bus	SB-5	237,311.71	252,311.71
Reserve for Meals on Wheels Grant	SB-5	26,954.40	78,300.00
Reserve for Donations for Meals on Wheels	SB-5	71,531.61	161,515.72
Reserve for Case Management	SB-5	117,371.02	667,371.02

(Continued)

COUNTY OF CUMBERLAND
TRUST FUNDS
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2014 and 2013

<u>LIABILITIES AND RESERVES</u>	<u>Ref.</u>	<u>2014</u>	<u>2013</u>
Trust Fund (Cont'd):			
Reserve for Donation for Nutrition Program	SB-5		\$ 43,925.41
Reserve for Donations for Outreach Program	SB-5		2,262.00
Reserve for Donations for Retired Senior Volunteer Program	SB-5	\$ 2,099.00	2,099.00
Reserve for Council on the Arts	SB-5	2,430.65	1,755.65
Reserve for First Step Alcohol Program	SB-5	156,799.05	164,517.18
Reserve for Modernization of County Sheriff's Office	SB-5	23,737.09	28,718.59
Reserve for Sheriff - Federally Forfeited Funds	SB-5	3,013.51	3,013.51
Reserve for Sheriff - K-9 Unit	SB-5	1,387.99	1,387.99
Reserve for Sheriff - Police Youth Week	SB-5	12,355.16	10,091.82
Reserve for Sheriff - Project Lifesaver	SB-5	1,980.38	7,260.88
Reserve for Sheriff - Car Seats And Special Services	SB-5	1,698.21	2,209.01
Reserve for Marketing Partnership Program	SB-5	2,196.87	2,325.87
Reserve for County Bird Festivals	SB-5	11,608.70	11,013.45
Reserve for Special Child Health Services	SB-5		2,070.00
Reserve for Library Book Donation	SB-5	3,688.94	3,608.94
Reserve for Motor Vehicle Theft	SB-5	1,382.16	1,380.25
Reserve for Attorney Identification Card Program	SB-5	1,178.00	1,183.00
Reserve for 911 - Bequests/Donations	SB-5	6,414.92	6,414.92
Reserve for Veterans Cemetery	SB-5	1,410.00	800.00
Reserve for Employment Training & Transportation	SB-5	71,288.06	4,626.21
Reserve for County Prosecutor's Law Enforcement Trust Account	SB-6	223,911.18	220,146.42
Reserve for County Prosecutor's Seized Asset Trust Account	SB-7	391,089.57	396,929.31
Reserve for County Prosecutor's Federal Justice Account	SB-8	35,963.88	24,637.23
Reserve for County Prosecutor's Asset Maintenance Account	SB-9	24,673.33	26,100.01
		5,947,399.29	7,747,253.11
County Open Space Fund:			
Reserve for Farmland Preservation	SB-10	823,965.71	647,493.37
Audio-Visual Aid Fund:			
Reserve for Audio-Visual Aid Commission Expenditures	SB-11	90,533.18	81,780.50
		\$ 6,861,898.18	\$ 8,476,526.98

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

COUNTY OF CUMBERLAND
 TRUST -- COUNTY OPEN SPACE FUND
 Statement of Revenues -- Regulatory Basis
 For the Year Ended December 31, 2014

	<u>Anticipated Budget</u>	<u>Budget After Modification</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Amount to be Raised by Taxation	\$ 897,624.00	\$ 897,624.00	\$ 893,566.73	\$ (4,057.27)
Interest on Investments and Deposits	1,000.00	1,000.00		(1,000.00)
Reserve Funds	647,493.37	647,493.37	647,493.37	
State of New Jersey		2,102,719.38	2,102,719.38	
New Jersey Conservation Foundation		55,221.91	55,221.91	
Acquisition of Development Easement		47,188.49	47,188.49	
Added & Omitted Taxes			3,975.95	3,975.95
	<u>\$ 1,546,117.37</u>	<u>\$ 3,751,247.15</u>	<u>\$ 3,750,165.83</u>	<u>\$ (1,081.32)</u>
Analysis of Realized Revenues				
Cash Received			\$ 3,102,672.46	
Reserve Funds			<u>647,493.37</u>	
			<u>\$ 3,750,165.83</u>	

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

COUNTY OF CUMBERLAND
 TRUST -- COUNTY OPEN SPACE FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2014

	<u>Appropriations</u>		<u>Paid or Charged</u>	<u>Unexpended Balance Canceled</u>
	<u>Original Budget</u>	<u>Budget After Modification</u>		
Acquisition of Lands for Recreation and Conservation	\$ 1,546,117.37	\$ 3,751,247.15	\$ 2,926,200.12	\$ 825,047.03
Disbursed			<u>\$ 2,926,200.12</u>	

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

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statements of Assets, Liabilities, Reserves, and Fund Balance -- Regulatory Basis
 As of December 31, 2014 and 2013

<u>ASSETS</u>	<u>Ref.</u>	<u>2014</u>	<u>2013</u>
Cash	SC-1	\$ 89,349,803.27	\$ 23,115,611.24
Deferred Charges to Future Taxation:			
Funded	SC-3	78,003,234.53	64,668,551.83
Unfunded	SC-4	3,812,833.58	10,823,831.35
Amount to be Provided by Capital Loan Agreement	SC-13	63,890,000.00	
		<u>\$ 235,055,871.38</u>	<u>\$ 98,607,994.42</u>
 <u>LIABILITIES, RESERVES</u> <u>AND FUND BALANCE</u>			
Due to Current Fund	SC-2	\$ 28,359.06	
Reserve for Capitalized Interest	SC-2	2,285,723.98	
Bond Anticipation Notes	SC-5		\$ 9,280,000.00
General Serial Bonds	SC-6	77,512,000.00	64,087,000.00
Green Acres Loan Payable	SC-7	491,234.53	581,551.83
Improvement Authorizations:			
Funded	SC-8	77,971,271.22	11,161,967.81
Unfunded	SC-8	3,803,318.58	6,756,135.69
Reserve for Encumbrances	SC-9	7,694,074.17	6,547,422.43
Capital Improvement Fund	SC-10	131,813.35	98,007.35
Reserve for Payments of Bonds	SC-11	1,248,076.49	43,001.25
Obligations Under Capital Loan Agreement	SC-1	63,890,000.00	
Fund Balance	C-1		52,908.06
		<u>\$ 235,055,871.38</u>	<u>\$ 98,607,994.42</u>

There were bonds and notes authorized but not issued on December 31, 2014 and 2013 of \$3,812,833.58 and \$1,543,831.35 (SC-12).

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

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Fund Balance -- Regulatory Basis
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 52,908.06
Decrease by:		
Transfer to Reserve for Payments of Bonds	\$ 38,419.20	
Anticipated Revenue in Current Fund	<u>14,488.86</u>	
		<u>\$ 52,908.06</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 and Reserves - Regulatory Basis
As of December 31, 2014 and 2013

	<u>Ref.</u>	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>			
Cash	SD-1	\$ 1,560.18	\$ 72,730.64
Accounts Receivable	SD-2	24,832,663.02	25,176,599.70
Total Assets		<u>\$ 24,834,223.20</u>	<u>\$ 25,249,330.34</u>
<u>LIABILITIES AND RESERVES</u>			
Due Current Fund	SD-5	\$ 1,780,879.77	\$ 859,484.77
Unappropriated Reserves	SD-3	21,288.09	41,727.17
Appropriated Reserves	SD-4	15,884,046.53	15,148,655.33
Encumbrances	SD-4	7,148,008.81	9,199,463.07
Total Liabilities and Reserves		<u>\$ 24,834,223.20</u>	<u>\$ 25,249,330.34</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, 2014 and 2013

<u>Revenue and Other Realized Income</u>	<u>2014</u>	<u>2013</u>
Grant Awards Realized:		
Original Budget	\$ 6,491,829.80	\$ 7,249,518.29
Amendments	21,254,898.49	11,977,769.15
	<hr/>	<hr/>
Total Grant Awards Realized	27,746,728.29	19,227,287.44
	<hr/>	<hr/>
<u>Expenditures</u>		
Grant Awards Appropriated:		
Original Budget	6,491,829.80	7,249,518.29
Amendments	21,254,898.49	11,977,769.15
Local Matching Share Appropriated:		
Original Budget	943,116.00	949,389.00
Amendments	404,126.00	383,143.00
	<hr/>	<hr/>
Total Expenditures	29,093,970.29	20,559,819.44
	<hr/>	<hr/>
Deficit	(1,347,242.00)	(1,332,532.00)
Received from Current Fund Appropriation	1,347,242.00	1,332,532.00
	<hr/>	<hr/>
Excess (Deficit) in Revenue	-	-
<u>Fund Balance</u>		
Balance, Jan. 1	<hr/>	<hr/>
Balance, Dec. 31	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>

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

COUNTY OF CUMBERLAND
GENERAL FIXED ASSETS ACCOUNT GROUP
Statement of Changes in General Fixed Assets
For the Year Ended December 31, 2014

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>2014</u> <u>Additions</u>	<u>2014</u> <u>Retirements</u>	<u>2014</u> <u>Adjustments /</u> <u>Transfers</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
General Fixed Assets:					
Building	\$ 44,100,762.69	\$ 398,291.23		\$ (5,127.38)	\$ 44,493,926.54
Land	3,898,521.28				3,898,521.28
Equipment	6,962,029.24	1,163,811.92		5,127.38	8,130,968.54
Vehicle (Truck/Heavy Equipment)	9,218,082.03	88,183.60	\$ 130,000.25		9,176,265.38
Computers	837,566.95	1,338,188.88			2,175,755.83
Vehicles	3,646,076.66	536,821.27	247,253.97	(13,566.00)	3,922,077.96
Work In Progress	7,336,850.05	1,850,488.91			9,187,338.96
Total General Fixed Assets	<u>\$ 75,999,888.90</u>	<u>\$ 5,375,785.81</u>	<u>\$ 377,254.22</u>	<u>\$ (13,566.00)</u>	<u>\$ 80,984,854.49</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, 2014

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 of Cumberland are not presented in accordance with Governmental Accounting Standards Board Statement No. 14, as amended by GASB Statement No. 39 and Statement No. 61. If the provisions of GASBS No. 14 as amended by GASB Statement No. 39 and Statement No. 61 had been complied with, the financial statements of the following component units would have been either blended or discretely presented with the financial statements of the County, the primary government:

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

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

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

Cumberland County Improvement Authority
2 West Vine Street
Millville, New Jersey 08332

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

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

Component Units (Cont'd)

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

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

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

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

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

Current Fund - The Current Fund accounts for resources and expenditures for governmental operations of a general nature, including Federal and State grant funds.

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

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

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

Budgets and Budgetary Accounting - The County of Cumberland must adopt an annual budget for its current fund in accordance with N.J.S.A. 40A:4 et seq. N.J.S.A. 40A:4-5 requires the governing body to introduce and approve the annual municipal budget no later than January 26 of each year. At introduction, the governing body shall fix the time and place for a public hearing on the budget and must advertise the time and place at least ten days prior to the hearing in a newspaper published and circulating in the municipality. The public hearing must not be held less than eighteen 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.

Note 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****Budgets and Budgetary Accounting (Cont'd)**

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

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

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

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

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

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

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

General Fixed Assets - Accounting for Governmental Fixed Assets, as required by N.J.A.C. 5:30-5.6, differs in certain respects from accounting principles generally accepted in the United States of America. In accordance with the regulations, all local units, including municipalities, must maintain a general fixed assets reporting system that establishes and maintains a physical inventory of nonexpendable, tangible property as defined and limited by the U.S. Office of Management and Budget Circular A-87 (Attachment B, Section 19), except that the useful life of such property is at least five years. The County has adopted a capitalization threshold of \$5,000, the maximum amount allowed by the Circular. Generally, assets are valued at historical cost; however, assets acquired prior to December 31, 1985 are valued at actual historical cost or estimated historical cost. No depreciation of general fixed assets is recorded. Donated general fixed assets are recorded at their estimated fair market value on the acquisition date. Interest costs relative to the acquisition of general fixed assets are recorded as expenditures when paid. Public domain ("infrastructure") general fixed assets

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

consisting of certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized. Expenditures for construction in progress are recorded in the Capital Funds until such time as the construction is completed and put into operation. The County is required to maintain a subsidiary ledger detailing fixed assets records to control additions, retirements and transfers of fixed assets. In addition, a Statement of General Fixed Assets, reflecting the activity for the year, must be included in the County's basic financial statements.

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

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

Fund Balance - Fund Balances included in the Current Fund represent amounts available for anticipation as revenue in future years budgets, with certain restrictions.

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

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

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

Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is on the cash basis.

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

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

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

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

Note 2: **CASH AND CASH EQUIVALENTS**

Custodial Credit Risk Related to Deposits - Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits might not be recovered. Although the County does not have a formal policy regarding custodial credit risk, N.J.S.A. 17:9-41 et seq. requires that governmental units shall deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). Under the Act, the first \$250,000 of governmental deposits in each insured depository is protected by the Federal Deposit Insurance Corporation (FDIC). Public funds owned by the County in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled trust funds such as salary withholdings, bail funds, or funds that may pass to the municipality relative to the happening of a future condition. Such funds, if any, are shown as Uninsured and Uncollateralized in the schedule below.

As of December 31, 2014, the County's bank balances of \$125,136,326.27 were exposed to custodial credit risk as follows:

Insured by the Federal Deposit Insurance Corporation (FDIC)	\$ 1,502,628.53
Uninsured and Collateralized with Securities Held by Pledging Financial Institutions	<u>123,633,697.74</u>
Total	<u><u>\$125,136,326.27</u></u>

Note 3: **PROPERTY TAXES**

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

Comparative Tax Information

<u>Year</u>	<u>Net Valuation on Which County Taxes are Apportioned</u>	<u>Board of Health Tax Rate</u>	<u>County Tax Rate</u>	<u>Farmland Preservation Tax Rate</u>
2014	\$8,941,462,565.00	\$0.0489	\$0.9823	\$0.0100
2013	9,264,006,672.00	0.0473	0.9279	0.0100
2012	9,301,778,441.00	0.0378	0.9036	0.0100
2011	9,192,966,877.00	0.0365	0.9128	0.0100
2010	9,638,435,384.00	0.0393	0.8648	0.0100

Comparison of Tax Levies and Collections

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
2014	\$86,997,488.00	\$86,997,488.00	100.00%
2013	85,426,646.00	85,426,646.00	100.00%
2012	82,938,491.00	82,938,491.00	100.00%
2011	82,938,491.00	82,938,491.00	100.00%
2010	82,938,491.00	82,938,491.00	100.00%

Note 4: **FUND BALANCES APPROPRIATED**

The following schedule details the amount of fund balances available at the end of the current year and four previous years and the amounts utilized in the subsequent year's budgets.

<u>Year</u>	<u>Balance Dec. 31</u>	<u>Utilized In Budget of Succeeding Year</u>	<u>Percentage of Fund Balance Used</u>
2014	\$13,859,180.05	\$4,800,000.00	34.63%
2013	15,007,563.61	4,400,000.00	29.32%
2012	10,952,847.55	7,000,000.00	63.91%
2011	8,519,778.96	7,500,762.00	88.03%
2010	13,052,287.94	8,319,232.00	63.74%

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, 2014:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
Current Fund	\$1,809,238.83	
General Capital Fund		\$28,359.06
Federal and State Grant Fund		1,780,879.77
	<u>\$1,809,238.83</u>	<u>\$1,809,238.83</u>

The interfund receivables and payables above predominately resulted from payments made by certain funds on behalf of other funds. During 2015, the County expects to liquidate such interfunds, depending upon the availability of cash flow.

Note 6: **PENSION PLANS**

The County of Cumberland contributes to two cost-sharing multiple-employer defined benefit pension plans, the Public Employees' Retirement System (PERS) and the Police and Firemen's Retirement System (PFRS), which are administered by the New Jersey Division of Pensions and Benefits. In addition, County employees participate in the Defined Contribution Retirement Program (DCRP), which is a defined contribution pension plan and is also administered by the New Jersey Division of Pensions and Benefits. Each plan has a Board of Trustees that is primarily responsible for its administration. The Division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

State of New Jersey
Division of Pensions and Benefits
P.O. Box 295
Trenton, New Jersey 08625-0295

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

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the Public Employees' Retirement System were required to contribute 5% of their annual covered salary. Effective July 1, 2008, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members were required to contribute 5.5% of their annual covered salary. For employees enrolled in the retirement system prior to July 1, 2008, the increase was effective with the payroll period that began immediately after July 1, 2008. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased to 6.5% plus an additional 1.0% phased-in over seven years. The phase-in of the additional incremental member contribution amount began July 1, 2012 and increases each subsequent July 1. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

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

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

<u>Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Pension Deferral</u>	<u>Paid by County</u>
2014	\$523,135.00	\$2,348,029.00	\$2,871,164.00	---	\$2,871,164.00
2013	1,002,313.00	2,598,854.00	3,601,158.00	---	3,601,158.00
2012	1,178,765.00	2,582,834.00	3,761,599.00	---	3,761,599.00

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

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

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

<u>Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Pension Deferral</u>	<u>Paid by County</u>
2014	\$931,736.00	\$1,617,881.00	\$2,549,617.00	---	\$2,549,617.00
2013	1,103,231.00	1,558,391.00	2,661,622.00	---	2,661,622.00
2012	1,176,716.00	1,409,674.00	2,586,390.00	---	2,586,390.00

Defined Contribution Retirement Program - The Defined Contribution Retirement Program (DCRP) is a single-employer defined contribution pension fund which was established in 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 (N.J.S.A. 43:15C-1 et. seq.) and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by N.J.S.A. 43:15C-1 et. seq.

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. In addition to the employee contributions, the County's contribution amounts for each pay period are transmitted to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period.

The County's contributions were as follows:

<u>Year</u>	<u>Total Liability</u>	<u>Funded by County</u>
2014	\$52,465.09	\$16,633.05
2013	50,147.86	20,678.82
2012	34,127.91	13,320.57

Note 7: POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

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

Plan Description

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

The County Plan also allows employees retiring into a state recognized pension plan with at least (10) years of service with Cumberland County, or employees retiring on ordinary disability to purchase health and prescription benefits by paying the full premium.

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

Funding Policy

The contribution requirement of the County is established by policy of the Board of Chosen Freeholders and reflected in the various union contracts. The Board may amend its policy, subject to contract inclusion, as deemed necessary. The required contribution is based on projected pay-as-you-go financing requirements. For the years 2014, 2013 and 2012, the County contributed \$1,768,222.38, \$1,502,071.44 and \$1,386,458.46, respectively to the County plan for current premiums. Various factors, as stipulated in employee contracts, dictate whether plan members are required to make contributions to the plan. For the years 2014, 2013 and 2012, employee contributions to the plan were \$448,205.97, \$470,796.07 and \$434,397.95, respectively.

Annual OPEB Cost and Net OPEB Obligation

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

Note 7: **POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Normal Cost	\$7,813,445.00	\$7,172,747.00	\$7,172,747.00
Unfunded Actuarial Liability	<u>8,117,914.00</u>	<u>6,588,565.00</u>	<u>6,588,565.00</u>
Annual Required Contribution	15,931,359.00	13,761,312.00	13,761,312.00
Interest on Net OPEB Obligation – Beginning of Year	1,951,853.00	1,411,021.00	1,127,730.00
Adjustment to Annual Required Contribution	<u>(4,678,264.00)</u>	<u>(3,825,126.00)</u>	<u>(3,057,155.00)</u>
Annual OPEB Cost (Expense)	13,204,948.00	11,347,207.00	11,831,887.00
Contributions made	<u>(3,066,847.00)</u>	<u>(2,614,013.00)</u>	<u>(2,388,852.99)</u>
	10,138,101.00	8,733,194.00	9,443,034.01
Net OPEB Obligation (NOO) – Beginning of Year	<u>55,767,224.00</u>	<u>47,034,030.00</u>	<u>37,590,995.99</u>
Net OPEB Obligation (NOO) – End of Year	<u>\$65,905,325.00</u>	<u>\$55,767,224.00</u>	<u>\$47,034,030.00</u>

Funded Status and Funding Progress

As of January 1, 2014, the most recent actuarial valuation date, the County Plan was 0% funded. The actuarial accrued liability for benefits was \$154,530,727, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$154,530,727. The covered payroll (annual payroll of active employees covered by the plan) was \$38,664,000, and the ratio of the UAAL to the covered payroll was 399.8%. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress, presented below as required supplementary information, compares the assets used for funding purposes to the comparable liabilities to determine how well the County Plan is funded. The actuarial liability is compared to the actuarial value of assets to determine the funding ratio. The Actuarial Accrued Liability under GASB is determined assuming that the County Plan is ongoing and participants continue to terminate employment, retire, etc., in accordance with the actuarial assumptions.

Actuarial Methods and Assumptions

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

In the January 1, 2014 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 3.5 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 10% initially, reducing by decrements to an ultimate rate of 5% after five years. There are no liabilities dependent on salary, therefore no salary increase rate is assumed.

Note 7: **POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)— Projected Unit Credit (b)	Unfunded AAL (UAAL) (b – a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b – a) / c)
01/01/14	\$-0-	\$154,530,727	\$154,530,727	0%	\$38,664,000	399.80%
01/01/12	\$-0-	\$133,012,955	\$133,012,955	0%	\$36,907,903	360.40%
01/01/09	\$-0-	\$76,766,813	\$76,766,813	0%	\$38,020,815	201.91%

Schedule of Employer Contributions

<u>Year Ended December 31,</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed</u>
2014	\$15,931,359	11.01%
2013	13,761,312	10.91%
2012	13,761,312	10.07%

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

Valuation Date	January 1, 2014
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent open
Remaining Amortization	Period 30 years
Asset Valuation Method	Market Value

Actuarial Assumptions:

Investment Rate of Return	3.5%
Rate of Salary Increases	No salary increase is assumed
Rate of Medical Inflation	10% (pre-Medicare) or 10% (post-Medicare) grading to 5.0% after 5 years
Rate of Prescription Drug Benefits	10% (pre-Medicare) or 10% (post-Medicare) grading to 5.0% after 5 years

Note 8: COMPENSATED ABSENCES

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

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

Part-time employees who do not have scheduled hours are not entitled to compensated absences.

The County does not record accrued expenses related to compensated absences. However, it is estimated that, at December 31, 2014, accrued benefits for compensated absences are valued at \$2,406,358.00. The charges for accumulated sick leave will be included in the year the employee retires. The charges for accrued vacation benefits will be included in the year the employee retires or terminates employment with the County. The County has established a Reserve for Accumulated Sick Leave in the Trust Fund to set aside funds for future payments of compensated absences. At December 31, 2014 the balance of fund was \$1,429,962.11.

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, 2014, the County had lease agreements in effect for the following:

Capital:
None

Operating:
Land & Building (1 Site)
Copiers (about 48 units)

The following is an analysis of operating leases.

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

<u>Year</u>	<u>Amount</u>
2015	\$84,889.92
2016	1,650.00

Rental payments under operating leases for the year 2014 were \$84,890.92.

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

	<u>Year 2014</u>	<u>Year 2013</u>	<u>Year 2012</u>
<u>Issued</u>			
General:			
Bonds and Notes	\$78,003,234.53	\$73,948,551.80	\$74,035,089.48
Authorized by Another			
Public Body Guaranteed			
By the County – Capital			
Loan Agreement	63,890,000.00		
Bonds Issued by Another			
Public Body Guaranteed			
by the County:			
Bonds and Notes	37,070,000.00	19,680,000.00	20,735,000.00
Total Issued	178,963,234.53	93,628,551.80	94,770,089.48
<u>Authorized but not Issued</u>			
General:			
Bonds and Notes	14,812,833.58	1,543,831.35	98,068.70
Total Issued and			
Authorized but Not Issued	193,776,068.11	95,172,383.15	94,868,158.18
Deductions:			
Bond Issued by Another			
Public Body Guaranteed			
By the County	37,070,000.00	19,680,000.00	20,735,000.00
Funds Temporarily Held			
To Pay Bonds	2,265,381.64	1,353,794.31	15,013.51
Bonds Issued and Bonds			
Authorized but not Issued			
Capital Projects for			
County Colleges	14,379,500.00	12,832,500.00	13,050,000.00
Accounts Receivable from			
Other Public Authorities	44,399,716.60		
Est Proceeds to Be Used			
To Pay Bonds and Notes	10,400,000.00		
Total Deductions	108,514,598.24	33,866,294.31	33,800,013.51
Net Debt	\$85,261,469.87	\$61,306,088.84	\$61,068,144.67

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicated a statutory net debt of 0.962%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	\$193,776,068.11	\$108,514,598.24	\$85,261,469.87

Net Debt \$85,261,469.87 divided by the Equalized Valuation Basis per N.J.S.A.40A:2-2 as amended, \$8,862,349,134.33.00 equals 0.962%.

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

2% of Equalized Valuation Basis (County)	\$177,246,982.69
Net Debt	<u>85,261,469.87</u>
Remaining Borrowing Power	<u>\$91,985,512.82</u>

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

<u>Year</u>	<u>General</u>		<u>Green Acres</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2015	\$7,670,000.00	\$3,084,408.33	\$92,132.63	\$9,366.32	\$10,855,907.28
2016	8,020,000.00	2,692,925.00	93,984.50	7,514.45	10,814,423.95
2017	8,660,000.00	2,396,912.50	95,873.58	5,625.38	11,158,411.46
2018	8,600,000.00	2,055,837.50	97,800.63	3,698.31	10,757,336.44
2019	7,250,000.00	1,716,962.50	70,033.23	1,732.51	9,038,728.24
2020-24	31,542,000.00	4,299,000.00	41,410.06	622.18	35,883,032.24
2025-29	5,770,000.00	205,012.50			5,975,012.50
	<u>\$77,512,000.00</u>	<u>\$16,451,058.33</u>	<u>\$491,234.63</u>	<u>\$28,559.15</u>	<u>\$94,482,852.11</u>

Schedule of Annual Debt Service for Principal and Interest for County Capital Loan Agreement

<u>Year</u>	<u>General</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2015		\$2,285,723.98	\$2,285,723.98
2016	\$1,680,000.00	2,733,756.26	4,413,756.26
2017	1,745,000.00	2,700,156.26	4,445,156.26
2018	1,795,000.00	2,647,806.26	4,442,806.26
2019	1,850,000.00	2,593,956.26	4,443,956.26
2020-24	10,545,000.00	11,671,531.30	22,216,531.30
2025-29	13,440,000.00	8,780,781.30	22,220,781.30
2030-34	16,085,000.00	5,979,668.78	22,064,668.78
2035-39	16,750,000.00	2,512,500.00	19,262,500.00
	<u>\$63,890,000.00</u>	<u>\$41,905,880.40</u>	<u>\$105,795,880.40</u>

Note 12: **RESERVE FOR INTEREST REBATE**

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

The County of Cumberland has multiple bonds outstanding as of December 31, 2014 that are subject to rebate calculations. Rebate calculations on these bonds are required to be done at least once every five years. During this year, the 2009 General Improvement Bonds were subject to this calculation. The County of Cumberland had Arbitrage Rebate Counselors prepare its 5-Year Arbitrage Report for the period December 29, 2009 to December 29, 2014 rebate calculations for purposes of determining any contingent liability for rebate. The results of this calculation determined that no rebate liability existed for the 2009 bonds for this five year period. The amount of contingent liability for rebate may change as the result of the occurrence of future events.

Note 13: **CHANGE ORDERS**

During the year 2014, the County amended contracts by approving the following change orders that resulted in the total amount of change orders executed for these projects to exceed the originally awarded contract price by more than 20 percent:

<u>Ordinance No.</u>	<u>Project Description</u>
2014-58	On-Site Nursing Services at the Jail
2014-59	Various Medical, Psychiatric and Pharmacy Services
2014-79	Drug and Alcohol Treatment Services
2014-105	Social Services for the Youth Services Advisory Council
2014-106	Social Services for the Youth Services Advisory Council
2014-108	Social Services for the Youth Services Advisory Council
2014-177	Temperature Control and HVAC Maintenance Services
2014-196	Translation Services for the Prosecutor's Office
2014-540	Social Services for the Youth Services Advisory Council
2014-541	Social Services for the Youth Services Advisory Council

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

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

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

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

The Commission provides its members with the following coverage:

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

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

Public Officials Liability/ Employment Practices Liability
Crime
Pollution Liability
Medical Professional Liability
Employed Lawyers Liability

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, 2014, which can be obtained from:

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

The County has adopted a plan of self-insurance for workers' compensation insurance and has established the Reserve for Workers' Compensation in the Trust-- Other Fund to account for and finance its related uninsured risks of loss up to \$250,000.00 per any one accident. Inservco acts as administrator of the plan. The County purchases insurance for claims in excess of \$250,000.00 through the Commission. Settled claims have not exceeded this commercial coverage in any of the past three years.

At December 31, 2014, the balance estimated to be payable for the workers' compensation insurance was \$907,707.10, 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 \$145,500.00, 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, 2014. The estimated payable for workers' compensation and county general liability insurance do not include any provision for claims incurred but not reported.

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

Any additional funds required for claims in excess of the amounts reserved and recorded as a liability will be paid and charged to the 2014 or future budgets. At December 31, 2014, the balances of the reserves are as follows:

<u>Insurance Plan</u>	<u>Amount</u>
Reserve for Workers' Compensation Insurance--Trust Fund	\$342,987.60
Reserve for General Liability Insurance--Trust Fund	110,390.22
Reserve for Automobile and Contractors Equipment Physical Damage Insurance -- Trust Fund	247,027.06

Note 15: **COUNTY GUARANTEES**

The following information applies to the Cumberland County Improvement Authority and should be noted: The Cumberland County Improvement Authority does not have the power to levy or collect taxes. The debt issued by the Authority 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 ("CCIA") is a public body corporate and politic of the State of New Jersey and was created by a resolution of the County Board of Chosen Freeholders ("the County Board"). The CCIA operates under the supervision of a five member Board who are appointed for five year staggered terms by the County Board. The CCIA has from time to time issued its revenue bonds for projects involving the County and for which the County has a repayment obligation or guaranty.

**CCIA
Outstanding Debt Issued
Under a Lease/Loan Agreement with the County
Or Guaranteed By The County
As of December 31, 2014**

	<u>Purpose</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Amount Outstanding</u>	<u>Amount Guaranteed by County</u>
(1)	County Guaranteed Solid Waste System Revenue Bonds, Series 2006	4.00- 5.25%	8-3-06	1-1-26	\$18,570,000	\$18,570,000
(2)	County Guaranteed Lease Revenue Bonds, Series 2014	2.00- 5.00%	5-29-14	5-1-39	\$17,955,000	\$17,955,000
(3)	County Guaranteed Revenue Bonds, Series 2014	2.00- 5.00%	10-30-14	9-1-39	\$63,890,000	\$63,890,000

Note 15: COUNTY GUARANTEES (CONT'D)**(1) 2006 Agreement**

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

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

(2) 2014 Agreement

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

Note 15: **COUNTY GUARANTEES (CONT'D)**

(2) 2014 Agreement (Cont'd)

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

(3) 2014 Agreement

In October 2014, the Improvement Authority issued its County General Obligation Revenue Bonds (Technical High School Project), Series 2014, in the initial aggregate principal amount of \$63,890,000 (the "Series 2014 Bonds"), to make a loan to the County to finance the purchase of real property and the construction and equipping of a Technical High School. The payment of the principal and the interest on the Series 2014 Bonds is guaranteed by the County pursuant to a guaranty agreement executed and delivered by the County and the Authority in connection with the issuance of the Series 2014 Bonds. As of December 31, 2014, \$63,890,000 principal amount of the Series 2014 Bonds were outstanding.

Non-Guaranteed CCIA Debt

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

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

Note 16: **FARMLAND PRESERVATION TRUST**

The Board of Chosen Freeholders authorized the Farmland and Open Space Preservation Trust Fund referendum on the November, 1994 ballot. With a 58% majority, voters authorized the dedication of one cent of the County tax rate for Farmland and Open Space Preservation. The revenue is to be used for the acquisition of lands and interests in lands for conservation of farmland or open space. In proposing the issue, the Freeholders earmarked the first three to five years of revenue exclusively for farmland preservation. Future changes to the tax rate or levy must be authorized by referendum. All revenue received is accounted for in a Trust Fund dedicated by rider (N.J.S.A. 40A:4-39) for the purpose stated. Interest earned on the investment of these funds is credited to the Farmland Preservation Trust Fund. As of December 31, 2014, the Reserve for Farmland Preservation had a balance of \$823,965.71.

Note 17: **LITIGATION**

The County is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the County, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements.

Note 18: **SUBSEQUENT EVENTS**

Subsequent to December 31, the following actions were taken by the Board of Chosen Freeholders:

Authorization of the issuance of the following:

	<u>Purpose</u>	<u>Date</u>	<u>Amount</u>
General Capital:			
Bonds and Notes:			
		Introduced:	
		February 17, 2015	
		Adopted:	
Refunding of All or a Portion of Certain General Improvement Bonds		March 3, 2015	\$13,250,000
		Introduced:	
		March 24, 2015	
		Adopted:	
Various Capital Improvements		April 30, 2015	\$5,523,809
		Introduced:	
		April 28, 2015	
		Adopted:	
Acquisition and Construction of Various Improvements at Cumberland County College		May 19, 2015	\$3,000,000

Authorization of a Guaranty by Cumberland County of the following bonds authorized by the Cumberland County Improvement Authority for the purpose of (i) the construction of landfill cells 7, 8 and 9 as part of the Phase VI Development Lateral Expansion at the Cumberland County Solid Waste Complex and (ii) paying the costs associated with the issuance of the 2015 bonds:

	<u>Purpose</u>	<u>Date</u>	<u>Amount</u>
		Introduced:	
		January 27, 2015	
		Adopted:	
County Guaranteed Revenue Bonds Issued by the Cumberland County Improvement Authority		February 24, 2015	\$14,000,000

Litigation Settlements:

	<u>Case Description</u>	<u>Settlement Date</u>	<u>Amount, net of Insurance Reimbursement</u>
	Michael Ewing v. County of Cumberland, John Fazzolari, et. Al.	July 2015	\$250,000
	Jerame Reid v. County of Cumberland	August 2015	\$340,000

SUPPLEMENTAL EXHIBITS

SUPPLEMENTAL EXHIBITS

CURRENT FUND

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Current Cash and Reconciliation
Per N.J.S.40A:5-5--Treasurer
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 27,641,094.65
Increased by Receipts:		
Administrative Fee from Board of Health	\$ 330,000.00	
Indirect Cost Allocation--Federal Grants	59,698.34	
Reimbursement of Election Expenses - School Board Election	18,813.59	
Reimbursement of Election Expenses - Primary Election	178,091.24	
Motor Vehicle Fine Fund	350,000.00	
Fringe Benefit Reimbursements	4,404,986.00	
State Aid Reimbursement - Debt Service County College	1,763,808.75	
Housing of State Prisoners in County Jails	41,912.00	
State Human Services for Mental Health Board	9,000.00	
County Prosecutor - Salary Reimbursement from State of NJ	96,200.00	
Emergency Communications	4,170.00	
Office on Aging - State Subsidy	58,000.00	
Juvenile Detention Center - Meal Subsidy	22,129.91	
Division of Youth and Family Services	1,988,467.00	
Supplemental Social Security Income	530,793.00	
Maintenance of Patients in State Institutions for Mental Diseases	1,858,013.00	
Maintenance of Patients in State Institutions for Developmental Disabilities	7,121,097.00	
Reserve for Payment of Bonds and Notes	81,420.00	
Cumberland County Improvement Authority - Reimbursement	384,834.00	
Jail - Inmate Telephone	200,000.00	
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam		
Debt Service Reimbursements	22,454.00	
Jail - Conditional Discharge & Bail	49,957.50	
Jail - Social Security Reimbursement	28,000.00	
Jail - Inmate Medical Copay	12,650.72	
Jail - Inmate Electronic Monitoring	88,000.00	
Veteran Cemetary Reimbursement	27,880.00	
Shared Service - College (Donors & Fees)	100,000.00	
Shared Service - Corrections (Gloucester)	3,586,454.69	
General Capital Fund Balance	14,488.86	
Title IV-Monetary Allowance in Lieu of Rent	975,902.96	
Cumberland County Improvement Authority - Shared Services	37,500.00	
Miscellaneous Revenue Not Anticipated	46,400.32	
Petty Cash Funds (Contra)	20,075.00	
Taxes Receivable	86,997,488.00	
Added and Omitted Taxes	297,552.65	
Revenue Accounts Receivable	2,042,058.44	
Cash Held by the County Treasurer for the Board of Health	3,491,723.24	
Cash Held by County Treasurer for the County Library	773,638.10	
Prior Year Refund	207,279.66	
Deferred Charge - Special Emergency	1,500,000.00	
	119,820,937.97	
		147,462,032.62
Decreased by Disbursements:		
2014 Budget Appropriations	107,645,886.04	
2013 Appropriation Reserves	4,183,389.01	
Matching Funds Disbursed to Grant Fund	1,347,242.00	
Petty Cash Funds (Contra)	20,075.00	
Accounts Payable	104,593.28	
Reserve for Special Emergency	281,898.40	
Return of Prior Year MRNA - Bail	26,250.00	
Transfer to Federal, State and Other Grant Fund	755,000.00	
Transfer to Trust Fund - Payroll Agency Account	118,838.21	
Cash Held by County Treasurer for the Board of Health	3,523,837.28	
Cash Held by County Treasurer for the County Library	754,554.11	
	118,761,563.33	
Balance Dec. 31, 2014		\$ 28,700,469.29

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Change Funds
 For the Year Ended December 31, 2014

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

Exhibit SA-3

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Petty Cash Funds
 For the Year Ended December 31, 2014

<u>Office</u>	<u>Treasurer's Disbursements</u>	<u>Returned to Treasurer</u>
4-H Extension Service	\$ 100.00	\$ 100.00
Administrative and Executive Board	100.00	100.00
Aging and Disabled	200.00	200.00
Alcohol & Substance Abuse Treatment Center	200.00	200.00
Board of Elections	50.00	50.00
Board of Taxation	100.00	100.00
Buildings & Grounds	75.00	75.00
County Clerk	500.00	500.00
County Prosecutor	1,000.00	1,000.00
Jail--Miscellaneous	300.00	300.00
Jail--Prisoners Daily Wage Allowance	5,000.00	5,000.00
Juvenile Detention Center	250.00	250.00
Legal	500.00	500.00
Library	200.00	200.00
Planning Board	25.00	25.00
Sheriff--Extradition	3,000.00	3,000.00
Sheriff--Misc.	300.00	300.00
Sheriff--Subpoena	3,000.00	3,000.00
Superintendent of Schools	25.00	25.00
Surrogate	100.00	100.00
Treasurer	50.00	50.00
WIA - Work First NJ Early Employ Initiative	5,000.00	5,000.00
	<hr/>	<hr/>
	\$ 20,075.00	\$ 20,075.00
	<hr/> <hr/>	<hr/> <hr/>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Taxes Receivable
 For the Year Ended December 31, 2014

	<u>County Taxes</u>
2014 Levy	\$ 86,997,488.00
Decreased by:	
Collections	<u>\$ 86,997,488.00</u>

Exhibit SA-5

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Added and Omitted Taxes
 For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 306,611.68
Increased by:		
Levy per Certification of the County Board of Taxation for Added and Omitted 2014 Taxes Due February 15, 2015		<u>367,191.77</u>
		673,803.45
Decreased by:		
Collections	\$ 297,552.65	
Canceled - Paid to Board of Health	5,662.61	
Canceled - Paid to Open Space Fund	<u>3,396.42</u>	
		<u>306,611.68</u>
Balance Dec. 31, 2014		<u>\$ 367,191.77</u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue Accounts Receivable
For the Year Ended December 31, 2014

	<u>Balance</u> <u>Dec. 31, 2013</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2014</u>
Collections Realized as Revenue in 2014 County Budget:				
Miscellaneous Revenues Anticipated:				
County Clerk	\$ 36,046.60	\$ 591,714.80	\$ 599,911.80	\$ 27,849.60
Surrogate	3,695.49	86,628.45	86,572.66	3,751.28
Sheriff		90,545.15	90,545.15	
Interest on Investments:				
Treasurer		132,254.19	132,254.19	
Cumberland Manor	259.95			259.95
Clerk	90.51	1,223.25	1,233.75	80.01
Surrogate	7.11	72.96	74.36	5.71
Sheriff	80.33	1,070.27	1,054.69	95.91
Juvenile Detention Center Room and Board	94,325.00	572,125.00	581,200.00	85,250.00
Board of County Patients in State and Other Institutions --				
County Adjuster		33,878.38	33,878.38	
Special Items of Revenue Anticipated:				
County Clerk		394,671.00	394,671.00	
Surrogate		72,020.00	72,020.00	
Prosecutor - Discovery		9,630.00	9,630.00	
Sheriff		39,012.46	39,012.46	
	<u>\$ 134,504.99</u>	<u>\$ 2,024,845.91</u>	<u>\$ 2,042,058.44</u>	<u>\$ 117,292.46</u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2013 Appropriation Reserves
For the Year Ended December 31, 2014

	<u>Balance</u> <u>Dec. 31, 2013</u>		<u>Balance After</u> <u>Modification</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
	<u>Encumbered</u>	<u>Reserved</u>			
General Government					
Board of Chosen Freeholders:					
Salaries and Wages - Freeholders		\$ 9,003.99	\$ 9,003.99	\$ 5,793.09	\$ 3,210.90
Other Expenses - Freeholders	\$ 17,132.02	8,144.48	25,276.50	16,751.11	8,525.39
County Clerk:					
Salaries and Wages		37,513.61	32,513.61	22,619.60	9,894.01
Other Expenses	8,754.10	15,836.79	24,590.89	(9,830.48)	34,421.37
Department of Finance:					
Salaries and Wages		78,726.27	78,726.27	73,525.21	5,201.06
Other Expenses	92,230.66	21,038.67	113,269.33	66,576.01	46,693.32
Auditor		130,000.00	117,500.00	99,500.00	18,000.00
Computerized Data Processing:					
Salaries and Wages		22,060.02	22,060.02	13,474.66	8,585.36
Other Expenses	81,633.05	1,429.20	83,062.25	81,535.15	1,527.10
Board of Taxation:					
Salaries and Wages		21,277.18	16,277.18	6,403.85	9,873.33
Other Expenses	79.10	3,717.65	3,796.75	2,140.30	1,656.45
Board of Elections:					
Salaries and Wages		32,933.31	22,933.31	10,306.01	12,627.30
Other Expenses	22,448.82	95,324.67	97,773.49	14,850.83	82,922.66
Legal Department - County Counsel:					
Salaries and Wages		23,470.09	8,470.09	7,816.10	653.99
Other Expenses	25,240.01	95,213.60	170,453.61	113,946.40	56,507.21
County Surrogate:					
Salaries and Wages		34,480.57	19,480.57	14,950.16	4,530.41
Other Expenses	3,123.47	5,591.86	8,715.33	2,864.03	5,851.30
County Adjuster's Office:					
Salaries and Wages		6,639.23	6,639.23	4,047.89	2,591.34
Other Expenses	231,125.78	1,608.82	232,734.60	126,269.34	106,465.26

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2013 Appropriation Reserves
For the Year Ended December 31, 2014

	Balance				
	Dec. 31, 2013				
	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After</u>	<u>Paid or</u>	<u>Balance</u>
			<u>Modification</u>	<u>Charged</u>	<u>Lapsed</u>
General Government (Cont'd)					
Planning and Development:					
Salaries and Wages		\$ 53,874.77	\$ 38,874.77	\$ 19,059.42	\$ 19,815.35
Other Expenses	\$ 11,020.19	44,493.76	55,513.95	5,841.68	49,672.27
Buildings and Grounds:					
Salaries and Wages		187,339.71	137,339.71	55,253.37	82,086.34
Other Expenses	92,465.05	50,238.48	142,703.53	90,607.84	52,095.69
Regulation / Code Enforcement					
Contribution to Soil Conservation District (RS 4-22)		15,000.00	15,000.00	15,000.00	
Consumer Affairs / Weights and Measures:					
Salaries and Wages		5,942.67	5,942.67	2,574.72	3,367.95
Other Expenses	126.84	1,843.12	1,969.96	169.09	1,800.87
Insurance					
Other Insurance Premiums		13,575.00	243,575.00	230,070.00	13,505.00
Workers Compensation Insurance			260,000.00	260,000.00	
Group Insurance Plan - Employee	0.01	508.13	508.14	(1,801.84)	2,309.98
Public Safety					
Emergency Medical Services Training & Dispatch Center:					
Salaries and Wages		249,941.32	249,941.32	96,429.04	153,512.28
Other Expenses	29,877.65	14,102.54	43,980.19	20,759.73	23,220.46
Emergency Management Services:					
Salaries and Wages		17,336.66	17,336.66	8,264.41	9,072.25
Other Expenses	3,986.42	1,116.24	5,102.66	2,950.62	2,152.04
Sheriffs' Office:					
Salaries and Wages		271,418.16	221,418.16	148,325.01	73,093.15
Other Expenses	59,012.41	34,175.04	93,187.45	50,915.75	42,271.70
County Medical Examiner - Other Expenses	139,177.00	278,104.04	417,281.04	83,260.05	334,020.99
Prosecutors Office:					
Salaries and Wages		646,637.44	546,637.44	301,633.73	245,003.71
Other Expenses	67,774.88	8,123.06	75,897.94	65,137.71	10,760.23

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2013 Appropriation Reserves
For the Year Ended December 31, 2014

	Balance		Balance After	Paid or	Balance
	Dec. 31, 2013				
	<u>Encumbered</u>	<u>Reserved</u>			
Public Safety (Cont'd)					
Jail:					
Salaries and Wages		\$ 616,896.54	\$ 616,896.54	\$ 559,253.90	\$ 57,642.64
Other Expenses	\$ 437,304.47	1,096,370.45	1,448,674.92	646,679.39	801,995.53
Juvenile Detention:					
Salaries and Wages		309,680.19	229,680.19	87,504.67	142,175.52
Other Expenses	24,061.51	50,379.52	74,441.03	28,791.17	45,649.86
Roads and Bridges					
Roads and Bridges:					
Salaries and Wages		200,799.97	150,799.97	78,427.46	72,372.51
Other Expenses	121,069.51	29,111.12	150,180.63	76,626.12	73,554.51
Traffic Engineer:					
Salaries and Wages		19,362.99	19,362.99	2,021.92	17,341.07
Other Expenses	45,102.72	7,744.42	52,847.14	39,011.72	13,835.42
Engineering Department:					
Salaries and Wages		26,459.57	26,459.57	18,706.94	7,752.63
Other Expenses	10,267.21	1,307.79	11,575.00	10,100.25	1,474.75
Mosquito Control N.J.S.A. (26:9-27et al):					
Salaries and Wages		54,599.45	34,599.45	15,658.59	18,940.86
Other Expenses	20,320.08	449.24	20,769.32	19,887.26	882.06
Health and Welfare					
Burial of Indigent	6,000.01	149.99	6,150.00	5,100.00	1,050.00
Office on Aging and Disabled:					
Salaries and Wages		20,925.82	20,925.82	4,898.76	16,027.06
Other Expenses	3,614.65	7,435.43	23,550.08	8,867.24	14,682.84
Alcoholic & Drug Abuse Treatment Clinic:					
Salaries and Wages		20,299.87	299.87	(29,189.58)	29,489.45
Other Expenses	729.57	4,960.70	5,690.27	(3,449.66)	9,139.93
Peer Grouping:					
Contributions to Social Service Agencies	57,793.17	27,113.16	84,906.33	57,583.04	27,323.29

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2013 Appropriation Reserves
For the Year Ended December 31, 2014

	Balance					
	Dec. 31, 2013					
	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After</u>	<u>Modification</u>	<u>Paid or</u>	<u>Balance</u>
					<u>Charged</u>	<u>Lapsed</u>
Human Services:						
Salaries and Wages		\$ 37,947.25	\$ 37,947.25	\$ 5,717.78	\$ 32,229.47	
Other Expenses	\$ 66,132.29	1,046.40	67,178.69	3,246.01	63,932.68	
Contributions to Social Service Agencies	60,000.00	1,786.00	61,786.00	60,000.00	1,786.00	
<u>Parks, Recreation, Public Celebrations and Public Ceremonies</u>						
Recreation Commission (RS 40:12-1 et. seq.):						
Salaries and Wages		3,821.37	3,821.37	1,743.55	2,077.82	
Other Expenses	20,050.00	3,701.81	23,751.81	10,050.00	13,701.81	
War Veterans Burial & Grave Decorations:						
Salaries and Wages		19,871.29	19,871.29	3,776.83	16,094.46	
Other Expenses	5,583.97	1,727.70	7,311.67	4,517.96	2,793.71	
<u>Education</u>						
Reimbursement for Residents Attending Out of County						
Two Year Colleges (N.J.S. 18A 64A:23)	2,000.00	45,136.02	47,136.02	16,959.30	30,176.72	
County Extension Service Farm and Home Demonstrations:						
Salaries and Wages		41,852.44	41,852.44	16,566.13	25,286.31	
Other Expenses	12,809.07	10,575.77	23,384.84	13,073.42	10,311.42	
Office of the County Superintendent of Schools:						
Salaries and Wages		11,381.15	11,381.15	7,087.29	4,293.86	
Other Expenses	226.65	6,396.67	6,623.32	225.37	6,397.95	
Salary Adjustments		30,000.00	30,000.00	30,000.00		
Educational Fund	2,316.00	34,198.46	36,514.46	12,855.00	23,659.46	
<u>Utilities</u>						
Central Switchboard:						
Salaries and Wages		6,287.89	6,287.89	3,084.72	3,203.17	
Other Expenses	45,786.66	119,168.22	164,954.88	62,558.78	102,396.10	
Lighting on Highways and Bridges	4,696.19	14,320.33	19,016.52	4,021.58	14,994.94	
Postage	768.00	30,000.40	30,768.40	268.00	30,500.40	
Facilities Costs	305,939.21	602,750.07	908,689.28	230,298.73	678,390.55	
Gasoline	2,860.00	149,077.05	151,937.05	15,193.99	136,743.06	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2013 Appropriation Reserves
For the Year Ended December 31, 2014

	Balance					
	Dec. 31, 2013					
	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After</u>		<u>Paid or</u>	<u>Balance</u>
			<u>Modification</u>		<u>Charged</u>	<u>Lapsed</u>
Matching Funds for Grants		\$ 17,468.00	\$ 17,468.00			\$ 17,468.00
Contingent	\$ 1,899.00	31,483.27	33,382.27	\$	982.89	\$ 32,399.38
<u>Deferred Charges & Statutory Expenditures:</u>						
Contribution to						
County Pension and Retirement Fund - DCRP		4,321.18	4,321.18			4,321.18
Social Security System (OASI)		9,905.49	9,905.49		(230.57)	10,136.06
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)		4,138.67	4,138.67		(76.53)	4,215.20
Judgements		13.83	13.83			13.83
	<u>\$ 2,142,537.40</u>	<u>\$ 6,270,203.10</u>	<u>\$ 8,412,740.50</u>	<u>\$</u>	<u>4,256,389.01</u>	<u>\$ 4,156,351.49</u>
Payments					\$ 4,183,389.01	
Transfer to Accounts Payable					<u>73,000.00</u>	
					<u>\$ 4,256,389.01</u>	

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2014

	Current Fund
Balance Dec. 31, 2013	\$ 2,142,537.40
Increased by Charges to: 2014 Budget Appropriations	<u>2,427,059.55</u>
	4,569,596.95
Decreased by: Transfer to Appropriation Reserves	<u>2,142,537.40</u>
Balance Dec. 31, 2014	<u><u>\$ 2,427,059.55</u></u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Accounts Payable
For the Year Ended December 31, 2014

Balance Dec. 31, 2013	\$	260,834.85
Increased by:		
Transfer from Appropriation Reserves		73,000.00
		333,834.85
Decreased by:		
Payments		104,593.28
Balance Dec. 31, 2014	\$	229,241.57

Analysis of Balance Dec. 31, 2014

911 For Kids, Inc	\$	38.50
Triad Associates		1,800.00
James Mastriani		750.00
Lawmen Supply Co of NJ		407.24
Lawmen Supply Co of NJ		3,860.87
Shoot the Moon Communications		15,000.00
LTC, LLC		48,404.06
The Lancaster Group		1,668.94
Pension and Retro Payments		157,311.96
	\$	229,241.57

Exhibit SA-10

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Due To NJ - Reserve for Capital Transportation Program Expenditures
For the Year Ended December 31, 2014

Balance Dec. 31, 2013	\$	1,083.32
Decreased by:		
Anticipated as Revenue in 2014 Budget	\$	1,083.32

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held by County Treasurer
For the Board of Health
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 2,448,331.25
Increased by:		
Funds Collected for the Board of Health		3,491,723.24
		5,940,054.49
Decreased by:		
Payments for the Board of Health		3,523,837.28
Balance Dec. 31, 2014		\$ 2,416,217.21

Exhibit SA-12

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held By County Treasurer
For the County Library
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 134,057.91
Increased by:		
2014 Budget Appropriation	\$ 700,000.00	
Funds Collected for the County Library	73,638.10	
		773,638.10
		907,696.01
Decreased by:		
Payments for the County Library		754,554.11
Balance Dec. 31, 2014		\$ 153,141.90

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Reserve for Payment of Bonds - Manor
For the Year Ended December 31, 2014

Balance Dec. 31, 2013	\$ 1,257,885.00
Decreased by:	
Anticipated as Revenue in 2014 Budget	<u>240,580.00</u>
Balance Dec. 31, 2014	<u><u>\$ 1,017,305.00</u></u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Reserve for Special Emergency
 For the Year Ended December 31, 2014

	<u>Balance Dec. 31, 2013</u>	<u>Added in 2014</u>	<u>Decreased by: Payments</u>	<u>Balance Dec. 31, 2014</u>
Special Emergency Appropriation	\$ -	\$ 1,500,000.00	\$ 281,898.40	\$ 1,218,101.60

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Deferred Charges
 N.J.S.A. 40A:4-55 Special Emergency
 For the Year Ended December 31, 2014

<u>Date Authorized</u>	<u>Purpose</u>	<u>Net Amount Authorized</u>	<u>1/5 of Net Amount Authorized</u>	<u>Added in 2014</u>	<u>Cash Received</u>
8/19/2014	Repairs for Storm Damage	\$ 1,500,000.00	\$ 300,000.00	\$ 1,500,000.00	\$ 1,500,000.00

SUPPLEMENTAL EXHIBITS

TRUST FUND

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Trust Cash and Reconciliation per N.J.S.A. 40A:5-5 -- Treasurer
For the Year Ended December 31, 2014

	<u>Trust Fund</u>	<u>Audio-Visual Aid Fund</u>	<u>County Open Space Fund</u>
Balance Dec. 31, 2013	\$ 7,590,195.24	\$ 81,780.50	\$ 647,493.37
Increased by Receipts:			
Accounts Receivable -- Gasoline	\$ 551,341.32		
Due from Current Fund	118,838.21		
Reserve for Payroll Taxes Payables	48,740,697.85		
Reserve for Performance Guarantee Deposits	15,900.00		
Reserve for County Prosecutor's Law Enforcement Trust Account	132,254.91		
Reserve for County Prosecutor's Seized Asset Trust Account	168,815.67		
Reserve for County Prosecutor's Federal Justice Account	16,355.06		
Reserve for County Prosecutor's Asset Maintenance Account	501.32		
Miscellaneous Trust Reserves:			
Reserve for Unclaimed Money	\$ 53,412.15		
Reserve for Modernization of County Clerk's Office	47,056.00		
Reserve for Modernization of County Surrogate's Office	9,688.00		
Reserve for Automotive and Contractors' Equipment			
Physical Damage Insurance Fund	274,409.73		
Reserve for County Insurance	2,019,899.00		
Reserve for Workers' Compensation Insurance Fund	1,622,531.06		
Reserve for Weights and Measures	72,908.00		
Reserve for Tax Appeals	18,510.00		
Reserve for Subdivision/Site Plan Fees	8,383.00		
Reserve for Farmland Preservation - Escrow	4,100.00		
Reserve for Inmate Telephone Communications	192,714.75		
Reserve for Motor Vehicle Fines Pledged to Road			
Maintenance and Construction	707,568.06		
Reserve for Estate Proceeds	12,814.40		
Reserve for Donations for Meals on Wheels	7,294.80		
Reserve for Modernization of County Sheriff's Office	12,272.00		
Reserve for Council on the Arts	675.00		
Reserve for First Step Alcohol Program	335,792.96		
Reserve for Sheriff - Police Youth Week	10,500.00		
Reserve for Sheriff - Project Lifesaver	1,117.00		
Reserve for Sheriff - Car Seats and Special Services	2,370.00		
Reserve for Marketing Partnership Program	500.00		
Reserve for County Bird Festivals	3,734.00		
Reserve for Library Book Donation	80.00		
Reserve for Motor Vehicle Theft	1.91		
Reserve for Attorney Identification Card Program	175.00		
Reserve for Veterans Cemetery	610.00		
Reserve for Employment Training & Transportation	66,661.85		
	5,485,778.67		
Reserve for Farmland Preservation			\$ 3,102,672.46
Reserve for Audio-Visual Aid		\$ 64,054.82	
	55,230,483.01	64,054.82	3,102,672.46
Subtotal (Carried Forward)	62,820,678.25	145,835.32	3,750,165.83

(Continued)

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Trust Cash and Reconciliation per N.J.S.A. 40A:5-5 -- Treasurer
For the Year Ended December 31, 2014

	<u>Trust Fund</u>	<u>Audio-Visual Aid Fund</u>	<u>County Open Space Fund</u>
Subtotal (Brought Forward)	\$ 62,820,678.25	\$ 145,835.32	\$ 3,750,165.83
Decreased by Disbursements:			
Accounts Receivable -- Gasoline	\$ 585,298.97		
Reserve for Payroll Taxes Payables	48,729,560.87		
Reserve for Performance Guarantee Deposits	3,600.00		
Reserve for County Prosecutor's Law Enforcement Trust Account	128,490.15		
Reserve for County Prosecutor's Seized Asset Trust Account	174,655.41		
Reserve for County Prosecutor's Federal Justice Account	5,028.41		
Reserve for County Prosecutor's Asset Maintenance Account	1,928.00		
Miscellaneous Trust Reserves:			
Reserve for Accumulated Sick Leave	\$ 101,739.02		
Reserve for Unclaimed Money	53,481.61		
Reserve for Modernization of County Clerk's Office	50,912.42		
Reserve for Modernization of County Surrogate's Office	528.95		
Reserve for Automotive and Contractors' Equipment			
Physical Damage Insurance Fund	275,921.23		
Reserve for County Insurance	2,743,061.17		
Reserve for Workers' Compensation Insurance Fund	1,389,679.69		
Reserve for Weights and Measures	77,433.49		
Reserve for Tax Appeals	13,384.16		
Reserve for Subdivision/Site Plan Fees	15,539.00		
Reserve for Inmate Telephone Communications	260,958.25		
Reserve for Motor Vehicle Fines Pledged to Road			
Maintenance and Construction	1,177,514.42		
Reserve for Welfare Trust--Hospital Manor	8,940.94		
Reserve for Estate Proceeds	3,690.89		
Reserve for Senior Citizen Bus	15,000.00		
Reserve for Meals on Wheels Grant	51,345.60		
Reserve for Donations for Meals on Wheels	97,278.91		
Reserve for Case Management	550,000.00		
Reserve for Donation for Nutrition Program	43,925.41		
Reserve for Donations for Outreach Program	2,262.00		
Reserve for First Step Alcohol Program	343,511.09		
Reserve for Modernization of County Sheriff's Office	17,253.50		
Reserve for Sheriff - Police Youth Week	8,236.66		
Reserve for Sheriff - Project Lifesaver	6,397.50		
Reserve for Sheriff - Car Seats and Special Services	2,880.80		
Reserve for Marketing Partnership Program	629.00		
Reserve for County Bird Festivals	3,138.75		
	7,316,894.46		
Reserve for Farmland Preservation			\$ 2,926,200.12
Reserve for Audio-Visual Aid		\$ 55,302.14	
	56,945,456.27	55,302.14	2,926,200.12
Balance Dec. 31, 2014	\$ 5,875,221.98	\$ 90,533.18	\$ 823,965.71

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Accounts Receivable (Payable) -- Gasoline
For the Year Ended December 31, 2014

Balance Dec. 31, 2013	\$	38,219.66
Accrued in 2014:		
Billings		585,298.97
		623,518.63
Decreased by:		
Cash Receipts		551,341.32
		72,177.31
Balance Dec. 31, 2014	\$	72,177.31

Analysis of Balance Dec. 31, 2014

Social Service Board	\$	2,013.14
Fairfield BOE		1,348.49
Upper Deerfield		(2,883.74)
Bridgeton BOE		37,401.01
City of Bridgeton		30,093.53
Township of Fairfield		4,204.88
		72,177.31
	\$	72,177.31

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for Payroll and Payroll Taxes Payable
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$	482,116.04
Increased by:			
Agency Accruals	\$ 21,712,205.34		
Net Pay Accruals	<u>27,028,492.51</u>		
			<u>48,740,697.85</u>
			49,222,813.89
Decreased by:			
Disbursements to Agencies	21,701,068.36		
Net Pay Disbursements	<u>27,028,492.51</u>		
			<u>48,729,560.87</u>
Balance Dec. 31, 2014		\$	<u><u>493,253.02</u></u>

Analysis of Balance Dec. 31, 2014

PERS Pension		\$	151,712.62
PERS Refund/Collect			358.32
PERS Arrears			165.86
PERS Loans			49,621.74
PERS Contributory Insurance			10,279.09
PFRS Pension			106,303.47
PFRS Refund/Collect			474.91
PFRS Arrears			215.06
PFRS Loans			63,589.82
Retro PERS Pension			23,529.12
Retro PERS Life Insurance			241.34
Retro PFRS Pension			61,143.60
Social Security			717.41
State Unemployment Insurance			24,878.16
UAW Dist 65 Dues			13.32
United Way Fund - Donations			1.00
Miscellaneous - Clearing			<u>8.18</u>
		\$	<u><u>493,253.02</u></u>

COUNTY OF CUMBERLAND
TRUST FUND
 Statement of Reserve for Performance Guarantee Deposits
 For the Year Ended December 31, 2014

Balance Dec. 31, 2013	\$	17,956.02
Increased by:		
Deposits Received		15,900.00
		33,856.02
Decreased by:		
Disbursements		3,600.00
Balance Dec. 31, 2014	\$	30,256.02

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Miscellaneous Trust Reserves
For the Year Ended December 31, 2014

	Balance <u>Dec. 31, 2013</u>	Fees, Refunds and Donations	<u>Disbursements</u>	Balance <u>Dec. 31, 2014</u>
Reserve for Accumulated Sick Leave	\$ 1,531,701.13		\$ 101,739.02	\$ 1,429,962.11
Reserve for Unclaimed Money	69.46	\$ 53,412.15	53,481.61	
Reserve for Modernization of County Clerk's Office	724,601.36	47,056.00	50,912.42	720,744.94
Reserve for Modernization of County Surrogate's Office	44,134.63	9,688.00	528.95	53,293.68
Reserve for Automotive and Contractors' Equipment Physical Damage Insurance Fund	248,538.56	274,409.73	275,921.23	247,027.06
Reserve for County Insurance	833,552.39	2,019,899.00	2,743,061.17	110,390.22
Reserve for Workers' Compensation Insurance Fund	110,136.23	1,622,531.06	1,389,679.69	342,987.60
Reserve for Weights and Measures	105,342.04	72,908.00	77,433.49	100,816.55
Reserve for Tax Appeals	100,725.97	18,510.00	13,384.16	105,851.81
Reserve for Subdivision/Site Plan Fees	12,804.49	8,383.00	15,539.00	5,648.49
Reserve for Farmland Preservation Escrow		4,100.00		4,100.00
Reserve for Inmate Telephone Communications	394,090.14	192,714.75	260,958.25	325,846.64
Reserve for Last Chance Program	4,175.50			4,175.50
Reserve for Motor Vehicle Fines Pledged to Road Maintenance and Construction	995,778.29	707,568.06	1,177,514.42	525,831.93
Reserve for Welfare Trust--Hospital Manor	8,940.94		8,940.94	
Reserve for Estate Proceeds	4,614.82	12,814.40	3,690.89	13,738.33
Reserve for Senior Citizen Bus	252,311.71		15,000.00	237,311.71
Reserve for Meals on Wheels Grant	78,300.00		51,345.60	26,954.40
Reserve for Donations for Meals on Wheels	161,515.72	7,294.80	97,278.91	71,531.61
Reserve for Case Management	667,371.02		550,000.00	117,371.02
Reserve for Donation for Nutrition Program	43,925.41		43,925.41	
Reserve for Donations for Outreach Program	2,262.00		2,262.00	
Reserve for Donations for Retired Senior Volunteer Program	2,099.00			2,099.00
Reserve for Council on the Arts	1,755.65	675.00		2,430.65
Reserve for First Step Alcohol Program	164,517.18	335,792.96	343,511.09	156,799.05
Reserve for Modernization of County Sheriff's Office	28,718.59	12,272.00	17,253.50	23,737.09
Reserve for Sheriff - Federally Forfeited Funds	3,013.51			3,013.51
Reserve for Sheriff - K-9 Unit	1,387.99			1,387.99
Reserve for Sheriff - Police Youth Week	10,091.82	10,500.00	8,236.66	12,355.16
Reserve for Sheriff - Project Lifesaver	7,260.88	1,117.00	6,397.50	1,980.38
Reserve for Sheriff - Car Seats and Special Services	2,209.01	2,370.00	2,880.80	1,698.21
Reserve for Marketing Partnership Program	2,325.87	500.00	629.00	2,196.87
Reserve for County Bird Festivals	11,013.45	3,734.00	3,138.75	11,608.70
Reserve for Special Child Health Services	2,070.00		2,070.00	
Reserve for Library Book Donation	3,608.94	80.00		3,688.94
Reserve for Motor Vehicle Theft	1,380.25	1.91		1,382.16
Reserve for Attorney Identification Card Program	1,183.00	175.00	180.00	1,178.00
Reserve for Veterans Cemetery	800.00	610.00		1,410.00
Reserve for Employment Training & Transportation	4,626.21	66,661.85		71,288.06
Reserve for 911 - Bequests/Donations	6,414.92			6,414.92
	<u>\$ 6,579,368.08</u>	<u>\$ 5,485,778.67</u>	<u>\$ 7,316,894.46</u>	<u>\$ 4,748,252.29</u>

COUNTY OF CUMBERLAND
TRUST FUND
Statement of County Prosecutor's Law Enforcement Trust Account
(R.S.2A:152-7 TO 152-11)
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$	220,146.42
Increased by:			
Interest on Investments	\$	362.13	
Transfer from Seized Asset Trust Account		119,724.24	
Unused Funds Returned from Other Law Enforcement Agencies		<u>12,168.54</u>	
			<u>132,254.91</u>
			352,401.33
Decreased by:			
Law Enforcement Expenditures			<u>128,490.15</u>
Balance Dec. 31, 2014		\$	<u><u>223,911.18</u></u>

Exhibit SB-7

COUNTY OF CUMBERLAND
TRUST FUND
Statement of County Prosecutor's Seized Asset Trust Account
(R.S.2A:152-7 TO 152-11)
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$	396,929.31
Increased by:			
Funds Confiscated by Seizure	\$	168,236.75	
Interest on Investments		<u>578.92</u>	
			<u>168,815.67</u>
			565,744.98
Decreased by:			
Refunds of Seized Funds		122,283.00	
Transfer to Asset Maintenance Account		466.20	
Transferred to Unclaimed Funds		<u>51,906.21</u>	
			<u>174,655.41</u>
Balance Dec. 31, 2014		\$	<u><u>391,089.57</u></u>

COUNTY OF CUMBERLAND
TRUST FUND
Statement of County Prosecutor's Federal Justice Account
(R.S.2A:152-7 TO 152-11)
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 24,637.23
Increased by:		
Interest	\$ 48.06	
DEA - US Marshall Deposit	<u>16,307.00</u>	
		<u>16,355.06</u>
		40,992.29
Decreased by:		
Law Enforcement Expenditures		<u>5,028.41</u>
Balance Dec. 31, 2014		<u><u>\$ 35,963.88</u></u>

Exhibit SB-9

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for County Prosecutor--Asset Maintenance Account
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 26,100.01
Increased by:		
Receipts:		
Interest	\$ 35.12	
Transfer from Seized Asset Trust Fund	<u>466.20</u>	
		<u>501.32</u>
		26,601.33
Decreased by:		
Payments to Assets Maintenance and Forfeiture Costs		<u>1,928.00</u>
Balance Dec. 31, 2014		<u><u>\$ 24,673.33</u></u>

COUNTY OF CUMBERLAND
TRUST -- COUNTY OPEN SPACE FUND
Statement of Reserve for Farmland Preservation
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 647,493.37
Increased by:		
Cash Receipts:		
State of New Jersey	\$ 2,102,719.38	
New Jersey Conservation Foundation	55,221.91	
2014 One-Cent Tax Levy	893,566.73	
Added and Omitted Taxes	3,975.95	
Acquisition of Development Easement - From Municipality	47,188.49	
		3,102,672.46
		3,750,165.83
Decreased by:		
Farmland Preservation Expenses		2,926,200.12
Balance Dec. 31, 2014		\$ 823,965.71

Exhibit SB-11

COUNTY OF CUMBERLAND
TRUST -- AUDIO VISUAL AID FUND
Statement of Reserve for Audio-Visual Aid
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 81,780.50
Increased by:		
Reimbursements		64,054.82
		145,835.32
Decreased by:		
Payments		55,302.14
Balance Dec. 31, 2014		\$ 90,533.18

SUPPLEMENTAL EXHIBITS

GENERAL CAPITAL FUND

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of General Capital Cash and Reconciliation
Per N.J.S.A. 40A: 5-5 -- Treasurer
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$	23,115,611.24
Increased by Receipts:			
Budget Appropriation:			
Capital Improvement Fund	\$	260,000.00	
General Serial Bonds Issued		19,550,000.00	
Premium on Bonds		1,434,311.75	
Premium on Sale of Bonds - Additional Proceeds		5,506,681.42	
Premium on Sale of Bonds - Capitalized Interest		2,285,723.98	
Amount Provided by Capital Loan Agreement		63,890,000.00	
Due to Current Fund - Interest Earned on Invested Funds		28,359.06	
Reserve for Payment of Bonds		24,692.48	
Reimbursements to Improvement Authorizations		4,329,651.82	
			97,309,420.51
			120,425,031.75
Decreased by Disbursements:			
Due Current Fund - Budgeted Capital Fund Balance		14,488.86	
Due Current Fund - Reserve for Payments of Bonds Anticipated as Revenue		81,420.00	
Bond Anticipation Notes		9,280,000.00	
Refund of Premium on Bonds to State of New Jersey for Chapter 12		210,928.19	
Improvement Authorizations		14,940,969.00	
Reserve for Encumbrances		6,547,422.43	
			31,075,228.48
Balance Dec. 31, 2014		\$	89,349,803.27

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Analysis of General Capital Cash
For the Year Ended December 31, 2014

	Balance Dec. 31, 2013	R e c e i p t s					D i s b u r s e m e n t s			T r a n s f e r s		Balance Dec. 31, 2014	
		Budget Appropriations	Serial Bonds	Loan Agreement	Improvement Authorizations	Miscellaneous	Improvement Authorizations	Anticipation Notes	Miscellaneous	From	To		
Fund Balance	\$ 52,908.06												
Capital Improvement Fund	98,007.35	\$ 260,000.00							\$ 14,488.86	\$ 38,419.20		\$ 131,813.35	
Due Current Fund					\$ 28,359.06					226,194.00		28,359.06	
Reserve for Payment of Bonds	43,001.25										\$ 38,419.20	1,248,076.49	
Reserve for Encumbrances	6,547,422.43								292,348.19			7,694,074.17	
Reserve for Capitalized Interest						2,285,723.98				6,547,422.43	7,694,074.17	2,285,723.98	
Improvement Authorizations:													
Ordinance													
<u>Number</u>													
1996-1	Various Capital Improvements	434.25					\$ 434.25						
2006-3	Various Capital Improvements						21,865.00				21,865.00		
2007-2	Various Capital Improvements	5,000.00					34,837.99				29,837.99		
2007-4	Capital Improvement - Courthouse	3,380,974.79								3,369,772.94		11,201.85	
2008-2	Various Capital Improvements	572,799.03					748,120.57			92,917.58	268,239.12		
2008-3	Various Capital Improvements	22,126.50					28,503.58				6,377.08		
2008-4	Building Acquisitions and Renovations	107,977.81			\$ 1,960.00		185,753.55			4,610.00	80,425.74		
2009-1	Various Capital Improvements	206,492.23					66,807.63			147,000.00	7,315.40		
2009-2	Building Acquisitions and Renovations	(6,885.34)					7,029.66			51,500.00	55,900.00	(9,515.00)	
2010-4	Various Capital Improvements	550.82					550.82			7,128.30	7,128.30		
2011-1	Various Capital Improvements	476,316.61								476,316.61			
2011-6	Various Capital Improvements	122,669.49					96,186.59			750.00	1,500.73	27,233.63	
2011-8 / 2012-7 / 2012-9 / 2014-12	Various Capital Improvements, Amended to include Improvements Resulting from Storm Damage	996,251.83			4,151,739.08		4,691,838.35			2,108,411.87	3,098,205.64	1,445,946.33	
2012-4	Various Capital Improvements	4,780,588.46					2,200,384.24			0.01	0.01	2,580,204.22	
2012-5	Various Capital Improvements	440,663.40	\$ 3,333,000.00		175,952.74		1,839,080.52	\$ 3,333,000.00		281,781.86	1,827,487.27	323,241.03	
2012-6	Various Capital Improvements	489,785.99					279,820.32			108,682.36	66,230.81	167,514.12	
2013-6	Various Capital Improvements	4,778,526.28					2,272,799.62	5,947,000.00		1,381,819.65	1,076,909.34	2,200,816.35	
2014-4	County College Improvements											5,750,000.00	
2014-5	Construction of a Technical High School			\$ 63,890,000.00		5,506,681.42	7,725,130.78					61,671,550.64	
2014-6	Various Capital Improvements		4,520,000.00				1,289,247.96			358,940.70	226,194.00	3,098,005.34	
2014-14	Various Improvements to County Facilities and Infrastructure										695,557.71	695,557.71	
		\$ 23,115,611.24	\$ 260,000.00	\$ 19,550,000.00	\$ 63,890,000.00	\$ 4,329,651.82	\$ 9,279,768.69	\$ 21,488,391.43	\$ 9,280,000.00	\$ 306,837.05	\$ 15,201,667.51	\$ 15,201,667.51	\$ 89,349,803.27
	Improvement Authorizations						\$ 14,940,969.00						
	Reserve for Encumbrances						6,547,422.43						
							<u>\$ 21,488,391.43</u>						

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation -- Funded
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 64,668,551.83
Increased by:		
Improvement Costs Funded by:		
Serial Bonds Issued		19,550,000.00
		84,218,551.83
Decreased by:		
2014 Budget Appropriations to Pay Bonds:		
Serial Bonds	\$ 6,125,000.00	
Green Acres Loan Program	90,317.30	
		6,215,317.30
Balance Dec. 31, 2014		\$ 78,003,234.53

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Deferred Charges to Future Taxation -- Unfunded
 For the Year Ended December 31, 2014

Ordinance Number		Balance Dec. 31, 2013	2014 Authorizations	Transferred to Deferred Charges to Future Taxation - Funded	Transferred to Amount to be Provided by Capital Loan Agreement	Adjustments	Analysis of Balance Dec. 31, 2014			
							Balance Dec. 31, 2014	Expenditures	Unexpended Improvement Authorizations	
2009-2	Building Acquisitions and Renovations	\$ 10,000.00				\$ 485.00	\$ 9,515.00	\$ 9,515.00		
2011-8 / 2012-7 / 2012-9 / 2014-12	Various Capital Improvements, Amended to include Improvements Resulting from Storm Damage	724.00				724.00				
2012-5	Various Capital Improvements	3,333,000.00		\$ 3,333,000.00						
2012-6	Various Capital Improvements	32,827.35				32,827.35				
2013-2 / 2014-16	County College Improvements	1,500,000.00	\$ 1,700,000.00				3,200,000.00		\$ 3,200,000.00	
2013-6	Various Capital Improvements	5,947,280.00		5,947,000.00		280.00				
2014-4	County College Improvements		5,750,000.00	5,750,000.00						
2014-5	Construction of a Technical High School		70,000,000.00		\$ 63,890,000.00	5,506,681.42	603,318.58		603,318.58	
2014-6	Various Capital Improvements		4,523,806.00	4,520,000.00		3,806.00				
		<u>\$ 10,823,831.35</u>	<u>\$ 81,973,806.00</u>	<u>\$ 19,550,000.00</u>	<u>\$ 63,890,000.00</u>	<u>\$ 5,544,803.77</u>	<u>\$ 3,812,833.58</u>	<u>\$ 9,515.00</u>	<u>\$ 3,803,318.58</u>	
						38,122.35				
						Canceled Premium on Sale of Bonds - Additional Proceeds	5,506,681.42			
						<u>\$ 5,544,803.77</u>				

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Bond Anticipation Notes
 For the Year Ended December 31, 2014

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

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2014

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2014</u>			<u>Balance Dec. 31, 2013</u>	<u>Bonds Issued</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2014</u>
			<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>				
State Aid County College Bonds	08/01/02	\$ 6,300,000.00	08/01/15	\$ 500,000.00	4.000%	\$ 2,000,000.00		\$ 500,000.00	\$ 1,500,000.00
			08/01/16	500,000.00	4.125%				
			08/01/17	500,000.00	4.200%				
State Aid County College Bonds	08/15/06	9,000,000.00	08/15/15 - 16	600,000.00	4.125%	5,800,000.00		600,000.00	5,200,000.00
			08/15/17 - 21	800,000.00	4.125%				
General Obligation Bonds	08/15/06	19,500,000.00	08/15/15 - 16	1,600,000.00	4.000%	11,100,000.00		1,500,000.00	9,600,000.00
			08/15/17 - 18	2,000,000.00	4.125%				
			08/15/19 - 21	800,000.00	4.125%				
General Obligation Bonds	11/01/07	28,300,000.00	11/01/15	1,900,000.00	5.000%	20,100,000.00		1,700,000.00	18,400,000.00
			11/01/16	1,900,000.00	4.000%				
			11/01/17 - 20	2,000,000.00	4.000%				
			11/01/21 - 23	2,200,000.00	4.000%				
General Obligation Bonds	12/15/09	18,567,000.00	12/15/15	1,000,000.00	3.000%	14,967,000.00		1,000,000.00	13,967,000.00
			12/15/16	1,000,000.00	3.250%				
			12/15/17	1,500,000.00	3.500%				
			12/15/18 - 19	1,500,000.00	4.000%				
			12/15/20	1,500,000.00	4.500%				
			12/15/21	1,500,000.00	4.250%				
			12/15/22 - 23	1,500,000.00	5.000%				
			12/15/24	1,467,000.00	5.000%				
County College Bonds	06/29/12	8,500,000.00	03/15/15	330,000.00	2.750%	8,170,000.00		330,000.00	7,840,000.00
			03/15/16	660,000.00	2.750%				
			03/15/17	330,000.00	2.750%				
			03/15/18-21	650,000.00	2.750%				
			03/15/22-25	650,000.00	3.000%				
			03/15/26	660,000.00	3.000%				
			03/15/27	660,000.00	3.125%				
General Obligation Bonds	09/21/12	2,465,000.00	08/01/15	490,000.00	3.000%	1,950,000.00		495,000.00	1,455,000.00
			08/01/16	485,000.00	4.000%				
			08/01/17	230,000.00	2.000%				
			08/01/17	250,000.00	3.000%				

(Continued)

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2014

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2014</u>			<u>Balance Dec. 31, 2013</u>	<u>Bonds Issued</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2014</u>
			<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>				
State Aid County College Bonds	06/26/14	\$ 2,875,000.00	02/15/15	\$ 300,000.00	2.000%				
			02/15/16	300,000.00	3.000%				
			02/15/17-21	300,000.00	4.000%				
			02/15/22	300,000.00	2.500%				
			02/15/23	300,000.00	5.000%				
			02/15/24	175,000.00	5.000%				
						\$ 2,875,000.00		\$ 2,875,000.00	
General Obligation Bonds	06/26/14	16,675,000.00	02/15/15	950,000.00	2.000%				
			02/15/16	975,000.00	3.000%				
			02/15/17	1,000,000.00	4.000%				
			02/15/18	1,100,000.00	4.000%				
			02/15/19	1,200,000.00	4.000%				
			02/15/20	1,300,000.00	4.000%				
			02/15/21	1,400,000.00	4.000%				
			02/15/22	1,500,000.00	2.500%				
			02/15/23	1,650,000.00	5.000%				
			02/15/24	1,800,000.00	5.000%				
			02/15/25-26	1,900,000.00	3.000%				
						<u>\$ 64,087,000.00</u>	<u>\$ 19,550,000.00</u>	<u>\$ 6,125,000.00</u>	<u>\$ 77,512,000.00</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Green Acres Loan Payable
For the Year Ended December 31, 2014

Ordinance Number	Improvement Description	Balance Dec. 31, 2013	Paid by Budget Appropriation	Balance Dec. 31, 2014
1996-2	Improvements to Sunset Lake Dam	\$ 308,264.48	\$ 53,567.98	\$ 254,696.50
1999-1	Various Capital Improvements	273,287.35	36,749.32	236,538.03
		<u>\$ 581,551.83</u>	<u>\$ 90,317.30</u>	<u>\$ 491,234.53</u>

COUNTY OF CUMBERLAND
 General Capital Fund
 Statement of Improvement Authorizations
 For the Year Ended December 31, 2014

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2013		Capital Improvement Fund	2014 Authorizations		Paid or Charged	Improvement Authorization Cancelled	Balance Dec. 31, 2014	
		Date	Amount	Funded	Unfunded		Deferred Charges to Future Taxation -- Unfunded	Reappropriations			Funded	Unfunded
1996-1	Various Capital Improvements	03/14/96	\$ 258,000.00	\$ 434.25					\$ 434.25			
2007-2	Various Capital Improvements	06/28/07	20,000,000.00	5,000.00					5,000.00			
2007-4	Capital Improvement - Courthouse	11/08/07	3,000,000.00	3,380,974.79					3,369,772.94		\$ 11,201.85	
2008-2	Various Capital Improvements	03/27/08	2,300,000.00	572,799.03					572,799.03			
2008-3	Various Capital Improvements	07/10/08	11,638,500.00	22,126.50					22,126.50			
2008-4	Building Acquisitions and Renovations	12/22/08	3,250,000.00	107,977.81					107,977.81			
2009-1	Various Capital Improvements	09/10/09	7,906,000.00	206,492.23				\$ (147,000.00)	59,492.23			
2009-2	Building Acquisitions and Renovations	09/10/09	1,391,673.42		\$ 3,114.66				2,629.66	\$ 485.00		
2010-4	Various Capital Improvements	08/26/10	2,380,769.19	550.82					550.82			
2011-1	Various Capital Improvements	02/22/11	1,332,445.11	476,316.61				(476,316.61)				
2011-6	Various Capital Improvements	08/23/11	1,125,000.00	122,669.49					95,435.86			27,233.63
2011-8 / 2012-7 / 2012-9 / 2014-12	Various Capital Improvements, Amended to include Improvements Resulting from Storm Damage	10/18/11 / 09/16/14	7,107,702.46	996,251.83	724.00				(449,694.50)	724.00	1,445,946.33	
2012-4	Various Capital Improvements	05/22/12	8,500,000.00	4,780,588.46					2,200,384.24			2,580,204.22
2012-5	Various Capital Improvements	06/26/12	3,500,000.00		440,663.40				117,422.37			323,241.03
2012-6	Various Capital Improvements	08/28/12	888,895.05	489,785.99	32,827.35			(5,247.08)	317,024.79	32,827.35		167,514.12
2013-2 / 2014-16	County College Improvements	04/23/13 / 12/23/14	1,500,000.00 / 1,700,000.00		1,500,000.00	\$ 1,700,000.00						\$ 3,200,000.00
2013-6	Various Capital Improvements	08/27/13	6,260,295.00		4,778,806.28			(66,994.02)	2,510,715.91	280.00	2,200,816.35	
2014-4	County College Improvements	04/30/14	5,750,000.00				5,750,000.00					5,750,000.00
2014-5	Construction of a Technical High School	04/30/14	70,000,000.00				70,000,000.00		7,725,130.78		61,671,550.64	603,318.58
2014-6	Various Capital Improvements	04/30/14	4,750,000.00			\$ 226,194.00	4,523,806.00		1,648,188.66	3,806.00	3,098,005.34	
2014-14	Various Improvements to County Facilities and Infrastructure	12/23/14	695,557.71					695,557.71			695,557.71	
Totals				\$ 11,161,967.81	\$ 6,756,135.69	\$ 226,194.00	\$ 81,973,806.00	\$ -	\$ 18,305,391.35	\$ 38,122.35	\$ 77,971,271.22	\$ 3,803,318.58
Reserve for Encumbrances Reimbursed Disbursed									\$ 7,694,074.17 (4,329,651.82) <u>14,940,969.00</u>			
									<u>\$ 18,305,391.35</u>			

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2014

Balance Dec. 31, 2013	\$	6,547,422.43
Increased by Charges to:		
2014 Improvement Authorizations		7,694,074.17
		14,241,496.60
Decreased by:		
Payments		6,547,422.43
Balance Dec. 31, 2014	\$	7,694,074.17

Analysis of Balance Dec. 31, 2014

Improvement Authorizations	\$	7,694,074.17
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Exhibit SC-10

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Capital Improvement Fund
For the Year Ended December 31, 2014

Balance Dec. 31, 2013	\$	98,007.35
Increased by:		
Current Fund Budget Appropriation		260,000.00
		358,007.35
Decreased by:		
Appropriation to Fund: Improvement Authorization		226,194.00
Balance Dec. 31, 2014	\$	131,813.35

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Reserve for Payments of Bonds
For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 43,001.25
Increased by:		
Cash Received:		
Premium on Sale of Bonds	\$ 1,434,311.75	
Prior Year Transportation Grant	<u>24,692.48</u>	
	\$ 1,459,004.23	
Transfer from Capital Fund Balance	<u>38,419.20</u>	
		<u>1,497,423.43</u>
		1,540,424.68
Decreased by:		
Anticipated as Revenue	81,420.00	
Refund of Premium on Sale of Chapter 12 Bonds	<u>210,928.19</u>	
		<u>292,348.19</u>
Balance Dec. 31, 2014		<u><u>\$ 1,248,076.49</u></u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Bonds and Notes Authorized But Not Issued
For the Year Ended December 31, 2014

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2013</u>	<u>2014 Authorizations</u>	<u>Bonds Issued</u>	<u>Canceled</u>	<u>Premium on Sale of Bonds - Additional Proceeds</u>	<u>Balance Dec. 31, 2014</u>
2009-2	Building Acquisitions and Renovations	\$ 10,000.00			\$ 485.00		\$ 9,515.00
2011-8 / 2012-7 / 2012-9 / 2014-12	Various Capital Improvements, Amended to include Improvements Resulting from Storm Damage	724.00			724.00		
2012-6	Various 2012 Capital Improvements	32,827.35			32,827.35		
2013-2	County College	1,500,000.00	\$ 1,700,000.00				3,200,000.00
2013-6	Various Capital Improvements	280.00			280.00		
2014-4	County College Improvements		5,750,000.00	\$ 5,750,000.00			
2014-5	Construction of a Technical High School		70,000,000.00	63,890,000.00		\$ 5,506,681.42	603,318.58
2014-6	Various Capital Improvements		4,523,806.00	4,520,000.00	3,806.00		
		<u>\$ 1,543,831.35</u>	<u>\$ 81,973,806.00</u>	<u>\$ 74,160,000.00</u>	<u>\$ 38,122.35</u>	<u>\$ 5,506,681.42</u>	<u>\$ 3,812,833.58</u>

SUPPLEMENTAL EXHIBITS

GRANT FUND

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Schedule of Cash and Reconciliation
 Per N.J.S.A. 40A:5-5--Treasurer
 For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$	72,730.64
Increased by Receipts:			
Revenue - Grants Receivable	\$ 21,497,831.55		
Interfund - Current Fund			
Local Matching Requirement	1,347,242.00		
Interfund Created	755,000.00		
Interfund - Health Board Grant Fund			
Receipts deposited in Grant Fund	496,464.00		
Interfund Liquidated	74,280.70		
Unappropriated Grant Reserves	<u>21,288.09</u>		
			<u>24,192,106.34</u>
			24,264,836.98
Decreased by Disbursements:			
Budget - Appropriated Grant Reserves	23,958,343.58		
Interfund - Health Board Grant Fund			
Disbursements Processed by Grant Fund	<u>304,933.22</u>		
			<u>24,263,276.80</u>
Balance Dec. 31, 2014		\$	<u><u>1,560.18</u></u>

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2014

<u>Grant Description</u>	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>2014 Transactions</u>		<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original</u> <u>Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments &</u> <u>Canceled</u>	
Area Plan - Adult Protective Services	\$ 13,840.00			\$ 13,840.00		
Disabled Resident Transportation - Casino Funds					\$ (40,204.43)	\$ 40,204.43
Area Plan - Title III Older Americans Act	25,115.00			25,071.00		44.00
Area Plan - Donations/Program Income	22,300.00			22,300.00		
Area Plan - Donations/Program Income	563,728.00			471,245.75	(50,246.00)	142,728.25
Area Plan - Sandy Relief Funds	34,985.00					34,985.00
Area Plan - Donations/Program Income	4,000.00					4,000.00
Area Plan - Social Services Block Grant				(55.00)		55.00
Title XX DYFS - Program Income	2,246.00				2,246.00	
FTA - Section 5307	957,000.00			957,000.00		
FTA - Section 5307 Program Income	48,000.00				48,000.00	
FTA - Section 5311	434,940.00			434,940.00		
Retired Senior Volunteer Prtogram (RSVP)	11,733.00			11,733.00		
FEMA - Emergency Shelter Program	2,027.00			1,013.50		1,013.50
Sandy Homeowner/Rental Assistance Program	567,150.00			20,114.00	420,000.00	127,036.00
Social Services Block Grant - Homeless	113,432.00	\$ 11,820.00		122,848.00		2,404.00
Social Services Block Grant - Blind	3,212.00			3,212.00		
Veterans Transportation	10,000.00			10,000.00		
Senior Health Insurance Program (SHIP)	9,600.00			9,600.00		
Disabled Resident Transportation - Casino Funds	591,185.44			477,512.66	71,000.00	42,672.78
Area Plan - Title III Older Americans Act		191,687.00	\$ 28,965.00	131,375.00		89,277.00
Area Plan - Meals on Wheels		132,157.00	7,849.00	89,899.00		50,107.00
Area Plan - Nutrition		214,082.00	120.00	113,803.00		100,399.00
Area Plan - Outreach		129,075.00	19,194.00	25,565.00		122,704.00
Area Plan - State Delivered Meals		17,601.00		9,652.00		7,949.00
Area Plan - Administration		57,989.00				57,989.00
Area Plan - Home Delivered Meals		1,087.00		774.00		313.00
Area Plan - Adult Protective Services		117,213.00		55,339.00		61,874.00

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2014

<u>Grant Description</u>	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>2014 Transactions</u>		<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original</u> <u>Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments &</u> <u>Canceled</u>	
Area Plan - Safe House & Transportation		\$ 20,891.00		\$ 10,428.00		\$ 10,463.00
Area Plan - Estate Proceeds		4,000.00		4,000.00		
Area Plan - NSIP		72,069.00	\$ 2,895.00	17,587.00		57,377.00
Area Plan - Care Coordination		23,810.00		11,907.00		11,903.00
Area Plan - Program Income		10,000.00		5,850.00		4,150.00
Area Plan - Program Income Transportation		2,000.00		2,000.00		
Area Plan - Sr Transportation		212,835.00				212,835.00
Area Plan - SSBG/HHS		248,128.00		194,929.00		53,199.00
Area Plan - SSBG/HHS Outreach		30,526.00				30,526.00
Area Plan - Program Income Meals on Wheels Muni		22,300.00		22,300.00		
Area Plan - Program Income Meals on Wheels		92,100.00		92,100.00		
Area Plan - Program Income Case Management		387,607.00		387,490.00		117.00
Area Plan - Program Income Nutrition		62,000.00		53,490.37		8,509.63
Area Plan - Program Income Outreach		3,505.00		2,777.00		728.00
Area Plan - Outreach Medicaid		7,738.00		7,738.00		
Area Plan - Senior Health Insurance Program (SHIP)		18,000.00	6,000.00	14,000.00		10,000.00
Personal Assistance Program		35,501.24		32,392.64		3,108.60
Enrichment Center		79,245.00		39,623.00		39,622.00
FTA - Section 5307		957,000.00	63,000.00			1,020,000.00
FTA - Section 5307 Program Income		48,000.00		47,362.90		637.10
FTA - Section 5311			455,087.00			455,087.00
Retired Senior Volunteer Prtogram (RSVP)		44,037.00	2,500.00	31,448.00		15,089.00

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2014

<u>Grant Description</u>	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>2014 Transactions</u>		<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original</u> <u>Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments &</u> <u>Canceled</u>	
Social Services Block Grant - Homeless		\$ 180,253.00		\$ 180,253.00		
Social Services Block Grant - Blind		22,035.00		5,575.00		\$ 16,460.00
Social Services Block Grant - Homeless			\$ 474,216.00	118,558.00		355,658.00
Veterans Transportation			15,000.00	5,000.00		10,000.00
Casino - Sr Citizens & Vets Transportation		380,000.00		16,027.48	\$ (71,000.00)	434,972.52
TOTAL - OFFICE ON AGING	\$ 3,414,493.44	3,836,291.24	1,074,826.00	4,309,618.30	379,795.57	3,636,196.81
CDBG Small Cities - Emergency Housing Repairs	19,000.00					19,000.00
State/Community Partnership	350,127.37			350,127.37		
Juvenile Accountability Block Grant	2,196.26			2,196.26		
Comprehensive Alcohol Grant	136,090.00			136,090.00		
JDAI - Innovation Funding	58,500.00			37,094.40		21,405.60
Differential Response Pilot Program	125,000.00			125,000.00		
Drug And Alcohol Alliance	265,880.36			264,235.34		1,645.02
State/Community Partnership		424,496.00		69,400.62		355,095.38
State/Community Juvenile Accountability Block Grant		6,943.00		6,943.00		
Social Service Block Grant - HSAC/CIACC, CFT		129,784.00		129,784.00		
Social Service Block Grant - HSAC/CIACC, CFT		73,630.00			73,630.00	
Social Service Block Grant - Alcohol/Drug Abuse		73,630.00		73,630.00		
Comprehensive Alcohol Grant		678,517.00		617,730.89		60,786.11
JDAI - Innovation Funding		60,000.00		6,650.00		53,350.00
Differential Response Pilot Program			300,000.00	175,000.00		125,000.00
Drug And Alcohol Alliance			247,619.00			247,619.00
TOTAL - DRUG/ALCOHOL & HUMAN SERVICES	956,793.99	1,447,000.00	547,619.00	1,993,881.88	73,630.00	883,901.11

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2014

<u>Grant Description</u>	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>2014 Transactions</u>		<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original</u> <u>Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments &</u> <u>Canceled</u>	
Homeland Security Grant	\$ 31,979.99				\$ 31,979.99	
Radiological Emergency Response Plan	19,728.57				19,728.57	
Commodities Distribution Plan	4,455.73				4,455.73	
Radiological Emergency Response Plan	16,188.58				16,188.58	
Subregional Transportation Planning	175.76				175.76	
Homeland Security Grant	121,850.55			\$ 121,848.61	1.94	
Radiological Emergency Response Plan				1,819.44	(1,819.44)	
Interoperable Emergency Communication Grant	3,532.69				3,532.69	
Traffic Safety Community Education - DUI	31,597.00				31,597.00	
Traffic Safety Community Education - Children	8,000.00				8,000.00	
Traffic Safety Grant	13,292.11				13,292.11	
Over The Limit Under Arrest	5,000.00				5,000.00	
CDBG Small Cities - Irene Storm	150,000.00		\$ 350,000.00	58,844.00		\$ 441,156.00
Homeland Security Grant	66,953.26			66,880.64	72.62	
Radiological Emergency Response Plan	683.37				683.37	
Traffic Safety Community Education - DUI	3,262.36				3,262.36	
Traffic Safety Community Education - Children	2,502.96				2,502.96	
Traffic Safety Grant	21,595.00				21,595.00	
Comprehensive Education - Juvenile Detention						
Residential Substance Abuse & Treatment (RSAT)	46,222.00			46,222.00		
Special Election Reimbursement - US Senate	637,528.00			444,674.44	192,853.56	
Subregional Transportation Planning	35,299.88			35,299.88		
National Parks - American Battlefield	49,500.00					49,500.00
Council On The Arts	16,438.00			16,438.00		

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2014

<u>Grant Description</u>	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>2014 Transactions</u>		<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original</u> <u>Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments &</u> <u>Canceled</u>	
GSPT - Acquisition of Trails / Open Space	\$ 87,327.35					\$ 87,327.35
Homeland Security Grant	100,000.00			\$ 73,809.89		26,190.11
Radiological Emergency Response Plan	128,736.00			106,020.01		22,715.99
Traffic Safety Community Education - DUI	1,950.84				\$ 1,950.84	
Body Armor Replacement Program		\$ 6,893.25		6,893.25		
Comprehensive Education - Juvenile Detention	29,250.00			29,250.00		
Body Armor Replacement Program		21,620.54		21,620.54		
Subregional Transportation Planning			\$ 72,400.00	6,381.41		66,018.59
NJ Historical Commission		10,290.00		10,290.00		
Recreation Opportunities		2,500.00		1,773.41		726.59
CDBG Small Cities - Handicapped Improvements		400,000.00				400,000.00
Council On The Arts		109,590.00		82,193.00		27,397.00
Southern Shore Regional Destination Marketing			16,500.00	16,500.00		
Emergency Management Agency Assistance			80,000.00			80,000.00
Homeland Security Grant			100,000.00			100,000.00
Drive Sober or get Pulled Over			5,000.00	2,977.23	2,022.77	
Body Armor Replacement Program			5,392.38	5,392.38		
Comprehensive Education - Juvenile Detention			103,500.00	51,750.00		51,750.00
Body Armor Replacement Program			16,105.00	16,105.00		
Clean Communities Grant			154,734.77	154,734.77		
TOTAL - GENERAL GRANTS	1,633,050.00	550,893.79	903,632.15	1,377,717.90	357,076.41	1,352,781.63
Workforce Investment Act				(51,086.00)	51,086.00	
Disability Employment Initiative	15,945.05				15,945.05	
Local CMAQ Initiatives	175,044.80			95,400.91		79,643.89
NJ Build	2,500.00				2,500.00	

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2014

<u>Grant Description</u>	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>2014 Transactions</u>		<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original</u> <u>Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments &</u> <u>Canceled</u>	
Mobility Management Project	\$ 10,396.99				\$ 10,396.99	
Workforce Investment Act	165,734.45			\$ 88,735.45	76,999.00	
Gateway Community Action Partnership	6,098.30				6,098.30	
Hurricane Sandy Disaster Natl Emergency	13,863.00				13,863.00	
Talent Development Partnership Grant	22,200.00			13,000.00	9,200.00	
DHS - Special Transportation Initiative	25,826.00			25,826.00		
Workforce Investment Act	4,919,527.00	\$ 6,420.00	\$ 113,625.22	4,572,609.22	32,689.00	\$ 434,274.00
Job Access & Reverse Commute Program	148,877.90			148,877.90		
Gateway Community Action Partnership	80,666.29			78,635.83	2,030.46	
DHS - Special Transportation Initiative			25,826.00	12,914.00		12,912.00
Workforce Investment Act			6,335,139.00	1,556,355.00		4,778,784.00
Job Access & Reverse Commute Program			310,000.00	93,022.95		216,977.05
Gateway Community Action Partnership			106,276.71	44,230.87		62,045.84
Youth Symposium Career Exploration			32,224.00			32,224.00
TOTAL - EMPLOYMENT TRAINING GRANTS	5,586,679.78	6,420.00	6,923,090.93	6,678,522.13	220,807.80	5,616,860.78
Edward Byrne Justice Grant - JAG	271.57			271.57		
VOCA Sexual Assault Nurse Examiner (SANE)		61,927.00		55,254.59		6,672.41
Victims Of Crime Act (VOCA)	814.23			814.23		
Edward Byrne Justice Grant - Megans Law	8,602.50			8,602.50		
Edward Byrne Justice Grant - JAG	6,516.00			6,516.00		
Victim Witness Advocacy Fund	24,954.00			24,954.00		
Community Justice / JAG Program	61,500.00			61,500.00		

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2014

<u>Grant Description</u>	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>2014 Transactions</u>		<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original</u> <u>Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments &</u> <u>Canceled</u>	
Body Armor Replacement Program		\$ 5,180.77		\$ 5,180.77		
Victims Of Crime Act (VOCA)	\$ 166,571.00			130,987.46		\$ 35,583.54
Multi-Jurisdiction Gangs, Guns & Narcotics		161,222.00		86,666.44		74,555.56
Edward Byrne Justice Grant - JAG			\$ 6,658.00			6,658.00
Violence Against Women		21,459.00		21,459.00		
Body Armor Replacement Program			3,958.41	3,958.41		
Victims Of Crime Act (VOCA)			178,104.00			178,104.00
TOTAL - PROSECUTOR GRANTS	269,229.30	249,788.77	188,720.41	406,164.97		301,573.51
Fed Hwy - Buckshutem	122,279.79				\$ 122,279.79	
Fed Hwy - Irving Ave # Stp-0140 (104)	379,884.15				379,884.15	
Fed Hwy - Main & Burns #Stp-1009 (108)	210,043.25				210,043.25	
Fed Hwy - Resurf Main Rd#Stp-1009(109)	213,795.30				213,795.30	
Fed Hwy - Mays Landing Rd, Cr 552	772,185.15				772,185.15	
Fed Hwy - Old Deerfield Pike, Cr 606	306,579.96				306,579.96	
Fed Hwy - Garden Road, Cr 674	213,547.50				213,547.50	
Intersection Improvements - Main/Grant	118,439.75				118,439.75	
USDA Rural Business Enterp - Nabb Ave Ext	121,000.00			121,000.00		
Fed Hwy - ARRA Rt#552,555,607,621,622,678	21,967.62				21,967.62	
Fed Hwy - Resurfacing Cr 635	108,785.47				108,785.47	
Fed Hwy - Resurfacing Cr 698-Fairton-Mill	228,418.31				228,418.31	
Fed Hwy - Old Deerfield Pike Resurf(Cr606)	41,600.47				41,600.47	
Fed Hwy - Sherman Ave At The Boulevards	1,881,510.72			788,566.19	1,092,944.53	
Local Bridge Future Need - CR 670 / Dante	11,215.79				11,215.79	
Fed Hwy - Chestnut & Brewster Light	362,986.78			330,476.70	32,510.08	
Fed Hwy - Oak & West Signalization	60,864.43				60,864.43	

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2014

<u>Grant Description</u>	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>2014 Transactions</u>		<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original</u> <u>Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>	<u>Received</u>	<u>Adjustments &</u> <u>Canceled</u>	
Fed Hwy - Centerton Rd, Mill Overlay	\$ 569,812.10			\$ 408,168.02	\$ 161,644.08	
Fed Hwy - Main Rd-Chestnut To Maple	415,006.80			336,211.96	78,794.84	
Fed Hwy - Main St-Rockville To Strawb	637,172.61			444,836.10	192,336.51	
Fed Hwy - Wheat Road & East Avenue	96,822.44				96,822.44	
Fed Hwy - Buckshutem/Mauricetown Bypass	804,495.52			387,580.18		\$ 416,915.34
Fed Hwy - Silver Run Road	188,826.46			139,572.57	49,253.89	
Capital Transportation Program	75,000.00					75,000.00
State Aid - Annual Transportation Program	10,049.07					10,049.07
Local Bridge - Stow / Cohansey Creeks	75,000.00			75,000.00		
Fed Hwy - Mill & Overlay Program	1,490,215.03			753,654.38		736,560.65
State Aid - Annual Transportation Program	2,520,398.56			801,777.02		1,718,621.54
Fed Hwy Administration			\$ 2,947,550.00	703.49		2,946,846.51
State Aid - Annual Transportation Program			3,171,300.00	2,003,638.23		1,167,661.77
Local Bridge - CR 637 / Fortescue Creek	653,455.00			181,920.70		471,534.30
Fed Hwy Administration			1,651,260.00			1,651,260.00
Capital Transportation Program			3,846,900.00			3,846,900.00
TOTAL - ROAD GRANTS	12,711,358.03		11,617,010.00	6,773,105.54	4,513,913.31	13,041,349.18
TOTAL - ALL COUNTY GRANTS	24,571,604.54	\$ 6,090,393.80	21,254,898.49	21,539,010.72	5,545,223.09	24,832,663.02
TOTAL - HEALTH BOARD GRANTS	604,995.16	401,436.00			1,006,431.16	
TOTAL	\$ 25,176,599.70	\$ 6,491,829.80	\$ 21,254,898.49	\$ 21,539,010.72	\$ 6,551,654.25	\$ 24,832,663.02
Unappropriated Reserves Realized as Revenue			SD-3	\$ 41,179.17		
Cash Receipts			SD-1	21,497,831.55		
				<u>\$ 21,539,010.72</u>		

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Unappropriated
 For the Year Ended December 31, 2014

<u>Grant Name</u>	<u>Dec. 31, 2013</u>	<u>Appropriated</u>	<u>Cash Receipts</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u>
Workforce New Jersey	\$ 472.61	\$ 472.61			
Local Law Enforcement Block Grant	548.00			\$ 548.00	
Historic Commission Grant			\$ 5,145.00		\$ 5,145.00
Southern Shore Regional DMO			10,000.00		10,000.00
Small Cities CDBG Emergency Housing	2,050.00	2,050.00	3,390.00		3,390.00
Traffic Safety Community Education - DUI			2,753.09		2,753.09
Body Armor Replacement - Sheriff	6,893.25	6,893.25			
Body Armor Replacement - Prosecutor	5,180.77	5,180.77			
Body Armor Replacement - Jail	21,620.54	21,620.54			
Edward Byrne Narcotics Grant	4,962.00	4,962.00			
Total	\$ 41,727.17	\$ 41,179.17	\$ 21,288.09	\$ 548.00	\$ 21,288.09

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2014

	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>Paid or Charged</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>			
Area Plan - Donations/Program Income	\$ 1,127.00					\$ 1,127.00
Casino - Sr Citizens & Vets Transportation					\$ (40,204.43)	40,204.43
Area Plan - Meals on Wheels	17,045.57			\$ 14,069.38		2,976.19
Area Plan - NSIP - Nutrition	41,176.83			23,101.42		18,075.41
Area Plan - Donations/Program Income	34,190.84			2,356.67		31,834.17
Area Plan - Donations/Program Income	2,533.32			2,533.32		
Area Plan - Title III Administration	2,348.99			2,348.99		
Area Plan - Sandy Relief Funds	1,349.00					1,349.00
Area Plan - Safe House & Transportation	144.24			144.24		
Area Plan - Adult Protective Services	22,295.06			22,295.06		
Area Plan - Sandy Relief Funds	1,682.00			1,682.00		
Area Plan - Care Coordination	2,383.09			2,383.09		
Area Plan - Care Coordination	85,725.68			41,047.27		44,678.41
Area Plan - Transportation Admin	4,721.61			4,721.61		
Area Plan - Transportation Operating	6,544.80			6,544.80		
Area Plan - Outreach Admin	1,221.63			1,221.63		
Area Plan - Outreach Operating	3,890.75			3,890.75		
Area Plan - Senior Health Insurance Program (SHIP)	6,258.37			6,258.37		
Area Plan - Medicaid Outreach	443.01			443.01		
Social Services Block Grant - Personal Assistance	3,558.15			3,558.15		
Enrichment Center	13,452.72			11,206.72		2,246.00

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2014

	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>Paid or Charged</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>			
FTA - Section 5307	\$ 169,588.90			\$ 169,588.90		
FTA - Section 5311	342,214.27			342,214.27		
Retired Senior Volunteer Prtogram (RSVP)	2,074.49			2,074.49		
Retired Senior Volunteer Prtogram (RSVP) - Match	23,615.65			20,231.05		\$ 3,384.60
Sandy Homeowner/Rental Assistance Program	6,000.00			(440,372.50)	\$ 420,000.00	26,372.50
Social Services Block Grant - Homeless	4,167.30	\$ 11,820.00		15,987.30		
Veterans Transportation	7,500.00			7,500.00		
Casino - Sr Citizens & Vets Transportation	118,455.13			4,782.35	71,000.00	42,672.78
Area Plan - Title III Older Americans Act		191,687.00	\$ 28,965.00	214,231.00		6,421.00
Area Plan - Meals on Wheels		374,387.00	9,296.00	364,083.57		19,599.43
Area Plan - Nutrition		419,635.00	1,568.00	328,375.47		92,827.53
Area Plan - Outreach		255,397.00	19,194.00	177,305.63		97,285.37
Area Plan - Weekend Home Meals		25,153.00		19,204.74		5,948.26
Area Plan - Title III Administration		57,989.00		56,319.42		1,669.58
Area Plan - Home Delivered Meals		1,391.00		1,391.00		
Area Plan - Adult Protective Services		117,213.00		103,982.14		13,230.86
Area Plan - Safe House & Transportation		20,891.00		20,891.00		
Area Plan - Care Coordination Administration		23,810.00		20,924.76		2,885.24
Area Plan - Care Coordination Operating		387,607.00		107,134.74		280,472.26
Area Plan - Transportation Administration		38,461.00		34,757.44		3,703.56
Area Plan - Transportation Operating		247,318.00		244,037.27		3,280.73

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2014

	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>Paid or Charged</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>			
Area Plan - SSBG		\$ 248,128.00		\$ 240,019.00		\$ 8,109.00
Area Plan - Outreach Admin		10,175.00		8,947.00		1,228.00
Area Plan - Outreach Operating		30,531.00		25,639.30		4,891.70
Area Plan - Medicaid Outreach		7,738.00		7,215.41		522.59
Area Plan - Senior Health Insurance Program (SHIP)		18,000.00	\$ 6,000.00	9,956.60		14,043.40
Social Services Block Grant - Personal Assistance		35,501.24		31,241.03		4,260.21
Enrichment Center		81,491.00		73,671.29		7,819.71
FTA - Section 5307		1,388,249.00	63,000.00	1,231,175.01		220,073.99
FTA - Section 5311			455,087.00	133,644.25		321,442.75
Retired Senior Volunteer Prtogram (RSVP)		44,037.00	2,500.00	37,463.81		9,073.19
Retired Senior Volunteer Prtogram (RSVP) - Match		34,607.00		10,081.90		24,525.10
Social Services Block Grant - Homeless		180,253.00		180,253.00		
Social Services Block Grant - Blind		22,035.00		22,035.00		
Social Services Block Grant - Homeless			474,216.00	462,079.09		12,136.91
Veterans Transportation			15,000.00	7,500.00		7,500.00
Casino - Sr Citizens & Vets Transportation		380,000.00		246,897.51	\$ (71,000.00)	204,102.49
TOTAL - OFFICE ON AGING	\$ 925,708.40	4,653,504.24	1,074,826.00	4,692,269.72	379,795.57	1,581,973.35
CDBG Small Cities - Emergency Housing Repairs	65,524.88			(3,751.99)		69,276.87

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2014

	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>Paid or Charged</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>			
Differential Response Pilot Program	\$ 9,477.87					\$ 9,477.87
State/Community Partnership	6,239.00			\$ 6,239.00		
Social Service Block Grant - HSAC/CIACC, CFT	562.52			562.52		
Social Service Block Grant - Alcohol/Drug Abuse	9,342.76			9,342.76		
Comprehensive Alcohol Grant	55,184.71			55,184.71		
JDAI - Innovation Funding	250.00			250.00		
Drug And Alcohol Alliance	34,201.05			32,556.03		1,645.02
State/Community Partnership		\$ 424,496.00		417,849.94		6,646.06
State/Community Juvenile Accountability Block Grant		7,714.00		7,714.00		
Social Service Block Grant - HSAC/CIACC, CFT		129,784.00		128,197.16		1,586.84
Social Service Block Grant - HSAC/CIACC, CFT		73,630.00			\$ 73,630.00	
Social Service Block Grant - Alcohol/Drug Abuse		88,555.00		88,063.80		491.20
Comprehensive Alcohol Grant		725,589.00		712,219.54		13,369.46
JDAI - Innovation Funding		60,000.00		60,000.00		
Differential Response Pilot Program			\$ 300,000.00	300,000.00		
Drug & Alcohol Alliance			247,619.00	205,913.06		41,705.94
TOTAL - DRUG/ALCOHOL & HUMAN SERVICES	180,782.79	1,509,768.00	547,619.00	2,020,340.53	73,630.00	144,199.26
Homeland Security Grant	21,859.72				21,859.72	
Body Armor Replacement Program	656.50			656.50		

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2014

	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>Paid or Charged</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>			
State Criminal Alien Assistance Program	\$ 3,574.35			\$ 3,574.35		
CDBG Small Cities - Well at Manor	1,842.18				\$ 1,842.18	
Radiological Emergency Response Plan	20,171.00				20,171.00	
FEMA - Special Needs Shelter, Planning & Support	21,429.33				21,429.33	
FEMA - Commodities Distribution Plan	57,645.87				57,645.87	
State Criminal Alien Assistance Program	42,678.50			42,678.50		
ARRA - Wastewater Management Plan	5,000.00				5,000.00	
Emergency Management Agency Assistance	323.94			323.94		
Radiological Emergency Response Plan	16,188.58				16,188.58	
State Criminal Alien Assistance Program	96,096.00			84,427.61		\$ 11,668.39
Body Armor Replacement Program	324.58			324.58		
Subregional Transportation Planning	2,500.00				2,500.00	
Homeland Security Grant	4,198.28			4,125.75	72.53	
Interoperable Emergency Communication Grant	3,532.69				3,532.69	
Traffic Safety Community Education - DUI	31,455.00				31,455.00	
Traffic Safety Community Education - Children	5,878.46				5,878.46	
Traffic Safety Grant	13,292.11				13,292.11	
Over The Limit Under Arrest	5,000.00				5,000.00	
State Criminal Alien Assistance Program	103,135.00					103,135.00
Body Armor Replacement Program	13,792.37			(981.08)		14,773.45
CDBG Small Cities - Irene Storm	148,500.00		\$ 350,000.00	95,444.00		403,056.00

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2014

	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>Paid or Charged</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>			
Emergency Management Agency Assistance	\$ 10,000.00			\$ 7,192.25		\$ 2,807.75
Homeland Security Grant	23,516.35			23,515.94	\$ 0.41	
Radiological Emergency Response Plan	6,600.77				6,600.77	
Traffic Safety Community Education - DUI	26,287.00				26,287.00	
Traffic Safety Community Education - Children	4,000.00				4,000.00	
Traffic Safety Grant	21,595.00				21,595.00	
State Criminal Alien Assistance Program	110,010.00					110,010.00
Body Armor Replacement Program	3,765.78			882.75		2,883.03
Body Armor Replacement Program	15,386.18					15,386.18
Special Election Reimbursement - US Senate	211,433.20			15,835.19	195,598.01	
Subregional Transportation Planning	46,711.87			45,055.73	1,656.14	
National Parks - American Battlefield	49,500.00			10,677.75		38,822.25
NJ Historical Commision	2,500.00			2,500.00		
GSPT - Acquisition of Trails / Open Space	87,327.35					87,327.35
Emergency Management Agency Assistance	15,000.00					15,000.00
Homeland Security Grant	100,000.00			100,000.00		
FEMA Emergency Exercises - 2003	2,691.94			2,604.73	87.21	
Radiological Emergency Response Plan	51,389.17			35,031.96		16,357.21
Traffic Safety Community Education - DUI	19,845.00			17,894.16	1,950.84	
Body Armor Replacement Program		\$ 6,893.25				6,893.25
Comprehensive Education - Juvenile Detention	264,288.41			183,093.38	81,195.03	

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2014

	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>Paid or Charged</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>			
State Criminal Alien Assistance Program	\$ 100,419.00					\$ 100,419.00
Body Armor Replacement Program		\$ 21,620.54				21,620.54
Subregional Transportation Planning			\$ 90,500.00	\$ 39,925.00		50,575.00
NJ Historical Commission		10,290.00		10,290.00		
Recreation Opportunities		3,000.00		1,773.41		1,226.59
CDBG Small Cities - Handicapped Improvements		440,000.00		34,100.00		405,900.00
Council On The Arts		109,590.00		109,590.00		
Southern Shore Regional Destination Marketing			16,500.00	15,365.87		1,134.13
Emergency Management Agency Assistance			80,000.00			80,000.00
Homeland Security Grant			100,000.00			100,000.00
Drive Sober or get Pulled Over			5,000.00	2,977.23	\$ 2,022.77	
Body Armor Replacement Program			5,392.38			5,392.38
Comprehensive Education - Juvenile Detention			445,000.00	130,489.62		314,510.38
Body Armor Replacement Program			16,105.00			16,105.00
Clean Communities Grant			154,734.77	154,734.77		
TOTAL - GENERAL GRANTS	1,791,341.48	591,393.79	1,263,232.15	1,174,103.89	546,860.65	1,925,002.88
Disability Employment Initiative	15,945.05				15,945.05	
Local CMAQ Initiatives	157,439.38			90,789.22		66,650.16

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2014

	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>Paid or Charged</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>			
NJ Build	\$ 2,500.00				\$ 2,500.00	
Mobility Management Project	10,396.99				10,396.99	
Workforce Investment Act	356,895.66			\$ 279,897.66	76,998.00	
Gateway Community Action Partnership	10,733.56			4,635.26	6,098.30	
Hurricane Sandy Disaster Natl Emergency	13,862.93				13,862.93	
Talent Development Partnership Grant	21,958.00				9,200.00	\$ 12,758.00
DHS - Special Transportation Initiative	19,944.15			19,944.15		
Workforce Investment Act	3,980,463.32	\$ 6,420.00	\$ 113,625.22	3,625,512.21	32,689.00	442,307.33
Job Access & Reverse Commute Program	117,755.72			117,755.72		
Gateway Community Action Partnership	101,585.38			99,554.92	2,030.46	
DHS - Special Transportation Initiative			25,826.00	6,935.93		18,890.07
Workforce Investment Act			6,335,139.00	2,479,291.64		3,855,847.36
Job Access & Reverse Commute Program			310,000.00	186,046.39		123,953.61
Gateway Community Action Partnership			106,276.71	29,995.49		76,281.22
Youth Symposium Career Exploration			32,224.00	2,247.72		29,976.28
TOTAL - EMPLOYMENT TRAINING GRANTS	4,809,480.14	6,420.00	6,923,090.93	6,942,606.31	169,720.73	4,626,664.03
Federal BVP Vest Program	153.86			153.86		
Edward Byrne Justice Grant - JAG	271.57			271.57		

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2014

	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>Paid or Charged</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>			
Federal BVP Vest Program	\$ 1,821.15			\$ 1,202.16		\$ 618.99
Federal BVP Vest Program	4,131.86					4,131.86
VOCA Sexual Assault Nurse Examiner (SANE)		\$ 77,409.00		77,403.08		5.92
Edward Byrne Justice Grant - Megans Law	11,470.00			11,470.00		
Victim Witness Advocacy Fund	6,739.17			6,739.17		
Community Justice / JAG Program	61,500.00			61,500.00		
Body Armor Replacement Program		5,180.77		3,231.00		1,949.77
Victims Of Crime Act (VOCA)	183,923.40			183,923.40		
Multi-Jurisdiction Gangs, Guns & Narcotics		161,222.00		161,214.24		7.76
Edward Byrne Justice Grant - JAG			\$ 6,658.00			6,658.00
Violence Against Women		28,612.00		28,612.00		
Body Armor Replacement Program			3,958.41			3,958.41
Victims Of Crime Act (VOCA)			222,630.00			222,630.00
TOTAL - PROSECUTOR GRANTS	270,011.01	272,423.77	233,246.41	535,720.48		239,960.71
Fed Hwy - Buckshutem	10,411.81				\$ 10,411.81	
Fed Hwy - Irving Ave # Stp-0140 (104)	379,884.15				379,884.15	
Fed Hwy - Main & Burns #Stp-1009 (108)	210,043.25				210,043.25	
Fed Hwy - Resurf Main Rd#Stp-1009(109)	213,795.30				213,795.30	
Fed Hwy - Mays Landing Rd, Cr 552	772,185.15				772,185.15	

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2014

	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>Paid or Charged</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>			
Fed Hwy - Old Deerfield Pike, Cr 606	\$ 306,579.97				\$ 306,579.97	
Fed Hwy - Garden Road, Cr 674	213,547.50				213,547.50	
Intersection Improvements - Main/Grant	118,439.75				118,439.75	
Capital Transportation Program	43,281.51				43,281.51	
Fed Hwy - ARRA Rt#552,555,607,621,622,678	33,156.76				33,156.76	
Fed Hwy - Resurfacing Cr 635	108,785.47				108,785.47	
Fed Hwy - Resurfacing Cr 698-Fairton-Mill	228,418.31				228,418.31	
Fed Hwy - Old Deerfield Pike Resurf(Cr606)	41,600.47				41,600.47	
Capital Transportation Program				\$ (36,453.16)		\$ 36,453.16
Fed Hwy - Sherman Ave At The Boulevards	1,077,769.49				1,077,769.49	
Capital Transportation Program				(55,726.41)		55,726.41
Local Bridge - CR 670 / Dante	11,215.79				11,215.79	
Fed Hwy - Chestnut & Brewster Light	113,518.65			63,799.35	49,719.30	
FEMA - Wing Wall Repair Downe Twp	49,356.11					49,356.11
Fed Hwy - Oak & West Signalization	60,864.43				60,864.43	
Fed Hwy - Centerton Road, Mill & Overlay	152,812.33			(21,527.04)	174,339.37	
Fed Hwy - Main Rd-Chestnut To Maple	116,488.77				116,488.77	
Fed Hwy - Main St-Rockville To Strawb	210,000.89				210,000.89	
Fed Hwy - Wheat Road & East Avenue	96,822.44				96,822.44	
Fed Hwy - Buckshutem/Mauricetown Bypass	81,673.59					81,673.59
Fed Hwy - Silver Run Road	66,642.80			2,929.54	63,713.26	

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2014

	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>Paid or Charged</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>			
Capital Transportation Program	\$ 53,365.19					\$ 53,365.19
Capital Transportation Program	100,000.00					100,000.00
Fed Hwy - Mill & Overlay Program	234,512.93					234,512.93
State Aid - Annual Transportation Program	1,069,036.02			\$ 1,069,036.02		
Fed Hwy Administration			\$ 2,947,550.00	2,834,367.75		113,182.25
State Aid - Annual Transportation Program			3,171,300.00	2,671,517.64		499,782.36
Local Bridge - CR 637 / Fortescue Creek	667,940.00			23,905.70		644,034.30
Fed Hwy Administration			1,651,260.00			1,651,260.00
Capital Transportation Program			3,846,900.00			3,846,900.00
TOTAL - ROAD GRANTS	6,842,148.83		11,617,010.00	6,551,849.39	\$ 4,541,063.14	7,366,246.30
TOTAL - ALL COUNTY GRANTS	14,819,472.65	\$ 7,033,509.80	21,659,024.49	21,916,890.32	5,711,070.09	15,884,046.53
TOTAL - HEALTH BOARD GRANTS	329,182.68	401,436.00		(10,001.00)	740,619.68	
TOTAL	\$ 15,148,655.33	\$ 7,434,945.80	\$ 21,659,024.49	\$ 21,906,889.32	\$ 6,451,689.77	\$ 15,884,046.53

(Continued)

COUNTY OF CUMBERLAND
 FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2014

	<u>Dec. 31, 2013</u> <u>Balance</u>	<u>2014 Budget</u>		<u>Paid or Charged</u>	<u>Canceled</u>	<u>Dec. 31, 2014</u> <u>Balance</u>
		<u>Original Adopted</u>	<u>Amended by</u> <u>NJSA 40A:4-87</u>			
Appropriated Grant Balances - End of Year	\$ 15,148,655.33					\$ 15,884,046.53
Cash Disbursements				\$ 23,958,343.58		
12/31/2013 Encumbrances	9,199,463.07			(9,199,463.07)		
12/31/2014 Encumbrances				7,148,008.81		7,148,008.81
TOTAL	<u>\$ 24,348,118.40</u>			<u>\$ 21,906,889.32</u>		<u>\$ 23,032,055.34</u>
	<u>TOTAL</u>	<u>Original Budget</u>	<u>Amendments</u>			
Grant Revenue	\$ 27,746,728.29	\$ 6,491,829.80	\$ 21,254,898.49			
Local Matching	1,347,242.00	943,116.00	404,126.00			
Total from Budget	<u>\$ 29,093,970.29</u>	<u>\$ 7,434,945.80</u>	<u>\$ 21,659,024.49</u>			

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Due to Current Fund
 For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ (859,484.77)
Cash Receipts - Current Fund		<u>(755,000.00)</u>
		(1,614,484.77)
Grant Adjustments:		
Grant Appropriations Canceled	\$ (5,711,070.09)	
Unappropriated Grants Canceled	(548.00)	
Grants Receivable Canceled	<u>5,545,223.09</u>	
Total Grant Adjustments		<u>(166,395.00)</u>
Balance Dec. 31, 2014		<u><u>\$ (1,780,879.77)</u></u>

COUNTY OF CUMBERLAND
FEDERAL, STATE AND OTHER GRANT FUND
 Schedule of Due to/from Board of Health
 For the Year Ended December 31, 2014

Accrued in 2014:

Increased by:

Beginning Balance Transfers:

12/31/13 Grant Appropriations	\$	(329,182.68)
12/31/13 Grant Encumbrances		(10,001.00)
Grants Receivable Canceled		604,995.16

Total Beginning Balance Transfers		\$ 265,811.48
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Decreased by:

Cash Received/Disbursed through transition

Cash Receipts	\$	(496,464.00)
Cash Disbursed		304,933.22

(191,530.78)

Cash Transfer from Health Board -
 Interfund Liquidated

(74,280.70)

Total Disbursements		\$ (265,811.48)
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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, 2014 and 2013

	<u>Dec. 31, 2014</u>	<u>Dec. 31, 2013</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 129,798.68	\$ 357,520.96
	\$ 129,798.68	\$ 357,520.96
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 27,929.61	\$ 36,295.11
Due to State of New Jersey	42,865.05	240,580.10
Reserve for Attorneys' Deposits	59,004.02	80,645.75
	\$ 129,798.68	\$ 357,520.96

See Exhibit SK for Cash Reconciliation at December 31, 2014.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2014

<hr/>			
Balance Dec. 31, 2013			
County Clerk Fees	\$	13,853.60	
Realty Transfer Fees		22,193.00	
Copier Revenue		158.00	
Interest		90.51	
			\$ 36,295.11
Increased by:			
Collections:			
County Clerk Fees	\$	724,434.30	
Realty Transfer Fees		222,888.50	
Clerk - Modernization Trust Fund		46,888.00	
		994,210.80	
County Board of Health Priority Fund		68,050.00	
Public Health Priority Funding		39,231.00	
Copier Fee Revenue		12,896.95	
Interest Earned		1,223.25	
			1,115,612.00
			1,151,907.11
Decreased by:			
Payments to County Treasurer:			
County Clerk Fees		727,105.80	
Realty Transfer Fees		231,263.50	
Clerk - Modernization Trust Fund		47,056.00	
		1,005,425.30	
County Board of Health Priority Fund		68,050.00	
Public Health Priority Funding		36,213.50	
Copier Fee Revenue		13,054.95	
Interest		1,233.75	
			1,123,977.50
Balance Dec. 31, 2014			\$ 27,929.61

Analysis of Balance Dec. 31, 2014

County Clerk Fees	\$	11,014.10	
Realty Transfer Fees		16,835.50	
Interest		80.01	
			\$ 27,929.61

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2014 and 2013

	<u>Dec. 31, 2014</u>	<u>Dec. 31, 2013</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 13,299.50	\$ 15,746.82
Custodian Account:		
Cash and Cash Equivalents	7,884,622.82	7,677,132.31
	<u>\$ 7,897,922.32</u>	<u>\$ 7,692,879.13</u>
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 3,756.99	\$ 3,702.60
Accounts Payable	47.59	44.31
Attorneys' Deposits	6,571.47	7,501.46
Reserve for Senior Free Wills	2,923.45	4,498.45
	13,299.50	15,746.82
Custodian Account:		
Reserve for Custodian Funds	7,884,622.82	7,677,132.31
	<u>\$ 7,897,922.32</u>	<u>\$ 7,692,879.13</u>

See Exhibit SK for Cash Reconciliation at December 31, 2014.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate Custodian Account
 Statement of Cash and Cash Equivalents
 For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 7,677,132.31
Increased by Receipts:		
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order	\$ 1,149,669.29	
Maturity of Certificate of Deposits	140,000.00	
Interest on Certificate of Deposits and Intermingled Minor Account	51,615.08	
		1,341,284.37
		9,018,416.68
Decreased by Disbursements:		
Payments Made Pursuant to Order by the County Court, Probate Division	1,127,759.96	
Interest, Penalties and Service Charges	6,033.90	
		1,133,793.86
Balance Dec. 31, 2014		\$ 7,884,622.82

Schedule of Cash and Cash Equivalents Dec. 31, 2014

Colonial Bank, FSB Guardianship -- Intermingled Minor Account		\$ 7,117,220.54
First National Bank of Elmer		
Certificate of Deposit No.:		
xxx42		66,780.34
xxx14		20,775.09
Century Federal Savings		
Certificates of Deposit Nos.:		
xxx97		81,168.19
xxx51		170,227.71
xxx58		107,347.23
xxx88		72,859.58
xxx49		57,605.54
xxx79		23,877.35
xxx33		26,249.93
xxx07		40,021.37
xxx57		100,489.95
		\$ 7,884,622.82

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2014

Balance Dec. 31, 2013			
Surrogate Fees	\$	3,695.49	
Interest		<u>7.11</u>	
			\$ 3,702.60
Increased by:			
Collections:			
Fees		158,526.98	
Surrogate - Modernization Trust Fund		9,688.00	
Interest Earned		<u>72.96</u>	
			<u>168,287.94</u>
			171,990.54
Decreased by:			
Payments to County Treasurer:			
Fees		158,471.19	
Surrogate - Modernization Trust Fund		9,688.00	
Interest Earned		<u>74.36</u>	
			<u>168,233.55</u>
Balance Dec. 31, 2014			<u><u>\$ 3,756.99</u></u>

Analysis of Balance Dec. 31, 2014

Surrogate Fees	\$	3,751.28	
Interest		<u>5.71</u>	
			<u><u>\$ 3,756.99</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2014 and 2013

	<u>Dec. 31, 2014</u>	<u>Dec. 31, 2013</u>
<u>ASSETS</u>		
Cash	\$ 193,742.47	\$ 97,956.41
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 95.91	\$ 80.33
Reserve for Attorneys' Deposits	4,957.07	5,959.39
Garnish Payments	10,257.74	10,094.28
Levy Payments	20,490.84	
Reserve for Sales and Executions	157,940.91	81,822.41
	<u>\$ 193,742.47</u>	<u>\$ 97,956.41</u>

See Exhibit SK for Cash Reconciliation at December 31, 2014.

COUNTY OF CUMBERLAND
 OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2014

Balance Dec. 31, 2013		\$ 80.33
Increased by:		
Collections:		
Fees	\$ 129,557.61	
Sheriff - Modernization Trust Fund	12,512.00	
Interest Earned	<u>1,070.27</u>	
		<u>143,139.88</u>
		143,220.21
Decreased by:		
Payments to County Treasurer:		
Fees	129,557.61	
Sheriff - Modernization Trust Fund	12,512.00	
Interest	<u>1,054.69</u>	
		<u>143,124.30</u>
Balance Dec. 31, 2014		<u><u>\$ 95.91</u></u>

Analysis of Balance Dec. 31, 2014

Interest - Revenue		\$ 94.76
Interest - Subpoena		<u>1.15</u>
		<u><u>\$ 95.91</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Adjuster
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2014 and 2013

	<u>Dec. 31, 2014</u>	<u>Dec. 31, 2013</u>
<u>ASSETS</u>		
Accounts Receivable:		
Hospital Patients	\$ 550.74	\$ 650.74
State Institution Patients	7,784.34	7,784.34
	\$ 8,335.08	\$ 8,435.08
<u>RESERVES</u>		
Reserve for Accounts Receivable	\$ 8,335.08	\$ 8,435.08

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Adjuster
Statement of Due To County Treasurer
For the Year Ended December 31, 2014

Accrued in 2014

Increased by:

Collections:

Board of Patients in State Institutions

\$ 33,878.38

Decreased by:

Payments to County Treasurer:

Board of Patients in State Institutions

\$ 33,878.38

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Prosecutor's Confidential Fund
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2014 and 2013

<u>ASSETS</u>	<u>Dec. 31, 2014</u>	<u>Dec. 31, 2013</u>
Cash	\$ 9,290.07	\$ 11,397.10
 <u>RESERVES</u> 		
Reserve for Prosecutor's Confidential Fund	\$ 9,290.07	\$ 11,397.10

See Exhibit SK for Cash Reconciliation at December 31, 2014.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Cumberland Manor
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2014 and 2013

	<u>Dec. 31, 2014</u>	<u>Dec. 31, 2013</u>
<u>ASSETS</u>		
Patients' Accounts Receivable	\$ 2,827,669.26	\$ 2,827,669.26
Due from Medicare	151,736.16	151,736.16
	<u>\$ 2,979,405.42</u>	<u>\$ 2,979,405.42</u>
<u>RESERVES</u>		
Reserve for Patients' Accounts Receivable	\$ 2,827,669.26	\$ 2,827,669.26
Reserve for Due from Medicare	151,736.16	151,736.16
	<u>\$ 2,979,405.42</u>	<u>\$ 2,979,405.42</u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Statement of Cash Reconciliation
 As of December 31, 2014

	<u>Bank</u>	<u>Balance per Certification</u>	<u>Date</u>	<u>Add: Deposit in Transit</u> <u>Amount</u>	<u>Outstanding Checks per Permanent Record</u>	<u>Balance</u>	<u>Reference</u>
County Clerk: Revenue Account	(A)	\$ 160,829.68	01/02/15	\$ 1,030.00	\$ 32,061.00	<u>\$ 129,798.68</u>	(SE)
Surrogate: Revenue Account	(A)	9,713.05	01/02/15	663.00	\$ 10,376.05		
Senior Free Wills	(A)	2,923.45			<u>2,923.45</u>	<u>\$ 13,299.50</u>	(SF)
Sheriff: Revenue Account	(B)	246,570.98			52,829.66	\$ 193,741.32	
Extradition Account	(B)	--				--	
Subpeona Account	(B)	1.15				<u>1.15</u>	
						<u>\$ 193,742.47</u>	(SG)
Prosecutors Office: Confidential Fund	(A)	9,290.07				<u>\$ 9,290.07</u>	(SI)

(A) Colonial Bank

(B) Newfield National Bank

COUNTY OF CUMBERLAND
PART 2
SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2014

**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133
AND STATE OF NEW JERSEY CIRCULAR 15-08-OMB**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Cumberland's, State of New Jersey, compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement and the New Jersey State Grant Compliance Supplement that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2014. The County's major federal and state programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and State of New Jersey Circular 15-08-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, OMB Circular A-133 and State of New Jersey Circular 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's compliance.

Opinion on Each Major Federal and State Program

In our opinion, County of Cumberland complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for year ended December 31, 2014.

Report on Internal Control Over Compliance

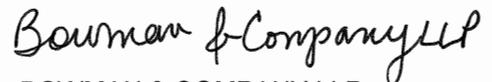
Management of County of Cumberland is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State of New Jersey Circular 15-08-OMB, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Cumberland's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and State of New Jersey Circular 15-08-OMB. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
September 14, 2015

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period From</u>	<u>To</u>
Federal and State Grant Fund:							
Direct Federal Funding:							
US Department of Health and Human Services:							
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A4-787-495	\$ 46,537.00	\$ 34,607.00	7/1/14	6/30/15
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A3-787-495	45,537.00		7/1/13	6/30/14
Total US Department of Health and Human Services							
US Bureau of Justice:							
State Criminal Alien Assistance Program (SCAPP)	16.606	N/A	G3-759-371	100,419.00		1/1/13	12/31/13
State Criminal Alien Assistance Program (SCAPP)	16.606	N/A	G2-759-371	110,010.00		1/1/12	12/31/12
State Criminal Alien Assistance Program (SCAPP)	16.606	N/A	G1-759-371	103,135.00		1/1/11	12/31/11
State Criminal Alien Assistance Program (SCAPP)	16.606	N/A	G0-759-371	96,096.00		1/1/10	12/31/10
State Criminal Alien Assistance Program (SCAPP)	16.606	N/A	G9-759-371	100,531.00		1/1/09	12/31/09
State Criminal Alien Assistance Program (SCAPP)	16.606	N/A	G8-759-371	102,998.00		1/1/08	12/31/09
Total US Department of Justice							
US Department of the Interior:							
American Battlefield Protection Planning	15.926	N/A	G3-717-432	49,500.00		7/1/13	6/30/14
Total Direct Federal Funding							
Federal Grants Passed Through State Departments and Agencies							
US Department of Homeland Security:							
Passes Through State Agency - Office of Homeland Security and Preparedness:							
Homeland Security Grant - FY 14	97.067	066-1005-100-006	G4-747-464	100,000.00		1/1/14	12/31/14
Homeland Security Grant - FY 13	97.067	066-1005-100-006	G3-747-464	100,000.00		1/1/13	12/31/13
Homeland Security Grant - FY 12	97.067	066-1005-100-006	G2-747-464	133,552.32		1/1/12	12/31/12
Homeland Security Grant - FY 11	97.067	066-1005-100-006	G1-747-464	252,745.59		1/1/11	12/31/11
Homeland Security Grant - FY 05	97.067	066-1005-100-006	G5-747-663	510,682.05		1/1/05	12/31/05
Passed Through State Department - Law and Public Safety:							
Emergency Management Agency Assist - CY 14	97.042	066-1200-100-726	G4-747-369	80,000.00		1/1/14	12/31/14
Emergency Management Agency Assist - CY 13	97.042	066-1200-100-726	G3-747-369	80,000.00		1/1/13	12/31/13
Emergency Management Agency Assist - CY 12	97.042	066-1200-100-726	G2-747-369	50,000.00		1/1/12	12/31/12
Emergency Management Agency Assist - CY 10	97.042	066-1200-100-726	G0-747-369	50,000.00		1/1/10	12/31/10
Commodities Distribution Plan	97.042	066-1005-100-027	G0-747-668	67,370.00		1/1/09	12/31/09
Interoperable Emergency Communications	97.055	066-1005-100-027	G1-747-663	36,049.69		1/1/11	12/31/11
Total US Department of Homeland Security							
US Department of Health and Human Services:							
Passed Through State Department - Children and Families							
Childhood Lead Poisoning Prevention	93.197	046-4275-100-156	H3-785-364	208,250.00		1/1/13	12/31/13
Childhood Lead Poisoning Prevention	93.197	046-4275-100-156	H2-785-364	208,250.00		1/1/12	12/31/12
Preparedness Grant	93.069	046-4230-100-360	H3-785-630	290,655.00		1/1/13	12/31/13
Preparedness Grant	93.069	046-4230-100-360	H2-785-630	313,826.00		1/1/12	12/31/12
Preparedness Grant	93.069	046-4230-100-360	H1-785-630	308,405.00		1/1/11	12/31/11
Passed Through State Department - Health and Senior Services							
Special Child Health Services - Case Management	93.992	02-241-EIPL-1	H3-785-357	80,691.00		7/1/13	6/30/14
Passed Through State Department - Human Services							
Social Services Block Grant - Sandy Homeowner Rental Assistance Program (SHRAP)	93.667	N/A	A3-787-611	756,200.00		10/1/13	9/30/15
Sub-total US Department of Health and Human Services							
Passed Through State Department - Health and Senior Services:							
Special Services for the Aging - Area Plan - 2012							
Adult Protective Services							
Special Services for the Aging - Area Plan - 2013							
Title III B	93.044	046-4275-100-xxx	A3-787-300	403,948.00		1/1/13	12/31/13
Title III C	93.045	046-4275-100-xxx	A3-787-300	832,164.00		1/1/13	12/31/13
Title III D	93.043	046-4275-100-xxx	A3-787-300	21,314.00		1/1/13	12/31/13
Title III E	93.052	046-4275-100-xxx	A3-787-300	120,942.00		1/1/13	12/31/13
Title IV & III - Disaster Assistance	93.048	046-4275-100-xxx	A3-787-300	1,682.00		1/1/13	12/31/13
Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A3-787-300	171,716.60		1/1/13	12/31/13
Outreach Medicaid	93.778	046-4275-100-xxx	A3-787-626	8,425.00		1/1/13	12/31/13
State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A3-787-624	24,000.00		1/1/13	12/31/13

Balance Dec. 31, 2013	Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2014 Encumbrances	Balance Dec. 31, 2014	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 25,690.14	\$ 46,537.00	3	3,106.08	\$ 44,597.58 25,403.62	\$ 2,948.13 8.00	\$ 33,598.29 3,384.60	\$ 31,448.00 11,733.00	\$ 47,545.71 42,152.40
25,690.14	46,537.00		3,106.08	70,001.20	2,956.13	36,982.89	43,181.00	89,698.11
100,419.00 110,010.00 103,135.00 96,096.00 42,678.50 3,574.35				72,962.91 42,678.50 3,574.35	11,464.70	100,419.00 110,010.00 103,135.00 11,668.39		84,427.61 100,531.00 102,998.00
455,912.85				119,215.76	11,464.70	325,232.39		287,956.61
49,500.00				10,677.75		38,822.25		10,677.75
531,102.99	46,537.00		3,106.08	199,894.71	14,420.83	401,037.53	43,181.00	388,332.47
100,000.00 23,516.35 4,198.28 21,859.72	100,000.00	2,3 2,3 2	37,999.59 76,975.74 (21,859.72)	90,567.41 61,515.94 81,174.02	9,432.59	100,000.00 73,809.89 66,880.64 121,848.61		100,000.00 133,551.91 252,673.06 488,822.33
15,000.00 10,000.00 323.94	80,000.00			6,341.68 323.94	850.57	80,000.00 15,000.00 2,807.75		65,000.00 47,192.25 50,000.00
57,645.87		2	(57,645.87)					9,724.13
3,532.69		2	(3,532.69)					32,517.00
236,076.85	180,000.00		31,937.05	239,922.99	10,283.16	197,807.75	262,539.14	1,179,480.68
114,441.16 1,806.00		1,3 1	(114,441.16) (1,806.00)					91,119.84 206,444.00
145,561.10 62.79 1,140.78		1,3 1,3 1	(145,561.10) (62.79) (1,140.78)					140,478.90 311,116.21 307,264.22
42,284.82		1,3	(42,284.82)					38,386.18
6,000.00		2,3	178,956.03	(2,374.66)	160,958.19	26,372.50	20,114.00	309,827.50
311,296.65			(126,340.62)	(2,374.66)	160,958.19	26,372.50	20,114.00	1,404,636.85
36,539.83 58,222.40		3 3	18,822.21 28,600.78	23,527.87 65,771.58		31,834.17 21,051.60	13,840.00 518,561.75	372,113.83 811,112.40 21,314.00
1,682.00 5,279.91 443.01 6,258.37		3 3 3 3	54,931.00 1,682.00 55,395.97 30.00	33,596.00 1,682.00 31,502.88 443.01 6,288.37	21,335.00 27,824.00	1,349.00		120,942.00 1,682.00 170,367.60 8,425.00 24,000.00

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period From To</u>	
Special Services for the Aging - Area Plan - 2014							
Title III B	93.044	046-4275-100-xxx	A4-787-300	\$ 437,103.00	\$ 112,822.00	1/1/14	12/31/14
Title III C	93.045	046-4275-100-xxx	A4-787-300	814,886.00	198,538.00	1/1/14	12/31/14
Title III D	93.043	046-4275-100-xxx	A4-787-300	18,900.00		1/1/14	12/31/14
Title III E	93.052	046-4275-100-xxx	A4-787-300	87,229.00		1/1/14	12/31/14
Title IV & III - Disaster Assistance	93.048	046-4275-100-xxx	A4-787-300			1/1/14	12/31/14
Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A4-787-300	137,907.12	81,119.00	1/1/14	12/31/14
Outreach Medicaid	93.778	046-4275-100-xxx	A4-787-626	7,738.00		1/1/14	12/31/14
State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A4-787-624	24,000.00		1/1/14	12/31/14
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Sub-total US Department of Health and Human Services - Aging Area Plan							
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Total US Department of Health and Human Services							
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US Department of Labor:							
Passed Through State Department - Labor:							
Workforce Investment Act (WIA)							
Adult Programs	17.258	ET-09-PY*10	J4-798-420	1,085,649.00		7/1/14	6/30/15
Youth Activities	17.259	ET-09-PY*10	J4-798-420	1,066,913.00		7/1/14	6/30/15
Dislocated Workers	17.278	ET-09-PY*10	J4-798-420	897,701.00		7/1/14	6/30/15
Workforce Investment Act (WIA)							
Adult Programs	17.258	ET-09-PY*10	J3-798-420	1,023,111.00		7/1/13	6/30/14
Youth Activities	17.259	ET-09-PY*10	J3-798-420	1,000,670.00		7/1/13	6/30/14
Dislocated Workers	17.278	ET-09-PY*10	J3-798-420	877,451.00		7/1/13	6/30/14
Workforce Investment Act (WIA)							
Adult Programs	17.258	ET-11-PY*12	J2-798-420	1,067,692.00		7/1/12	6/30/13
Youth Activities	17.259	ET-11-PY*12	J2-798-420	1,017,610.00		7/1/12	6/30/13
Dislocated Workers	17.278	ET-11-PY*12	J2-798-420	790,661.00		7/1/12	6/30/13
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Sub Total Workforce Investment Act Cluster							
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Temporary Assistance for Needy Families (TANF)							
Work First New Jersey	93.558	ET-13-PY*14	J4-798-420-100	2,183,663.00		7/1/14	6/30/15
Work First New Jersey	93.558	ET-12-PY*13	J3-798-420-100	2,199,217.22		7/1/13	6/30/14
Work First New Jersey	93.558	ET-11-PY*12	J2-798-420-100	2,029,151.00		7/1/12	6/30/13
Temporary Assistance for Needy Families (TANF) - ARRA	93.714	ET-09-PY*10	J0-798-420	307,700.00		7/1/10	6/30/11
National Emergency Grant - Hurricane Sandy Disaster	17.284	N/A	J2-798-550-000	51,828.00		10/29/12	4/29/13
Disability Employment Initiative	17.207	00-4545-100-026	J1-798-421	240,750.00		7/1/11	6/30/12
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Total US Department of Labor							
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US Bureau of Justice:							
Passed Through State Department - Law and Public Safety:							
Victims of Crime Act (VOCA)	16.575	066-1020-100-142	P3-757-371	227,535.00		10/1/12	9/30/13
Victims of Crime Act (VOCA)	16.575	066-1020-100-142	P4-757-371	208,214.00		10/1/13	9/30/14
Victims of Crime Act (VOCA)	16.575	066-1020-100-142	P5-757-371	222,630.00	44,526.00	10/1/14	9/30/15
Sexual Assault Nurse Examiner	16.575	066-1020-100-142	P3-757-370	77,409.00	15,482.00	1/1/14	12/31/14
Victim Witness Advocacy Fund	16.575	N/A	P3-757-375	24,954.00		1/1/13	12/31/13
Stop Violence Against Women	16.588	066-1020-100-246	P4-757-376	28,612.00	7,153.00	1/1/14	12/31/14
Bulletproof Vest Grant	16.607	N/A	P2-757-382	5,963.40		1/1/12	12/31/12
Bulletproof Vest Grant	16.607	N/A	P1-757-382	11,929.42		1/1/11	12/31/11
Bulletproof Vest Grant	16.607	N/A	P7-757-382	11,564.76		1/1/07	12/31/07
Residential Substance Abuse Treatment (RSAT)	16.593	066-1020-100-260	G2-789/755-363	130,912.00		1/1/12	12/31/12
Juvenile Accountability Block Grant (JABG)	16.523	066-1500-100-121	D4-789-378	7,714.00	771.00	1/1/14	12/31/14
Juvenile Accountability Block Grant (JABG)	16.523	066-1500-100-121	D3-789-378	10,616.00		1/1/13	12/31/13
Edward Byrne Memorial Justice Assistance Grant							
Justice Assistance Grant (JAG) - Multi-Jurisdictional Narcotics	16.738	066-1020-100-364	P4-757-372	161,222.00		1/1/13	12/31/13
Justice Assistance Grant (JAG) - Megan's Law	16.738	066-1020-100-364	P3-757-373	11,470.00		1/1/13	12/31/13
Justice Assistance Grant (JAG) - Community Justice	16.738	066-1020-100-364	P3-757-377	61,500.00		1/1/13	12/31/13
Passed Through the City of Vineland	16.738	066-1020-100-157	P1-757-374	9,888.00		1/1/11	12/31/11
Passed Through the City of Vineland	16.738	066-1020-100-157	P3-757-374	6,516.00		1/1/13	12/31/13
Passed Through the City of Vineland	16.738	066-1020-100-157	P4-757-374	6,658.00		1/1/14	12/31/14
Division of Highway Traffic Safety:							
State and Community Highway Safety Program	20.600	N/A	G2-755-449	21,595.00		1/1/12	12/31/12
State and Community Highway Safety Program	20.600	N/A	G1-755-449	23,500.00		1/1/11	12/31/11
Traffic Safety Community Education - DUI	20.600	N/A	G0-755-363	5,000.00		1/1/13	12/31/13
Traffic Safety Community Education - DUI	20.600	N/A	G2-755-363	48,300.00		1/1/12	12/31/12
Traffic Safety Community Education - DUI	20.600	N/A	G1-755-363	34,256.00		1/1/11	12/31/11
Child Passenger Safety Program	20.600	N/A	G2-755-364	4,000.00		1/1/12	12/31/12
Child Passenger Safety Program	20.600	N/A	G1-755-364	8,000.00		1/1/11	12/31/11
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Total US Department of Justice							

Balance Dec. 31, 2013	Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2014 Encumbrances	Balance Dec. 31, 2014	(Memo Only)	
							Cash Received	Accumulated Expenditures
	\$ 324,281.00			\$ 306,064.80	\$ 25,706.25	\$ 105,331.95	\$ 1,036,336.37	\$ 444,593.05
	616,348.00			665,109.49	37,349.55	112,426.96		900,997.04
	18,900.00			9,065.00	9,791.00	44.00		18,856.00
	87,229.00			59,589.00	27,640.00			87,229.00
	56,788.12			118,526.44	14,289.56	5,091.12	194,929.00	213,935.00
	7,738.00			7,215.41		522.59	7,738.00	7,215.41
	24,000.00			9,918.59	38.01	14,043.40	14,000.00	9,956.60
\$ 108,425.52	1,135,284.12		\$ 172,779.96	1,353,300.44	163,973.37	291,694.79	1,795,005.12	3,212,738.93
419,722.17	1,135,284.12		46,439.34	1,350,925.78	324,931.56	318,067.29	1,815,119.12	4,617,375.78
	1,085,649.00			312,562.77		773,086.23	462,022.00	312,562.77
	1,066,913.00			304,005.30		762,907.70		304,005.30
	897,701.00			217,046.08		680,654.92		217,046.08
850,945.80		1,3	152,214.40	967,389.61		35,770.59	2,399,392.22	987,340.41
550,982.73		1,3	744,786.44	1,149,604.77		146,164.40		854,505.60
696,009.06		1,3	117,421.69	595,777.03		217,653.72		659,797.28
40,679.16		1,3	21,223.92	61,903.08			8,282.45	1,067,692.00
20,469.29		1,3	269,517.86	289,987.15				1,017,610.00
10,829.48		1,3	22,686.68	33,516.16				790,661.00
2,169,915.52	3,050,263.00		1,327,850.99	3,931,791.95		2,616,237.56	2,869,696.67	6,211,220.44
	2,183,663.00			442,213.78	790,102.81	951,346.41	1,094,333.00	1,232,316.59
1,439,218.82	554.22	1,2,3	(783,748.50)	648,161.31		7,863.23	2,173,217.00	2,160,164.99
53,628.37		1,2	(24,255.51)	29,372.86			29,367.00	1,952,153.00
1,331.08		1	(1,331.08)					307,700.00
13,862.93		2	(13,862.93)					37,965.07
15,945.05		2	(15,945.05)					224,804.95
1,523,986.25	2,184,217.22		(839,143.07)	1,119,747.95	790,102.81	959,209.64	3,296,917.00	5,915,104.60
183,923.40				183,923.40			814.23	208,214.00
	178,104.00					222,630.00	130,987.46	44,526.00
	61,927.00			77,403.08		5.92	55,254.59	92,885.08
6,739.17		3	15,495.00	22,234.17			24,954.00	24,954.00
	21,459.00			28,612.00			21,459.00	35,765.00
4,131.86						4,131.86		1,831.54
1,821.15				1,202.16		618.99		11,310.43
153.86		3	409.47	563.33				11,564.76
	6,943.00			7,714.00			46,222.00	8,485.00
							6,943.00	
							2,196.26	
	161,222.00			160,456.77	757.47	7.76	86,666.44	161,214.24
11,470.00				11,470.00			8,602.50	11,470.00
61,500.00				61,500.00			61,500.00	61,500.00
271.57				271.57			271.57	9,888.00
	6,658.00	3	6,516.00	6,516.00		6,658.00	6,516.00	
21,595.00		2	(21,595.00)					
13,292.11		2	(13,292.11)					10,207.89
19,845.00		2	(1,950.84)	17,894.16				3,049.16
26,287.00		2	(26,287.00)					22,013.00
31,455.00		2	(31,455.00)					2,801.00
4,000.00		2	(4,000.00)					
5,878.46		2	(5,878.46)					2,121.54
392,363.58	436,313.00		(82,037.94)	579,760.64	757.47	234,052.53	451,572.82	723,800.64

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period From To</u>	
US Department of Transportation:							
Passed Through State Department - Transportation:							
Section 5307 - Federal Transit Capital and Operating	20.507	00001809	A3-787-433-436	\$ 1,005,000.00		1/1/13	12/31/13
Section 5307 - Federal Transit Capital and Operating	20.507	00001809	A4-787-433-436	1,388,249.00	\$ 383,249.00	1/1/14	12/31/14
Section 5311 - Public Transportation for Nonurban Areas	20.509	NJ-18-X009	A3-787-440-442	434,940.00		7/1/12	6/30/13
Section 5311 - Public Transportation for Nonurban Areas	20.509	NJ-18-X009	A4-787-440-442	455,087.00		7/1/14	6/30/15
Job Access & Reverse Commute (JARC) Program	20.516	N/A	J3-798-424	180,000.00		1/1/13	12/31/13
Job Access & Reverse Commute (JARC) Program	20.516	N/A	J4-798-424	310,000.00		1/1/14	12/31/14
Capital Transportation Program - 2014	20.205	078-6300-480-xxx	R4-768-643	3,846,900.00			
Capital Transportation Program - 2013	20.205	078-6300-480-xxx	R3-768-643	3,171,300.00		---	---
Capital Transportation Program - 2012	20.205	078-6300-480-xxx	R2-768-643	3,154,000.00		---	---
Capital Transportation Program - 2011	20.205	078-6300-480-xxx	R1-768-642	100,000.00		---	---
Capital Transportation Program - 2010	20.205	078-6300-480-xxx	R0-768-642				
Capital Transportation Program - 2009	20.205	078-6300-480-xxx	R9-768-642				
Capital Transportation Program - 2001	20.205	078-6300-480-xxx	R1-768-641	6,094,031.19		---	---
Capital Transportation Program - prior years	20.205	078-6300-480-xxx	R8-768-642	300,000.00		---	---
Local Bridge, Future Needs - 2010	20.205	078-6300-480-xxx	R0-768-643	1,000,000.00		---	---
Local Bridge, Future Needs - 2011	20.205	078-6300-480-xxx	R1-768-643	1,000,000.00		---	---
Local Bridge, Future Needs - 2013	20.205	078-6300-480-xxx	R3-768-644	1,000,000.00		---	---
Federal Highway Administration							
Federal Highway Admin - 2014	20.205	078-6300-480-xxx	R4-768-431	1,651,260.00			
Federal Highway Admin - 2013	20.205	078-6300-480-xxx	R3-768-431	2,947,550.00			
Federal Highway Admin - Mill & Overlay Program	20.205	078-6300-480-xxx	R2-768-4XX	2,375,000.00		1/1/12	12/31/12
Federal Highway Admin - Chestnut Ave & Brewster	20.205	078-6300-480-xxx	R1-768-4XX	350,000.00		1/1/11	12/31/11
Federal Highway Admin - Oak Road & West Ave	20.205	078-6300-480-xxx	R1-768-4XX	160,000.00		1/1/11	12/31/11
Federal Highway Admin - Centerton Road	20.205	078-6300-480-xxx	R1-768-4XX	1,762,178.00		1/1/11	12/31/11
Federal Highway Admin - Main Road, Chestnut to Maple	20.205	078-6300-480-xxx	R1-768-4XX	929,035.00		1/1/11	12/31/11
Federal Highway Admin - Main Street	20.205	078-6300-480-xxx	R1-768-4XX	2,075,025.00		1/1/11	12/31/11
Federal Highway Admin - Wheat Road and East Ave	20.205	078-6300-480-xxx	R1-768-4XX	175,000.00		1/1/11	12/31/11
Federal Highway Admin - Buckshutem Rd/Mauricetown	20.205	078-6300-480-xxx	R1-768-4XX	2,551,020.00		1/1/11	12/31/11
Federal Highway Admin - Silver Run Road	20.205	078-6300-480-xxx	R1-768-4XX	793,787.00		1/1/11	12/31/11
Federal Highway Admin - Sherman Ave at the Boulevard	20.205	078-6300-480-xxx	R0-768-4XX	4,713,494.00		1/1/10	12/31/10
Federal Highway Admin - Resurf. CR 522,555,607,621,622,678	20.205	078-6300-480-xxx	R9-768-4XX	2,350,000.00		1/1/09	12/31/09
Federal Highway Admin - Resurface CR 635	20.205	078-6300-480-xxx	R9-768-4XX	474,160.00		1/1/09	12/31/09
Federal Highway Admin - Resurface CR 698	20.205	078-6300-480-xxx	R9-768-4XX	809,160.00		1/1/09	12/31/09
Federal Highway Admin - Resurface CR 606	20.205	078-6300-480-xxx	R9-768-4XX	815,000.00		1/1/09	12/31/09
Federal Highway Admin - Irving Ave.	20.205	078-6300-480-xxx	R8-768-431	925,000.00		1/1/08	12/31/08
Federal Highway Admin - Intersection Main & Burns	20.205	078-6300-480-xxx	R8-768-432	500,000.00		1/1/08	12/31/08
Federal Highway Admin - Resurf. Main Rd	20.205	078-6300-480-xxx	R8-768-433	580,000.00		1/1/08	12/31/08
Federal Highway Admin - Mays Landing Road	20.205	078-6300-480-xxx	R8-768-434	1,540,000.00		1/1/08	12/31/08
Federal Highway Admin - Old Deerfield Pike	20.205	078-6300-480-xxx	R8-768-435	800,000.00		1/1/08	12/31/08
Federal Highway Admin - Garden Road	20.205	078-6300-480-xxx	R8-768-436	415,000.00		1/1/08	12/31/08
Federal Highway Admin - Main Road and Grant Ave	20.205	078-6300-480-xxx	R8-768-437	400,000.00		1/1/08	12/31/08
ISTEA - Buckshutem Rd CR 670 Resurf	20.205	078-6300-480-xxx	R5-768-434	60,080.00		1/1/05	12/31/05
Passed Through the U.S. Department of Agriculture:							
USDA Rural Business Enterp-Nabb Ave Ext.	20.205	078-6300-480-xxx		G8-768-601		1/1/08	12/31/08
Passed Through the South Jersey Transportation Authority:							
Subregional Planning Grant	20.515	N/A	G4-717-431	90,500.00	18,100.00	1/1/14	12/31/14
Subregional Planning Grant	20.515	N/A	G3-717-431	90,500.00		1/1/13	12/31/13
Subregional Planning Grant	20.515	N/A	G1-717-431	72,400.00		1/1/11	12/31/11
Mobility Management Project	---	---	J1-798-601	25,000.00		7/1/11	3/31/13
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Total US Department of Transportation							
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Department of Housing and Urban Development							
Passed Through State Department - Community Affairs							
Small Cities Block Grant (CDBG) - Handicapped Improvements	14.228	---	G4-717-499	440,000.00	40,000.00	1/1/14	12/31/14
Small Cities Block Grant (CDBG) - Irene Storm	14.228	---	G2-705-636	507,500.00		1/1/12	12/31/12
Small Cities Block Grant (CDBG) - Well	14.228	---	G8-792-499	315,000.00		1/1/09	12/31/12
Small Cities Emergency Housing Repairs	14.228	---	G1-791-622	150,438.11		1/1/01	12/31/12
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Total Department of Housing and Urban Development							
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Environmental Protection Agency:							
ARRA - Wastewater Management Plan	66.454	N/A	G0-717-639	109,091.00		1/1/10	12/31/10
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Federal Emergency Management Agency:							
Passed Through the United Way -							
FEMA - Reimbursement Wing Wall Repairs - Downe Township	97.024	N/A	A7-787-501	49,356.11		1/1/07	12/31/07
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Total Federal Emergency Management Agency							
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Total Federal Grant Fund							
<hr/>							
Capital Fund:							
Highway Planning and Construction - Emergency Spending Account	20.205	078-6300-480-xxx	C-04-C0-011-042	4,151,739.08		1/1/14	12/31/14
<hr/>							
Total Federal Financial Assistance							

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

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

Balance Dec. 31, 2013	Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2014 Encumbrances	Balance Dec. 31, 2014	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 169,588.90	\$ 1,068,000.00	3	\$ 4,687.60	\$ 174,276.50 1,227,204.29	\$ 3,970.72	\$ - 220,073.99	\$ 957,000.00 47,362.90	\$ 1,005,000.00 1,551,424.01
342,214.27	455,087.00			342,214.27 130,144.25	3,500.00	321,442.75	434,940.00	434,940.00 133,644.25
104,013.33	310,000.00	1,3	15,291.30	119,304.63 186,046.39		123,953.61	148,877.90 93,022.95	180,000.00 186,046.39
	3,846,900.00 3,171,300.00			2,066,170.37 1,520,750.23	605,347.27 1,005,328.42	3,846,900.00 499,782.36	2,003,638.23 801,777.02	2,671,517.64 3,154,000.00
1,069,036.02		3	1,457,042.63	2,668,264.49		100,000.00		
100,000.00		3	2,668,264.49	2,668,264.49 (126,283.60)	70,557.19	55,726.41		
53,365.19		3	786,441.01	749,987.85		36,453.16		6,040,666.00
43,281.51		2	(43,281.51)			53,365.19		256,718.49
11,215.79		2	(11,215.79)				75,000.00	988,784.21
667,940.00		3	296,084.60	319,990.30		644,034.30	181,920.70	355,965.70
		3	2.00	2.00				
	1,651,260.00 2,947,550.00					1,651,260.00 113,182.25	703.49	2,834,367.75 2,140,487.07
234,512.93		3	483,063.99	191,891.19	2,834,367.75	291,172.80	753,654.38	300,280.70
113,518.65		2,3	30,929.67	144,448.32			330,476.70	99,135.57
60,864.43		2	(60,864.43)					1,587,838.63
152,812.33		2,3	(39,225.57)	113,526.77	59.99		408,168.02	812,546.23
116,488.77		2,3	22,931.72	139,420.48	0.01		336,211.96	1,865,024.11
210,000.89		2,3	(113,968.55)	96,032.34			444,836.10	78,177.56
96,822.44		2	(96,822.44)					2,469,346.41
81,673.59		3	111,693.37		111,693.37	81,673.59	387,580.18	730,073.74
66,642.80		2,3	(29,857.41)	36,785.39			139,572.57	3,635,724.51
1,077,769.49		2,3	(943,036.53)	134,732.96			788,566.19	2,316,843.24
33,156.76		2	(33,156.76)					365,374.53
108,785.47		2	(108,785.47)					580,741.69
228,418.31		2	(228,418.31)					773,399.53
41,600.47		2	(41,600.47)					545,115.85
379,884.15		2	(379,884.15)					289,956.75
210,043.25		2	(210,043.25)					366,204.70
213,795.30		2	(213,795.30)					767,814.85
772,185.15		2	(772,185.15)					493,420.03
306,579.97		2	(306,579.97)					201,452.50
213,547.50		2	(213,547.50)					281,560.25
118,439.75		2	(118,439.75)					
10,411.81		2	(10,411.81)					49,668.19
		3	121,000.00	121,000.00			121,000.00	
	72,400.00				39,925.00	50,575.00	6,381.41	58,025.00
46,711.87		2	(1,656.14)	45,055.73			35,299.88	88,843.86
2,500.00		2	(2,500.00)					69,900.00
10,396.99		2	(10,396.99)					14,603.01
7,468,218.08	13,522,497.00		2,007,759.13	10,400,965.15	4,965,922.52	8,032,935.54	8,495,990.58	40,774,632.95
	400,000.00				34,100.00	405,900.00		74,100.00
148,500.00	350,000.00	3	9,000.00	104,444.00		403,056.00	58,844.00	104,444.00
1,842.18		2	(1,842.18)					315,000.00
65,524.88		3	52,500.00	48,748.00	0.01	69,276.87		81,161.24
215,867.06	750,000.00		59,657.82	153,192.00	34,100.01	878,232.87	58,844.00	574,705.24
5,000.00		2	(5,000.00)					109,091.00
49,356.11						49,356.11	1,013.50	
49,356.11						49,356.11	1,013.50	
13,011,608.61	21,305,111.34		2,550,569.40	17,976,201.17	6,140,518.36	13,686,936.82	17,294,873.83	60,493,743.80
	4,151,739.08			4,151,739.08			4,151,739.08	4,151,739.08
\$ 13,011,608.61	\$ 25,456,850.42		\$ 2,550,569.40	\$ 22,127,940.25	\$ 6,140,518.36	\$ 13,686,936.82	\$ 21,446,612.91	\$ 64,645,482.88

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2014

State Grantor/ Program Title	State GMSIS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2013
						From	To	
Department of Health and Senior Services:								
Right to Know	4230-100-046-4742-105-J002-6110	92-2228-RTK-00	H4-785-601	\$ 9,848.00		01/01/13	12/31/13	\$ 7,386.00
Special Health Projects - Tanning Reg/Inspections	---	---	H1-785-623	4,000.00		01/01/11	12/31/11	3,400.00
Health Communities Grant	---	---	H1-785-632	24,454.00		01/01/11	12/31/11	799.17
Chronic Disease Self Management	---	---	H3-785-633	11,500.00		01/01/13	12/31/13	3,000.00
Medical Reserve Contract - Salem	---	---	H3-785-900	4,000.00		01/01/13	12/31/13	3,339.99
Differential Response Pilot Program	---	---	D4-789-633	300,000.00		10/01/14	06/30/15	
Differential Response Pilot Program	---	---	D3-789-633	300,000.00		10/01/13	06/30/14	
Differential Response Pilot Program	---	---	D2-789-633	300,000.00		10/01/12	06/30/13	9,477.87
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	07-582-ADA-00	D3-789-602	767,713.00		01/01/13	12/31/13	55,184.71
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	07-582-ADA-00	D4-789-602	725,589.00	\$ 47,072.00	01/01/12	12/31/12	
Total Department of Health and Senior Services								82,587.74
Governor's Council on Alcohol & Drug Abuse								
Alliance to Prevent Alcohol & Drug Abuse	2000-100-082-C001-044-0999-6010	---	D3-789-696	359,846.00		01/01/13	12/31/13	34,201.05
Alliance to Prevent Alcohol & Drug Abuse	2000-100-082-C001-044-0999-6010	---	D4-789-696	247,619.00		01/01/14	12/31/14	
Total Governor's Council On Alcohol & Drug Abuse								34,201.05
Department of Human Services:								
Commission for the Blind & Visually Impaired								
Social Service Block Grant-Title XX-Enrichment Center			A4-787-613	22,035.00		01/01/14	12/31/14	
Social Service Block Grant-Title XX-Enrichment Center	016-1610-100-xxx	AXF-26S	A4-787-348	81,491.00	2,246.00	01/01/14	12/31/14	
Social Service Block Grant-Title XX-Enrichment Center	016-1610-100-xxx	AXF-26S	A3-787-348	83,737.00		01/01/13	12/31/13	13,452.72
Division of Disability Services								
Personal Assistance Program	054-7545-100-005	---	A3-787-347	30,095.00		01/01/13	12/31/13	3,558.15
Personal Assistance Program	054-7545-100-005	---	A4-787-347	35,501.24		01/01/14	12/31/14	
Division of Family Development								
Social Service Block Grant - Homeless	054-7550-100-072	H4FZ1S	A3-787-612	354,337.00		01/01/13	06/30/14	4,167.30
Social Service Block Grant - Homeless	054-7550-100-072	H4FZ1S	A4-787-612	180,253.00		01/01/12	12/31/12	
Social Service Block Grant - Homeless			A4-787-614	474,216.00		07/01/14	06/30/15	
Division of Mental Health & Addiction Services								
Social Services Block Grant-Title XX(HSAC/CIAC)	016-1610-100-xxx	ANF-F9S	D4-789-353	73,630.00		01/01/14	12/31/14	
Social Services Block Grant-Title XX(HSAC/CIAC)	016-1610-100-xxx	ANF-F9S	D4-789-353	129,784.00		01/01/14	12/31/14	
Social Services Block Grant-Title XX(HSAC/CIAC)	016-1610-100-xxx	ANF-F9S	D3-789-353	102,784.00		01/01/13	12/31/13	562.52
Social Services Block Grant-Title XX (Alcohol)	016-1610-100-xxx	AOF-K9S	D3-789-355	88,555.00		01/01/13	12/31/13	9,342.76
Social Services Block Grant-Title XX (Alcohol)	016-1610-100-xxx	AOF-K9S	D4-789-355	88,555.00	14,925.00	01/01/14	12/31/14	
Total Department of Human Services								31,083.45
Department of Environmental Protection								
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H3-785-631	81,810.00		01/01/13	12/31/13	3,500.00
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H2-785-631	142,055.50		01/01/12	12/31/12	1,000.00
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H1-785-631	136,013.00		01/01/11	12/31/11	1,460.87
Green Acres - Acquisition of Trails & Open Space	4800-582-042-4800-002-V22G-6010	---	G3-717-695	465,000.00		01/01/13	12/31/13	87,327.35
Clean Communities Grant	---	---	G4-770-632	154,734.77		01/01/14	12/31/14	
Recreation Opportunities	---	---	G4-717-626	3,000.00	500.00	01/01/14	12/31/14	
Total Department of Environmental Protection								93,288.22
Department of State								
2013 Special Election Reimbursement	2525-100-074-2525-007-S030-6010	---	G3-711-601	637,528.00		09/01/13	12/31/13	211,433.20
Historical Commission	12-100-074-2540-105-6110	---	G3-717-625	14,500.00		07/01/13	06/30/14	2,500.00
Historical Commission	12-100-074-2540-105-6110	---	G4-717-625	10,290.00		07/01/14	06/30/15	
Council on the Arts	---	---	G4-717-691	109,590.00		07/01/14	06/30/15	
Council on the Arts	---	---	G3-717-691	109,590.00		07/01/13	06/30/14	
Southern Shore Regional Destination Marketing	---	---	G4-717-694	16,500.00		01/01/14	12/31/14	
Total Department of State								213,933.20
Department of Law and Public Safety								
Division of State Police								
Cumberland Emergency Exercises	03-1226-EPR-C-0	N/A	G3-747-602	25,000.00		01/01/03	12/31/03	2,691.94
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G3-747-662	128,736.00		---	---	51,389.17
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G2-747-662	108,292.00		---	---	6,600.77
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G1-747-662	109,879.00		---	---	
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G0-747-662	101,700.00		---	---	16,188.58
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G9-747-662	81,729.00		---	---	20,171.00
Body Armor	---	---	G2-755-669	24,880.06		01/01/12	12/31/12	19,151.96
Body Armor	---	---	G1-755-669	23,313.11		01/01/11	12/31/11	13,792.37
Body Armor	---	---	G0-755-669	30,158.67		01/01/10	12/31/10	324.58
Body Armor	---	---	G7-759-669	20,103.15		01/01/07	12/31/07	656.50
Body Armor	---	---	P2-757-669	6,893.25		01/01/12	12/31/12	
Body Armor	---	---	G3-759-669	21,620.54		01/01/13	12/31/13	

Schedule B

Receipts or Revenue Recognized	Key	Cancellation Adjustments	Disbursements/ Expenditures	2014 Encumbrances	Balance Dec. 31, 2014	Memo Only	
						Cash Received	Accumulated Expenditures
	1	\$ (7,386.00)					
	1	(3,400.00)					
	1	(799.17)					
	1	(3,000.00)					
	1,3	(3,339.99)					
\$ 300,000.00			\$ 91,474.65	\$ 208,525.35		\$ 175,000.00	\$ 300,000.00
	3	236,829.00	236,371.94	457.06		125,000.00	300,000.00
	3	25,024.95	80,209.66		\$ 9,477.87	136,090.00	290,522.13
678,517.00			663,804.58	48,414.96	13,369.46	617,730.89	767,713.00
							759,291.54
978,517.00		243,928.79	1,071,860.83	257,397.37	22,847.33	1,053,820.89	2,417,526.67
247,619.00	3	166,031.73	198,587.76	182,608.00	1,645.02	264,235.34	358,200.98
			23,305.06		41,705.94		205,913.06
247,619.00		166,031.73	221,892.82	182,608.00	43,350.96	264,235.34	564,114.04
22,035.00			22,035.00			39,623.00	22,035.00
79,245.00	3	1,576.23	73,007.62	663.67	7,819.71	5,575.00	75,917.29
			12,782.95		2,246.00	3,212.00	81,491.00
35,501.24			3,558.15		4,260.21	32,392.64	30,095.00
			31,241.03				31,241.03
11,820.00	3	47,082.00	60,665.30	2,404.00		122,848.00	354,337.00
180,253.00			147,713.00	32,540.00		180,253.00	180,253.00
474,216.00			187,038.44	275,040.65	12,136.91	118,558.00	462,079.09
73,630.00	2	(73,630.00)					
129,784.00	3	271.24	123,151.16	5,046.00	1,586.84	129,784.00	128,197.16
			833.76				102,784.00
			9,342.76				88,555.00
73,630.00			87,794.52	269.28	491.20	73,630.00	102,988.80
1,080,114.24		(24,700.53)	759,163.69	315,963.60	28,540.87	705,875.64	1,659,973.37
	1	(3,500.00)			87,327.35		81,810.00
	1	(1,000.00)					142,055.50
	1	(1,460.87)					136,013.00
154,734.77			154,734.77		1,226.59	154,734.77	377,672.65
2,500.00			1,773.41			1,773.41	154,734.77
							2,273.41
157,234.77		(5,960.87)	156,508.18		88,553.94	156,508.18	894,559.33
	2,3	(195,598.00)	15,835.20			444,674.44	441,929.99
	3	1,200.00	3,700.00				14,500.00
10,290.00			10,290.00			10,290.00	10,290.00
109,590.00			79,709.75	29,880.25		83,193.00	109,590.00
	3	32,796.65	30,237.50	2,559.15		16,438.00	109,590.00
16,500.00	3	5,569.30	17,560.17	3,375.00	1,134.13	16,500.00	15,365.87
136,380.00		(156,032.05)	157,332.62	35,814.40	1,134.13	571,095.44	701,265.86
	2,3	2,938.07	5,630.01				24,912.79
	3	58,333.46	93,365.42		16,357.21	106,020.01	112,378.79
	2	(6,600.77)					101,691.23
						1,819.44	
	2	(16,188.58)					85,511.42
	2	(20,171.00)					61,558.00
	3	4,090.20	4,972.95		18,269.21		6,610.85
			(981.08)		14,773.45		8,539.66
			324.58				30,158.67
			656.50				20,103.15
6,893.25					6,893.25	6,893.25	
21,620.54					21,620.54	21,620.54	

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2014

State Grantor/ Program Title	State GMSIS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period		Balance Dec. 31, 2013
						From	To	
Body Armor	---	---	G4-755-669	\$ 5,392.38		01/01/14	12/31/14	
Body Armor	---	---	G4-759-669	16,105.00		01/01/14	12/31/14	
Body Armor	---	---	P3-757-669	5,180.77		01/01/13	12/31/13	
Body Armor	---	---	P4-757-669	3,958.41		01/01/14	12/31/14	
Special Needs Shelter Planning and Support	066-1500-100-xxx	---	G9-747-667	21,400.00		01/01/09	12/31/09	\$ 21,429.33
Traffic Safety Community Education	---	---	G0-755-663	5,000.00		01/01/11	12/31/11	5,000.00
Traffic Safety Community Education	---	---	G0-755-663	5,000.00		01/01/14	12/31/14	
JDAI - Innovation Funding	---	---	D3-789-632	60,000.00		01/01/13	12/31/13	250.00
JDAI - Innovation Funding	---	---	D4-789-632	60,000.00		01/01/14	12/31/14	
Juvenile Justice Commission								
Comprehensive Education Improvement Act	1500-100-066-1500-032-YSAC-6010	SFEA Funds	G4-758-681	445,000.00	\$ 341,500.00	01/01/14	12/31/14	
Comprehensive Education Improvement Act	1500-100-066-1500-032-YSAC-6010	SFEA Funds	G3-758-681	58,500.00		01/01/13	12/31/13	264,288.41
Comprehensive Education Improvement Act	1500-100-066-1500-032-YSAC-6010	SFEA Funds	G1-758-681	364,562.00		01/01/11	12/31/11	500.00
State and Community Partnership	100-066-1500-021	---	D3-789-351	441,008.00		01/01/13	12/31/13	6,239.00
State and Community Partnership	100-066-1500-021	---	D4-789-351	424,496.00		01/01/14	12/31/14	
Total Department of Law and Public Safety								428,673.61
New Jersey Transit								
Senior Citizen and Disabled Resident Transportation	---	---	A3-787-671-673	40,204.43		01/01/13	12/31/13	
Senior Citizen and Disabled Resident Transportation	---	---	A3-787-671-673	605,537.79		01/01/13	12/31/13	118,455.13
Senior Citizen and Disabled Resident Transportation	---	---	A4-787-671-673	360,000.00		01/01/14	12/31/14	
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A3-787-623	15,000.00		07/01/13	06/30/14	7,500.00
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A4-787-623	15,000.00		07/01/14	06/30/15	
Total New Jersey Transit								125,955.13
Department of Labor								
Passed Through Department of Human Services								
DHS Special Initiative & Transportation	054-7550-100-122	---	J3-798-418	25,826.00		7/1/2013	06/30/14	17,158.74
DHS Special Initiative & Transportation	054-7550-100-122	---	J4-798-418	25,826.00		7/1/2014	06/30/15	
Passed Through Department of Employment Services								
Work First New Jersey (7/1/13- 6/30/14)	062-4545-100-xxx	---	J3-798-420	1,093,200.00		7/1/2013	06/30/14	523,223.78
Work First New Jersey (7/1/12- 6/30/13)	062-4545-100-xxx	---	J2-798-420	976,215.00		7/1/2012	06/30/13	102,074.09
Work First New Jersey (7/1/14- 6/30/15)	062-4545-100-xxx	---	J4-798-420	1,008,200.00		7/1/2014	06/30/15	
Workforce Development Partnership	062-4545-767-xxx	---	J3-798-420	100,000.00		7/1/2013	06/30/14	40,351.71
Workforce Development Partnership	062-4545-767-xxx	---	J2-798-420	15,512.00		7/1/2012	06/30/13	
Workforce Learning Link (7/1/13-6/30/14)	062-4545-100-xxx	---	J3-798-420	65,000.00		7/1/2013	06/30/14	24,394.95
Workforce Learning Link (7/1/14-6/30/15)	062-4545-100-xxx	---	J4-798-420	89,000.00		7/1/2014	06/30/15	
Smart Steps	062-4545-780-xxx	---	J4-798-500	4,013.00		7/1/2014	06/30/15	
Smart Steps	062-4545-780-xxx	---	J3-798-500	6,420.00		7/1/2013	06/30/14	
NJ Build	062-4545-100-xxx	---	J1-798-600	6,000.00		1/1/2011	12/31/11	2,500.00
SSA Ticket to Work	---	---	J3-798-420	7,477.00		1/1/2013	12/31/13	4,406.00
Youth Symposium Career Exploration	---	---	J4-798-565	32,224.00		7/1/2014	06/30/15	
Passed Through N.J. Transit								
Local CMAQ Initiative	062-4545-100-xxx	---	J1-798-423	306,081.00		01/01/12	12/31/12	158,287.80
Passed Through Salem County Vocational & Technical Schools:								
Talent Development Partnership Grant	---	---	J3-798-420	57,200.00		7/1/2013	06/30/14	21,958.00
Passed Through Local Foundation:								
Gateway Community Action Partnership	---	---	J4-798-525	106,276.71		07/01/14	06/30/15	
Gateway Community Action Partnership	---	---	J3-798-525	101,585.38		07/01/13	06/30/14	101,585.38
Gateway Community Action Partnership	---	---	J2-798-525	61,716.00		07/01/12	06/30/13	4,727.61
Total Department of Labor								1,000,668.06
Department of Health and Senior Services								
Special Services for the Aging -- Area Plan	046-4275-100-xxx	---	A4-787-300	1,012,770.88	4,632.00	01/01/14	12/31/14	
Special Services for the Aging -- Area Plan	046-4275-100-xxx	---	A3-787-300	1,014,218.40		01/01/13	12/31/13	125,529.27
Special Services for the Aging -- Area Plan	046-4275-100-xxx	---	A2-787-300	575,441.00		01/01/12	12/31/12	1,127.00
Total Department of Health and Senior Services								126,656.27
Total Grant Fund								2,137,046.73
Trust Fund:								
Garden State Trust of 1999 (Farmland Preservation Trust)	010-3380-001-000-6010	---	39-299-56-717-005	2,926,200.12		01/01/14	12/31/14	
Total State Financial Assistance								\$ 2,137,046.73

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

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

Schedule B

Receipts or Revenue Recognized	Key	Cancellation Adjustments	Disbursements/Expenditures	2014 Encumbrances	Balance Dec. 31, 2014	Memo Only	
						Cash Received	Accumulated Expenditures
\$ 5,392.38					\$ 5,392.38	\$ 5,392.38	
16,105.00					16,105.00	16,105.00	
5,180.77				\$ 3,231.00	1,949.77	5,180.77	\$ 3,231.00
3,958.41					3,958.41	3,958.41	
	2	\$ (21,429.33)					
	2	(5,000.00)					
5,000.00	2	(2,022.77)	\$ 2,977.23			2,977.23	2,977.23
	3	40,920.21	19,764.61	21,405.60		37,094.40	60,000.00
60,000.00			29,399.98	30,600.02		6,650.00	60,000.00
103,500.00	2,3	(80,209.49)	130,249.21	240.41	314,510.38	51,750.00	471,989.62
	1	(500.00)	184,078.92			29,250.00	364,062.00
	3	121,626.15	127,579.28	285.87		350,127.37	441,008.00
424,496.00			338,219.96	79,629.98	6,646.06	69,400.62	417,849.94
<hr/>							
652,146.35		75,786.15	936,237.57	135,392.88	426,475.66	714,239.42	2,272,582.35
<hr/>							
	2	40,204.43			40,204.43		
	2,3	(41,140.57)	34,641.78		42,672.78	477,512.66	491,865.01
380,000.00	2	71,000.00	235,159.93	11,737.58	204,102.49	16,027.48	226,897.51
			7,500.00			10,000.00	15,000.00
15,000.00			7,500.00		7,500.00	5,000.00	7,500.00
<hr/>							
395,000.00		70,063.86	284,801.71	11,737.58	294,479.70	508,540.14	741,262.52
<hr/>							
	1,3	3,127.33	20,286.07			25,826.00	28,611.41
25,826.00			6,935.93		18,890.07	12,914.00	6,935.93
	1,3	227,979.52	835,920.72		25,282.58		1,201,763.95
110,000.00	1,3	(76,173.90)	25,900.19				874,140.91
1,008,200.00			370,418.87		637,781.13		370,418.87
	1,3	1,810.00	40,065.90		2,095.81		98,809.19
	1,3	13,161.92	37,556.87				15,512.00
89,000.00			42,942.03		46,057.97		74,176.57
4,013.00					4,013.00		42,942.03
6,420.00	2	(1,500.00)	4,920.00				4,920.00
	2	(2,500.00)					3,500.00
3,071.00					7,477.00		
32,224.00			2,247.72		29,976.28		2,247.72
	1,3	(460.22)	91,177.42		66,650.16	95,400.91	238,582.42
	2	(9,200.00)			12,758.00	13,000.00	35,242.00
106,276.71	2	(2,030.46)	29,995.49		76,281.22	44,230.87	99,554.92
	1,2,3	470.94	99,554.92			78,635.83	55,617.70
			5,198.55				
<hr/>							
1,385,030.71		154,685.13	1,613,120.68		927,263.22	270,007.61	3,152,975.62
<hr/>							
1,008,138.88	3	74,837.68	625,535.77	68,576.62	318,658.49		698,744.39
			155,688.54		44,678.41		969,539.99
					1,127.00		574,314.00
<hr/>							
1,008,138.88		74,837.68	781,224.31	68,576.62	364,463.90		2,242,598.38
<hr/>							
6,040,180.95		598,639.89	5,982,142.41	1,007,490.45	2,197,109.71	4,244,322.66	14,646,858.14
<hr/>							
2,926,200.12			2,926,200.12			2,157,941.29	2,926,200.12
<hr/>							
\$ 8,966,381.07		\$ 598,639.89	\$ 8,908,342.53	\$ 1,007,490.45	\$ 2,197,109.71	\$ 6,402,263.95	\$ 17,573,058.26

COUNTY OF CUMBERLAND
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2014

Note 1: **GENERAL**

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

Note 2: **BASIS OF ACCOUNTING**

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

Note 3: **RELATIONSHIP TO FINANCIAL STATEMENTS**

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

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Current Fund/Grant Fund	\$17,976,201.17	\$5,982,142.41	\$23,958,343.58
Trust Fund		2,926,200.12	2,926,200.12
General Capital Fund	4,151,739.08		4,151,739.08
	<u>\$22,127,940.25</u>	<u>\$8,908,342.53</u>	<u>\$31,036,282.78</u>

Note 4: **MAJOR PROGRAMS**

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

COUNTY OF CUMBERLAND
PART 3
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2014

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified Opinion

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>17.258, 17.259, 17.278</u>	Workforce Investment Act Cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers
<u>93.558</u>	TANF - Cluster: TANF - WFNJ
<u>93.044, 93.045, 93.053</u>	Special Services for the Aging - Area Plan Aging Cluster
<u>20.507</u>	Federal Transit - Formula Grants (Urbanized Area Formula Program) - Section 5307
<u>20.205</u>	Federal Highway Transportation and Capital Transportation Program

Dollar threshold used to determine Type A programs \$663,838.21

Auditee qualified as low-risk auditee? X yes no

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2014

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 Opinion

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 or New Jersey Circular 15-08-OMB? _____ yes X no

Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
046-4275-100-XXX	Special Services for the Aging - Area Plan
062-4545-100-XXX	Work First New Jersey (TANF/FS/GA/SNAP)
054-7550-100-XXX	Social Services for the Homeless

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

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

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2014

Section 2- Schedule of Financial Statement Findings

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

None.

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2014

Section 3- Schedule of Federal Award Findings and Questioned Costs

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major Federal programs, as required by OMB Circular A-133.

None.

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2014

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

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major State programs, as required by OMB Circular A-133 and State of New Jersey Circular 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 and Federal Awards and State Financial Assistance that are required to be reported in accordance with Government Auditing Standards, OMB Circular A-133 and State of New Jersey Circular 15-08-OMB.

None.

COUNTY OF CUMBERLAND
Officials in Office and Surety Bonds

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

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
Joseph Derella, Jr.	Director of the Board	C
Douglas Long	Deputy Director of the Board	C
Carol Musso	Member of the Board	C
Tony Surace	Member of the Board	C
James Sauro	Member of the Board	C
Thomas Sheppard	Member of the Board	C
Carlos Mercado Jr.	Member of the Board	C
Kenneth Mecouch	Administrator /Clerk of the Board of Chosen Freeholders	
Kimberly Wood	Deputy Administrator	
Gerald Seneski	Treasurer / Chief Financial Officer	\$1,200,000 A
Kevin McGahey	Qualified Purchasing Agent	
Theodore Baker	Counsel	
Gloria Noto	County Clerk / Adjuster	50,000 A
Robert Austino	Sheriff	35,000 A
Douglas Rainear	Surrogate	25,000 A
Robert Balicki	Warden	50,000 B
Jennifer Webb-McRae	Prosecutor	
William Rafferty	Engineer	
Donald Olbrich	Director of Public Works	
James Matlock Sr.	Public Safety Director	
Patricia Belmont	Tax Administrator	
Richard Stepura	Superintendent of Schools	

A = Western Surety in the amount designated

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

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

11400

APPRECIATION

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

Respectfully submitted,

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

