



State of New Jersey

DEPARTMENT OF HUMAN SERVICES
OFFICE OF PROGRAM INTEGRITY AND ACCOUNTABILITY

PO Box 700

TRENTON, NJ 08625-0700

CHRIS CHRISTIE
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ACTING COMMISSIONER

Reply to:
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September 14, 2015

Natasha Johnson, Director
Department of Human Services
Division of Family Development
P.O. Box 716
Trenton, New Jersey 08625

Dear Ms. Johnson:

Re: Camden County Board of Social Services
Single Audit
For Year Ended December 31, 2014
Audit Report Number S16-09

This office has recently completed a single audit of the Camden County Board of Social Services for the year ended December 31, 2014. Enclosed is a copy of the final report for your information.

Very truly yours,

A handwritten signature in black ink, appearing to read "Nicholas Iatarola".

Nicholas Iatarola
Audit Manager

cmw15-51

c: Shawn Sheekey, Director
Mary Ann Pagano, Fiscal Officer
Harish Panjabi, DFD
Mark Talbot, OOA
Audit File

**NEW JERSEY
DEPARTMENT OF HUMAN SERVICES**

CAMDEN COUNTY BOARD OF SOCIAL SERVICES

FINANCIAL STATEMENTS

DECEMBER 31, 2014

WITH INDEPENDENT AUDITOR'S REPORTS

OFFICE OF AUDITING

AUDIT REPORT NUMBER S16-09

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
TABLE OF CONTENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>PAGE</u>
Independent Auditor's Report.....	1
 <u>Financial Statements</u> 	
Combined Statement of Assets, Liabilities and Fund Balances.....	4
Combined Statement of Receipts, Disbursements and Changes in Fund Balances.....	5
Notes to Financial Statements.....	6
 <u>Supplementary Information</u> 	
Schedule of Expenditures of Federal and State Awards.....	13
Notes to Schedule of Expenditures of Federal and State Awards.....	15
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	16
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133 and N.J. OMB Circular 04-04.....	18
Schedule of Findings and Questioned Costs.....	21
Summary Schedule of Prior Audit Findings.....	23
 <u>Supplementary Schedules</u> 	
Assistance Fund - Schedule of Receipts, Disbursements and Changes in Fund Balance (Schedule 1).....	24
Administration Fund - Schedule of Receipts, Disbursements and Changes in Fund Balance (Schedule 2).....	25
Administration Fund - Schedule of Net Disbursements - Budget and Actual (Schedule 3).....	27
WFNJ General Assistance Fund - Schedule of Receipts, Disbursements and Changes in Fund Balance (Schedule 4).....	28
Clearing Fund - Schedule of Receipts, Disbursements and Changes in Fund Balance (Schedule 5).....	29
Child Support and Paternity Fund - Schedule of Receipts, Disbursements and Changes in Fund Balance (Schedule 6).....	30
REACH Account – Schedule of Receipts, Disbursements and Changes in Fund Balance (Schedule 7).....	31



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INDEPENDENT AUDITOR'S REPORT

Department of Human Services
New Jersey Division of Family Development
PO Box 716
Trenton, New Jersey 08625

Report on the Financial Statements

We have audited the accompanying financial statements of Camden County Board of Social Services, a component unit of the County of Camden, which comprise the statement of assets, liabilities and fund balances - regulatory basis as of December 31, 2014, and the related statement of receipts, disbursements, and changes in fund balances – regulatory basis for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles and practices prescribed by the New Jersey Department of Human Services, Division of Family Development; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinion 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 and 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 prescribed by the New Jersey Department of Human Services, Division of Family Development. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Auditor's Responsibility (continued)

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 agency'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 agency'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 discussed in Note 1C, The Camden County Board of Social Services prepares its financial statements using accounting practices prescribed by the New Jersey Department of Human Services, Division of Family Development, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices 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 effects of the matters, as discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Camden County Board of Social Services, as of December 31, 2014, and the results of its operations and changes in fund balances for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balance – regulatory basis of the Camden County Board of Social Services, as of December 31, 2014, and results of its receipts, disbursements, and changes in fund balances in conformity with accounting principles and practices prescribed by New Jersey Department of Human Services, Division of Family Development, as described in Note 1.

Other Matters

Report on Supplementary Information

Our audit was made for the purpose of forming an opinion on the financial statements referred to in the first paragraph as a whole. The supplementary financial statements presented as Schedule 1 through 7, on pages 24-31, are presented for purposes of additional analysis as required by New Jersey Department of Human Services, Division of Family Development and are not a required part of the above financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance, on pages 13-14, are presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* respectively, and are also not a required part of the above financial statements. Such information is the responsibility of management and was derived from and relates 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account group taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 28, 2015 on our consideration of the Camden County Board of Social Services' internal control over financial reporting and 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 the 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 Camden County Board of Social Services' internal control over financial reporting and compliance.

Office of Auditing

August 28, 2015

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES (DEFICIT)
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Total	Assistance Fund	Administration Fund	WFNJ General Assistance Fund	Un-Employment Trust Fund	Clearing Fund	Child Support And Paternity Fund	REACH Account	General Fixed Asset Account Group
<u>ASSETS</u>									
Cash	\$ 10,946,021	\$ 2,019,720	\$ 7,054,736	\$ -	\$ 1,493,401	\$ 54,269	\$ 329,767	\$ (5,872)	\$ -
Fixed Assets	153,953	-	-	-	-	-	-	-	153,953
Total Assets	<u>\$ 11,099,974</u>	<u>\$ 2,019,720</u>	<u>\$ 7,054,736</u>	<u>\$ -</u>	<u>\$ 1,493,401</u>	<u>\$ 54,269</u>	<u>\$ 329,767</u>	<u>\$ (5,872)</u>	<u>\$ 153,953</u>
<u>LIABILITIES AND FUND BALANCES</u>									
Liabilities:									
Payroll Deductions Payable	\$ 42,919	\$ -	\$ 42,919	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advance Payable	100,000	-	-	-	-	-	-	100,000	-
Total Liabilities	<u>142,919</u>	<u>-</u>	<u>42,919</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Fund Balances (Deficit):									
Restricted	1,387,529	-	-	-	1,493,401	-	-	(105,872)	-
Unrestricted	9,415,573	2,019,720	7,011,817	-	-	54,269	329,767	-	-
Investment in Fixed Assets	153,953	-	-	-	-	-	-	-	153,953
Total Fund Balances (Deficit)	<u>10,957,055</u>	<u>2,019,720</u>	<u>7,011,817</u>	<u>-</u>	<u>1,493,401</u>	<u>54,269</u>	<u>329,767</u>	<u>(105,872)</u>	<u>153,953</u>
Total Liabilities and Fund Balances	<u>\$ 11,099,974</u>	<u>\$ 2,019,720</u>	<u>\$ 7,054,736</u>	<u>\$ -</u>	<u>\$ 1,493,401</u>	<u>\$ 54,269</u>	<u>\$ 329,767</u>	<u>\$ (5,872)</u>	<u>\$ 153,953</u>

The Notes to Financial Statements are an integral part of these statements.

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Total	Assistance Fund	Adminis- tration Fund	WFNJ General Assistance Fund	Un- Employment Trust Fund	Clearing Fund	Child Support And Paternity Fund	REACH Account	General Fixed Asset Account Group
<u>TOTAL RECEIPTS</u>	\$ 79,737,064	\$ 9,223,785	\$ 60,577,772	\$ 3,457,725	\$ 1,493	\$ 672,466	\$ 4,560,640	\$ 1,243,183	\$ -
<u>DISBURSEMENTS</u>									
Fund Disbursements	77,658,119	7,337,318	60,414,085	3,474,814	-	637,567	4,546,278	1,248,057	-
Funds Returned to the County	-	-	-	-	-	-	-	-	-
Funds Returned to the State	1,153,681	1,153,681	-	-	-	-	-	-	-
Total Disbursements	<u>78,811,800</u>	<u>8,490,999</u>	<u>60,414,085</u>	<u>3,474,814</u>	<u>-</u>	<u>637,567</u>	<u>4,546,278</u>	<u>1,248,057</u>	<u>-</u>
Excess Receipts over (under) Disbursements	925,264	732,786	163,687	(17,089)	1,493	34,899	14,362	(4,874)	-
Net Due from the State of New Jersey	<u>17,089</u>	<u>-</u>	<u>-</u>	<u>17,089</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Receipts over (under) Disbursements and Net Due from State of New Jersey	942,353	732,786	163,687	-	1,493	34,899	14,362	(4,874)	-
<u>GENERAL FIXED ASSETS</u>									
Additions	36,779	-	-	-	-	-	-	-	36,779
Retirements	(61,301)	-	-	-	-	-	-	-	(61,301)
Adjustments	<u>(1,661,354)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,661,354)</u>
Excess Receipts over (under) Disbursements, Net Due from State of New Jersey and General Fixed Assets	<u>(743,523)</u>	<u>732,786</u>	<u>163,687</u>	<u>-</u>	<u>1,493</u>	<u>34,899</u>	<u>14,362</u>	<u>(4,874)</u>	<u>(1,685,876)</u>
FUND BALANCES									
DECEMBER 31, 2013	<u>11,700,578</u>	<u>1,286,934</u>	<u>6,848,130</u>	<u>-</u>	<u>1,491,908</u>	<u>19,370</u>	<u>315,405</u>	<u>(100,998)</u>	<u>1,839,829</u>
FUND BALANCES									
DECEMBER 31, 2014	<u>\$ 10,957,055</u>	<u>\$ 2,019,720</u>	<u>\$ 7,011,817</u>	<u>\$ -</u>	<u>\$ 1,493,401</u>	<u>\$ 54,269</u>	<u>\$ 329,767</u>	<u>\$ (105,872)</u>	<u>\$ 153,953</u>
Reference		Schedule 1	Schedule 2	Schedule 4		Schedule 5	Schedule 6	Schedule 7	

The Notes to Financial Statements are an integral part of these statements.

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ORGANIZATION

The Camden County Board of Social Services (CCBSS) is a component of the County of Camden providing various social services to qualified individuals whose income is below certain specified limits. CCBSS provides residents with financial assistance through Temporary Assistance to Needy Families (TANF), General Assistance Program, Child Support and Paternity Services, Food Stamps, Medicaid, Medically Needy, Employment Programs, Homeless Services and other social service programs.

CCBSS is exempt from income taxes.

B. REPORTING ENTITY

Governmental Accounting Standards Board (GASB) publication, *Codification of Governmental Financial Reporting Standards*, Section 2100, "Defining the Financial Reporting Entity", establishes standards to determine whether a governmental component unit should be included in the financial reporting entity. The basic criterion for inclusion or exclusion from the financial reporting entity is the exercise of oversight responsibility over agencies, boards and commissions by the primary government. The exercise of oversight responsibility includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. In addition, certain legally separate, tax-exempt entities that meet specific criteria (i.e. benefit of economic resources, access/entitlement to resources and significance) should be included in the financial reporting entities. CCBSS would be considered a component unit of the County of Camden based on the requirements of GASB. However, as the reporting entity of the County of Camden was established in accordance with New Jersey statutes, the primary government financial statements do not include reporting on component units.

C. BASIS OF FINANCIAL STATEMENTS

The accompanying financial statements have been prepared in accordance with the County Welfare Agency Accounting Manual, Ruling 12 published by the State of New Jersey, Department of Human Services, Division of Family Development (DFD). The accounting practice prescribed is based on cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. A summary of the major differences is as follows:

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF FINANCIAL STATEMENTS (continued)

- Revenues and expenses are recorded on a cash basis. Under this basis revenues are recognized when collected rather than when earned, and expenses are recognized when paid rather than when incurred.
- Assistance Fund transactions, after the first of each month, are reflected in the subsequent month's activity. The Assistance Fund report reflects financial activity in each year for the period of December 2 of the prior year through December 1 of the current year.
- A statement of cash flows is not required by Ruling 12.
- Cash and Cash Equivalents – Amounts include petty cash, change funds, amounts on deposit and short term investments with original maturities of three months or less.
- Fixed Asset purchases are recorded as expenses and are not capitalized or depreciated by the Agency.
- Prepaid items are charged as expenses when paid and such items from the prior period have not been amortized.
- Unrestricted funds consist of amounts that are available for use in carrying out the administration of CCBSS and are discretionary as to their use.
- Restricted funds result from grantor agencies or donors who place restrictions on the use of the funds which mandate the purpose(s) for which the funds may be utilized.

D. DESCRIPTION OF FUNDS

In order to ensure resources are used for their intended purpose, CCBSS has established certain funds to account for these resources:

- Assistance Fund - Consists of monies held in a State of New Jersey account, in which receipts are direct wires from the New Jersey Division of Family Development, and disbursements are made to Social Security and TANF clients through EBT (Electronic Benefits Transfer-plastic cards).

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. DESCRIPTION OF FUNDS (continued)

- Administration Fund - All administrative expenses are recorded to this account. Funding is received from the New Jersey Division of Family Development.
- General Assistance Fund - Receipts are from the State of New Jersey for single individuals. Reporting of these transactions is recorded through the General Assistance Automated System (GAAS).
- Unemployment Trust Fund - CCBSS is self funded for unemployment insurance.
- Clearing Fund - Reimburses various programs for funds that represents the recoument of various types of overpayments, recoveries, and funds initially not identifiable.
- Child Support and Paternity Fund - Through the Automated Child Support Enforcement System (ACSES) or NJKIDS collects child support funds and remits through wire transfers to CCBSS.
- Reach Account - Assistance account used to make emergency utility payments, prevent utility shut-off, and record transportation expenses. The OMEGA system tracks these transactions.
- General Fixed Asset Account Group - Accounts for all fixed asset additions and retirements. Fixed assets are not depreciated.

E. ECONOMIC DEPENDENCY

Camden County Board of Social Services receives a substantial amount of its support from federal and state governments. A significant reduction on the level of support, if this were to occur, may have an effect of CCBSS' programs and activities.

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

2. FUNDING

Services provided by the Camden County Board of Social Services were performed under a budget which has been approved by the State Divisions of Family Development, Youth and Family Services, and Medical Assistance and Health Services. Formal written requests for budget transfers are required for certain deviations from the approved budget statement. Funding for the year ended December 31, 2014 was available from Federal, State and Camden County sources.

In addition to the funding referred to above, the Camden County Board of Social Services received grant contract funding. A grant/contract is an agreement, written or oral between a County Welfare Agency (Grantee) and a person or organization (Grantor) to administer specific services, in which the Grantee is reimbursed directly, in whole or in part, as the agreement specifies by the Grantor.

3. MANAGEMENT ESTIMATES

The preparation of financial statements in accordance with the basis of financial statements discussed in the summary of significant accounting policies requires CCBSS to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

4. FIXED ASSETS

Fixed Assets are charged against budget appropriations at the time of acquisition. Values reflected in the accompanying Combined Statement of Assets, Liabilities and Fund Balances are based on acquisition costs reported to the Division of Family Development since approximately 1976 to present, less the cost of items retired, replaced, etc. based on a comprehensive accounting of the current balance of inventory on hand.

The General Fixed Asset Account Group was reviewed and adjusted by CCBSS in the amount of \$(1,661,354) to remove all equipment items with a unit cost of less than \$5,000. The ending balance represents only those items with a unit cost of \$5,000 or more in accordance with the accounting principles and practices prescribed by the County Welfare Agency Accounting Manual Ruling 12 published by the State of New Jersey, Department of Human Services, Division of Family Development as referenced in Note 1.

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

5. PENSION PLAN

Plan Description (continued)

All eligible employees participate in the Public Employees' Retirement System (PERS), or the Defined Contribution Retirement Program (DCRP) which has been established by state statute and is administered by New Jersey Division of Pensions and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations will be assumed by the State of New Jersey should the System terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System. This report may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625.

The Public Employees' Retirement System (PERS) was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A, to provide retirement, death, disability and medical benefits to certain qualified members. The PERS is a cost-sharing multiple-employer plan. Membership is mandatory for substantially, all full-time employees of the State of New Jersey or any county, municipality, school district or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state pension fund or local jurisdiction's pension fund.

The Defined Contribution Retirement Program (DCRP) was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, and expanded under the provisions of Chapter 89, P.L. 2008. The DCRP provides eligible employees and their beneficiaries with a tax-sheltered, defined contribution retirement benefit, along with life insurance coverage and disability coverage.

Vesting and Benefit Provisions

The vesting and benefit provisions to PERS are set by N.J.S.A. 43:3B. All benefits vest after eight to ten years of service, except for medical benefits, which vest after 25 years of continuous service. Retirement benefits for age and service are available age 60 and, under recently enacted legislation are generally determined to be 1/60 of final average salary for each year of service credit. Final average salary equals the average salary for the final three years of service prior to retirement (or highest three years' compensation, if other than the final three years). Members may seek early retirement after achieving 25 years' service credit, in which case, benefits would begin the first day of the month after the member attains normal retirement age.

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

5. PENSION PLAN (continued)

Funding Policy

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey regulations. For PERS, the contribution rate was 6.64% of base salary effective July 1, 2012. Subsequent increases after October 1, 2011 are being phased in over 7 years on each July 1st to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018. Employers are required to contribute at an actuarially determined rate. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits. Employee contributions to DCRP are based on a percentage of 5.50% of the employees' annual compensation, as defined. The DCRP was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 and expanded under the provisions of Chapter 89, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

6. POST EMPLOYMENT BENEFITS

The Board participates in the New Jersey State Health Benefits Program ("the SHBP"), which qualifies as a cost-sharing, multiple-employer plan in accordance with GASB Statement 45 "Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions" ("OPEB"). The SHBP is administered by the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits.

Under the SHBP, retirees may continue the health benefits programs in which they are enrolled at the time of retirement.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issued publicly available financial reports that include the financial statements and required supplementary information of the SHBP. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

The SHBP is established under the authority of N.J.S.A. 52:14-17.25 et seq. and regulations adopted by the State Health Benefits Commission. The required contribution rate is determined on an annual pay as you go basis.

7. ADVANCE PAYABLE

The \$100,000 represents cash advances received by CCBSS from the State of New Jersey, Division of Family Development to be utilized in the payment of expenditures. This amount would be payable upon cessation of the REACH fund program, to the State of New Jersey or its designee.

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

8. CONTINGENCIES

Camden County Board of Social Services is periodically involved in various lawsuits arising in the normal course of business. In the opinion of CCBSS management, the liability, if any, for such contingencies will not have a material adverse effect on their financial position.

Amounts received or receivable from grantors, principally the federal and state governments are subject to regulatory requirements and adjustments by the agencies. Any disallowed claims, including amounts previously recognized by CCBSS as revenue would constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although Camden County Board of Social Services officials expects such amounts, if any, to be immaterial.

9. SUBSEQUENT EVENTS

Subsequent events related to the Financial Statements of Camden County Board of Social Services occurring after December 31, 2014 have been evaluated through August 28, 2015 which is the date the financial statements were available to be issued. No additional disclosures other than those indicated in the accompanying notes are required to be made.

SUPPLEMENTARY INFORMATION

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

FEDERAL OR STATE GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER/ STATE APPROPRIATION NUMBER	EXPENDITURES
<u>FEDERAL AWARDS</u>		
<u>U.S. Department of Health and Human Services (USDHHS)/</u>		
<u>N.J. Department of Human Services (NJDHS)</u>		
Pass-Through Programs From:		
NJ Division of Family Development:		
Public Assistance:		
Temporary Assistance for Needy Families (TANF)	93.558	\$ 20,222,566
Refugee Resettlement Programs	93.566	12,776
Administrative cost relating to Public Assistance:		
Temporary Assistance for Needy Families (TANF)	93.558	6,901,145
Title IV-D, Child Support and Paternity Program	93.563	3,810,289
Title XIX, Medical Assistance Program	93.778	9,488,302
Title XX, Social Services Block Grant	93.667	1,986,394
State Children's Health Insurance Program	93.767	744,857
NJ Division of Medical Assistance and Health Services:		
Administrative costs relating to Public Assistance:		
Title XIX, Medical Assistance Program	93.778	1,395,500
Title XIX, Medically Needy Program	93.778	774,012
Title XIX, NJ Childless Adult Demo Waiver	93.778	114,179
TOTAL USDHHS / NJDHS		45,450,020
<u>Social Security Administration</u>		
Pass-Through Camden County:		
Supplemental Security Income	96.006	1,215,923
TOTAL SOCIAL SECURITY ADMINISTRATION		1,215,923

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

<u>FEDERAL OR STATE GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE</u>	<u>FEDERAL CFDA NUMBER/ STATE APPROPRIATION NUMBER</u>	<u>EXPENDITURES</u>
<u>U.S. Department of Agriculture (USDA)/</u>		
<u>N.J. Department of Human Services (NJDHS)</u>		
Pass-Through Program From:		
N.J. Division of Family Development:		
Administrative costs relating to the Supplemental Nutrition Assistance Program:		
Supplemental Nutrition Assistance Program (SNAP)	10.561	13,651,659
TOTAL USDA / NJDHS		<u>13,651,659</u>
TOTAL FEDERAL EXPENDITURES		<u>60,317,602</u>
<u>STATE AWARDS</u>		
<u>N.J. Department of Community Affairs (NJDCA)</u>		
Pass-Through Gloucester County:		
Adult Protective Services Program	-	302,163
<u>N.J. Division of Human Services (NJDHS)</u>		
Division of Family Development:		
WFNJ General Assistance (GA)	100-054-7550-121	7,471,107
WFNJ GA Administration Costs	100-054-7550-121	3,026,879
Supplemental Security Income	100-054-7550-125	1,076,909
TOTAL STATE EXPENDITURES		<u>11,877,058</u>
TOTAL FEDERAL AND STATE EXPENDITURES		<u>\$ 72,194,660</u>

See Independent Auditor's Report.
See Notes to Schedule of Expenditures of Federal and State Awards.

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

1. GENERAL INFORMATION

The accompanying Schedule of Expenditures of Federal and State Awards includes all of the federal and state grant activity of the Camden County Board of Social Services. The information in this schedule is presented in accordance with the requirements of Federal OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and New Jersey OMB Circular Letter 04-04, *Single Audit Policy for Recipients of Federal and State Grants*.

2. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal and State Awards is presented using the cash basis of accounting. Expenditures are reported for the year ended December 31, 2014 except for Temporary Assistance for Needy Families (TANF) Public Assistance (CFDA #93.558) which are reported on a December 1 fiscal year end basis consistent with the basic financial statements. Additionally, the TANF amount has been presented as "Gross" expenditures excluding the effect of Federal and State collections as of a result of a change in reporting by the New Jersey Department of Human Services, Division of Family Development.



State of New Jersey

CHRIS CHRISTIE
GOVERNOR

DEPARTMENT OF HUMAN SERVICES
OFFICE OF PROGRAM INTEGRITY AND ACCOUNTABILITY
PO Box 700
TRENTON, NJ 08625-0700

KIM GUADAGNO
LT. GOVERNOR

ELIZABETH CONNOLLY
ACTING COMMISSIONER

**INDEPENDENT AUDITOR'S 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***

Department of Human Services
New Jersey Division of Family Development
PO Box 716
Trenton, New Jersey 08625

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Camden County Board of Social Services, a component unit of the County of Camden, as of and for the year ended December 31, 2014 and have issued our report thereon dated August 28, 2015. As described in Note 1C, our report refers to the preparation of the financial statements in accordance with the practices and procedures prescribed or permitted by the New Jersey Department of Human Services which is other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

Internal Control Over Financial Reporting (continued)

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 agency'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 Camden County Board of Social Services' 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*.

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 agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Office of Auditing

August 28, 2015



State of New Jersey

CHRIS CHRISTIE
GOVERNOR

DEPARTMENT OF HUMAN SERVICES
OFFICE OF PROGRAM INTEGRITY AND ACCOUNTABILITY

PO Box 700
TRENTON, NJ 08625-0700

KIM GUADAGNO
LT. GOVERNOR

ELIZABETH CONNOLLY
ACTING COMMISSIONER

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND N.J. OMB CIRCULAR 04-04

Department of Human Services
New Jersey Division of Family Development
PO Box 716
Trenton, New Jersey 08625

Report on Compliance for Each Major Federal and State Programs

We have audited Camden County Board of Social Services' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *NJ State Grant Compliance Supplement for Major State Programs* that could have a direct and material effect on each of Camden County Board of Social Services' major and federal and state programs for the year ended December 31, 2014. Camden County Board of Social Services' 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 Camden County Board of Social Services' 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and NJ OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards OMB Circular A-133 and NJ OMB Circular 04-04 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 and state program occurred. An audit includes examining, on a test basis, evidence about Camden County Board of Social Services' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Auditor's Responsibility (continued)

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 Camden County Board of Social Services' compliance.

Opinion on Each Major Federal and State Programs

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

Report on Internal Control Over Compliance

Management of Camden County Board of Social Services 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 Camden County Board of Social Services' 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 programs and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Camden County Board of Social Services' 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 and state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Purpose of this Report

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 NJ OMB Circular 04-04. Accordingly, this report is not suitable for any other purpose.

Office of Auditing

August 28, 2015

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None Reported
Noncompliance material to financial statements noted?	No

Federal and State Awards

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None Reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133 or NJ OMB Circular 04-04?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.778	Title XIX, Medical Assistance Program (MAP)
93.563	Title IV-D, Child Support Program (CSP)
96.006	Supplemental Security Income (SSI)

<u>Grant Number</u>	<u>Name of State Program</u>
100-54-7550-121	WFNJ – General Assistance
100-54-7550-121	WFNJ – General Assistance Administration
100-54-7550-125	Supplemental Security Income

Dollar threshold used to distinguish between Type A and Type B programs:

Federal	\$1,809,528
State	\$ 356,312

Auditee qualified as low risk? Yes

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no current findings.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no current findings.

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

There were no current findings.

TOTAL QUESTIONED COSTS – FEDERAL & STATE = \$0.

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014**

There were no prior audit findings.

SUPPLEMENTARY SCHEDULES

SCHEDULE 1

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
ASSISTANCE FUND
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2014**

RECEIPTS

State Treasurer	\$ 5,900,000
County Treasurer	2,383,160
Clearing Fund - County Reimbursement	20,132
Clearing Fund - State Reimbursement	382,514
Child Support and Paternity Fund - Disregards	537,979
	<hr/>
Total Receipts	9,223,785

DISBURSEMENTS

Assistance to SSI Recipients	2,625,878
Temporary Assistance to Needy Families	19,068,980
Child Support and Paternity Disregards	537,979
Refugee Resettlement Program	12,776
	<hr/>
Total Net Program and Fund Disbursements	22,245,613
Funds Returned to the State	1,153,681
Electronic Benefit Transfer	(14,908,295)
	<hr/>
Total Disbursements	8,490,999

Excess Receipts over (under) Disbursements	732,786
Transfers In	-
Transfers Out	-
	<hr/>
Excess Receipts over (under) Disbursements and Transfers	732,786
FUND BALANCE DECEMBER 2, 2013	1,286,934
	<hr/>
FUND BALANCE DECEMBER 1, 2014	\$ 2,019,720

See Independent Auditor's Report.

SCHEDULE 2

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
ADMINISTRATION FUND
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2014**

RECEIPTS

State Treasurer:

Division of Family Development:

Earned Grant Subsidy	\$ 36,951,213
Food Stamp Fraud Incentives	142,883
HEA Reimbursements	45,348

Division of Medical Assistance and Health Services:

Medical Assistance Program (MAP)	1,395,500
Medically Needy Program (MNP)	774,012
UNISYS - MOS	707,250

Other Grants:

APS	314,085
SNAP Incentives	91,997

Funds Received from the County:

Appropriation Funds	18,068,861
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Refunds and Cancelled Checks:

Non-Matchable	239
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Other Additions:

CSP - Federal Share to Administration Fund	2,067,954
Interest on Investments - Non-Child Support	8,140
Interest on Investments - Child Support	735
Cooper Hospital-Package G Reimbursement	4,659
Non-TANF Application Fees - Child Support	30
Prudential Dividend	2,165
Bequeathment	2,701

Total Receipts	<u>60,577,772</u>
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SCHEDULE 2
(continued)

CAMDEN COUNTY BOARD OF SOCIAL SERVICES
ADMINISTRATION FUND
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2014

DISBURSEMENTS

Operating Disbursements:	
Personal Services Expense	35,153,034
Employee Benefit Plans	21,972,085
Travel Expense	120,465
Office Expense	826,853
Office Space, Rental, Repairs and Alterations	852,478
Staff Development and Training	9,252
Purchased Services for Clients	18,153
Miscellaneous Matchable Expense	145,834
Food Stamp Program Expense	548
Child Support and Paternity Expense	70,993
Electronic Data Processing Expense	224,739
Miscellaneous Non-Matchable Expense	643,993
Other Deductions:	
APS Grant	302,163
Case Banking Grant	70,000
Other	3,495
	<hr/>
Total Disbursements	60,414,085
	<hr/>
Excess Receipts over (under) Disbursements	163,687
Transfers In	-
Transfers Out	-
	<hr/>
Excess Receipts over (under) Disbursements and Transfers	163,687
FUND BALANCE DECEMBER 31, 2013	6,848,130
	<hr/>
FUND BALANCE DECEMBER 31, 2014	\$ 7,011,817
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See Independent Auditor's Report.

SCHEDULE 3

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
ADMINISTRATION FUND
SCHEDULE OF NET DISBURSEMENTS
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2014**

<u>OPERATING DISBURSEMENTS</u>	<u>BUDGET (1)</u>	<u>ACTUAL NET OPERATING DISBURSEMENTS</u>	<u>VARIANCE (OVER) UNDER</u>
Personal Service Expense	\$ 37,913,376	\$ 35,152,795	\$ 2,760,581
Employee Benefit Plans	22,654,000	21,972,085	681,915
Travel Expense	160,000	120,465	39,535
Office Expense	1,090,800	826,853	263,947
Office Space, Rental, Repairs and Alterations	870,000	852,478	17,522
Staff Development and Training	25,000	9,252	15,748
Purchased Services for Clients	38,000	18,153	19,847
Miscellaneous Matchable Expense	162,250	145,834	16,416
Food Stamp Program Expense	1,000	548	452
Child Support and Paternity Expense	129,274	70,993	58,281
Electronic Data Processing Expense	352,300	224,739	127,561
Miscellaneous Non-Matchable Expense	644,832	643,993	839
Totals	<u>\$ 64,040,832</u>	<u>\$ 60,038,188</u>	<u>\$ 4,002,644</u>

- (1) Budget data represents the approved State of New Jersey, Division of Family Development budget inclusive of any modification letters and any amounts reserved from the prior year's budget to be included in the current budget.

See Independent Auditor's Report.

SCHEDULE 4

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
WFNJ GENERAL ASSISTANCE FUND
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2014**

RECEIPTS

State Aid Payments Received	\$ 2,108,523
SSI Initial Retro Checks (GA-31)	1,215,923
Refunds - Reported Assistance (GA-12)	126,393
Other - Automatic Recoupments	6,112
Other - Bank Reconciliation Adjustment	774
Total Receipts	<u>3,457,725</u>

DISBURSEMENTS

GA Expenditures (Eligible) (GA-6A)	8,687,030
Prior Month Void Checks (Subtract)	(13,625)
Other	5,033
ZBA Debits	976,078
Net EBT Disbursements	<u>(6,179,702)</u>
Total Disbursements	<u>3,474,814</u>
Excess Receipts over (under) Disbursements	<u>(17,089)</u>
Due from the State of New Jersey, December 31, 2013	(41,980)
Due from the State of New Jersey, December 31, 2014	<u>59,069</u>
Net Due From State of New Jersey	<u>17,089</u>
Excess Receipts over (under) Disbursements and Net Due From State of New Jersey	-
FUND BALANCE DECEMBER 31, 2013	<u>-</u>
FUND BALANCE DECEMBER 31, 2014	<u><u>\$ -</u></u>

See Independent Auditor's Report.

SCHEDULE 5

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
CLEARING FUND
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2014**

RECEIPTS

Pending Claims	\$ 218,328
Other Refunds of Overpayments	199,049
Food Stamp Recoupment for Overissuances	117,447
Medical Assistance	75,942
Other Collections	<u>61,700</u>
Total Receipts	<u>672,466</u>

DISBURSEMENTS

Cash to Clients	26,055
State Treasurer - Food Stamp Recoupments	96,999
State Treasurer - Medical Assistance	56,497
County Share Medical Assistance - To Administration Fund	18,832
Reimbursements to Assistance Fund - TANF & Adult Programs	403,952
Other Disbursements	<u>35,232</u>
Total Disbursements	<u>637,567</u>
Excess Receipts over (under) Disbursements	34,899
Transfers In	-
Transfer Out	<u>-</u>
Excess Receipts over (under) Disbursements and Transfers	34,899
FUND BALANCE DECEMBER 31, 2013	<u>19,370</u>
FUND BALANCE DECEMBER 31, 2014	<u><u>\$ 54,269</u></u>

See Independent Auditor's Report.

SCHEDULE 6

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
CHILD SUPPORT AND PATERNITY FUND
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2014**

RECEIPTS

Regular Collections	\$ 4,558,330
Interest/Dividends	735
Other	1,575
	<hr/>
Total Receipts	4,560,640

DISBURSEMENTS

Refunds to Assistance Fund	2,005,127
Disregard Payments to Assistance Fund	533,085
Federal Share to Administration Fund	2,005,127
Payments to Clients	2,204
Interest/Dividends	735
	<hr/>
Total Disbursements	4,546,278

Excess Receipts over (under) Disbursements	14,362
Transfers In	-
Transfers Out	-
	<hr/>

Excess Receipts over (under) Disbursements and Transfers	14,362
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FUND BALANCE DECEMBER 31, 2013	<hr/> 315,405
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FUND BALANCE DECEMBER 31, 2014	<hr/> <hr/> \$ 329,767
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See Independent Auditor's Report.

SCHEDULE 7

**CAMDEN COUNTY BOARD OF SOCIAL SERVICES
REACH ACCOUNT
SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2014**

RECEIPTS

Assistance Fund Reimbursement	\$ 560,987
Other (Bus Pass Reimbursement)	682,196
Total Receipts	<u>1,243,183</u>

DISBURSEMENTS

Assistance Expenditures	<u>1,248,057</u>
Total Disbursements	<u>1,248,057</u>

Excess Receipts over (under) Disbursements	(4,874)
Transfers In	-
Transfers Out	-
Excess Receipts over (under) Disbursements and Transfers	<u>(4,874)</u>

FUND BALANCE DECEMBER 31, 2013 (100,998)

FUND BALANCE DECEMBER 31, 2014 \$ (105,872)

See Independent Auditor's Report.