

COUNTY OF CUMBERLAND

STATE OF NEW JERSEY

REPORT OF AUDIT

**FOR THE YEAR ENDING
DECEMBER 31, 2012**



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COUNTY OF CUMBERLAND

PART 1

REPORT OF AUDIT OF FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
DECEMBER 31, 2012**

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, 2012, and the related statements of operations and changes in fund balance - regulatory basis for the year 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, 2012 and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. The financial statements of the County of Cumberland, as of December 31, 2011, were audited by another auditor whose report dated June 30, 2012 expressed an adverse opinion under accounting principles generally accepted in the United States of America and an unqualified opinion under the Regulatory basis of accounting.

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 an 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; 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 opinion.

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 2012, or the results of its operations and changes in fund balance for the year 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, 2012, and the results of its operations and changes in fund balance - regulatory basis of such funds for the year then ended, and the revenues - regulatory basis, expenditures - regulatory basis of the various funds, and general fixed assets, for the year ended December 31, 2012 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 audit was 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 04-04-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 July 26, 2013 on our consideration of the County of Cumberland, State of New Jersey's, 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
BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Carol A. McAllister

Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
July 26, 2013

**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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 26, 2013. 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. The report also indicated that the financial statements of the County as of December 31, 2011 were audited by another auditor whose report dated June 30, 2012 expressed an adverse opinion under accounting principles generally accepted in the United States of America and an unqualified opinion under the regulatory basis of accounting.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether County of Cumberland's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or another matter that is required to be reported under Government Auditing Standards or audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and which is described in the accompanying Schedule of Findings and Questioned Costs as finding no. 2012-1.

The County of Cumberland's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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
July 26, 2013

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Assets, Liabilities, Reserves and
 Fund Balance -- Regulatory Basis
 As of December 31, 2012 and 2011

<u>ASSETS</u>	<u>Ref.</u>	<u>2012</u>	<u>2011</u>
Regular Fund:			
Cash--General	SA-1	\$ 23,549,349.39	\$ 20,337,541.25
Cash--Change Funds	SA-2	240.00	240.00
		<hr/>	<hr/>
		23,549,589.39	20,337,781.25
Receivables with Full Reserves:			
Added and Omitted Taxes	SA-5	388,508.22	383,199.11
Due Federal and State Grant Fund	SA-1	7,031,579.67	
Revenue Accounts Receivable	SA-6	71,855.35	76,030.85
		<hr/>	<hr/>
		7,491,943.24	459,229.96
		<hr/>	<hr/>
		31,041,532.63	20,797,011.21
Federal and State Grant Fund:			
Cash	SA-1		1,667,302.50
Federal and State Grants Receivable	SA-7	35,917,965.88	30,417,905.89
		<hr/>	<hr/>
		35,917,965.88	32,085,208.39
		<hr/>	<hr/>
		\$ 66,959,498.51	\$ 52,882,219.60
		<hr/> <hr/>	<hr/> <hr/>

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COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Assets, Liabilities, Reserves and
 Fund Balance -- Regulatory Basis
 As of December 31, 2012 and 2011

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>Ref.</u>	<u>2012</u>	<u>2011</u>
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3 & SA-8	\$ 6,167,079.37	\$ 6,318,834.79
Reserve for Encumbrances	SA-9	2,426,213.79	2,517,937.91
Accounts Payable	SA-10	194,494.34	71,589.84
Reserve for Capital Transportation Program Expenditures	SA-11	14,022.37	10,043.33
Reserve for Payment of Bonds - Manor	A-1	1,257,885.00	
Cash Held by the County Treasurer:			
Board of Health	SA-12	2,392,677.00	2,735,128.11
County Library	SA-13	144,369.97	164,468.31
		<u>12,596,741.84</u>	<u>11,818,002.29</u>
Reserve for Receivables	A	7,491,943.24	459,229.96
Fund Balance	A-1	<u>10,952,847.55</u>	<u>8,519,778.96</u>
		<u>31,041,532.63</u>	<u>20,797,011.21</u>
Federal and State Grant Fund:			
Due to Current Fund	SA-1	7,031,579.67	
Due to Trust Fund	SA-15	167,768.85	
Reserve for Encumbrances	SA-9	4,900,896.20	11,264,823.49
Unappropriated Reserves	SA-14	117,471.53	26,697.74
Appropriated Reserves	SA-15	<u>23,700,249.63</u>	<u>20,793,687.16</u>
		<u>35,917,965.88</u>	<u>32,085,208.39</u>
		<u>\$ 66,959,498.51</u>	<u>\$ 52,882,219.60</u>

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

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Operations and Changes in
 Fund Balance -- Regulatory Basis
 For the Years Ended December 31, 2012 and 2011

<u>Revenue and Other Income Realized</u>	<u>2012</u>	<u>2011</u>
Fund Balance Utilized	\$ 7,500,762.00	\$ 8,319,232.00
Miscellaneous Revenue Anticipated	53,463,162.17	68,603,676.61
Receipts from Current Taxes	82,938,491.00	82,938,491.00
Non-Budget Revenue	14,467,034.28	721,319.34
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	3,878,106.03	2,937,645.42
Accounts Payable Canceled	19,135.04	283,143.29
Cancellation of Grant Reserves	1,060,423.19	
Prior Year Voided Check	3,543.75	
	<hr/>	<hr/>
Total Income	163,330,657.46	163,803,507.66
	<hr/>	<hr/>
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	37,157,903.00	42,570,809.00
Other Expenses	89,047,400.68	97,004,311.04
Capital Improvements	50,000.00	50,000.00
Debt Service	8,096,349.00	9,787,253.95
Deferred Charges and Regulatory Expenditures	9,938,826.91	10,596,304.26
Cancellation of Grant Receivables	816,882.61	
Interfund Created	7,031,579.67	
Reserve for Payment of Bonds - Manor	1,257,885.00	
Refund of Prior Year Revenue		8,106.39
	<hr/>	<hr/>
Total Expenditures	153,396,826.87	160,016,784.64
	<hr/>	<hr/>
Excess in Revenues	9,933,830.59	3,786,723.02
	<hr/>	<hr/>
<u>Fund Balance</u>		
Balance Jan. 1	8,519,778.96	13,052,287.94
	<hr/>	<hr/>
Decreased by:	18,453,609.55	16,839,010.96
Utilized as Revenue	7,500,762.00	8,319,232.00
	<hr/>	<hr/>
Balance Dec. 31	\$ 10,952,847.55	\$ 8,519,778.96
	<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, 2012

	<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	\$ 7,500,762.00		\$ 7,500,762.00	
Miscellaneous Revenues:				
Local Revenues:				
County Clerk	482,800.00		545,861.50	\$ 63,061.50
Surrogate	79,500.00		79,782.90	282.90
Sheriff	74,000.00		88,697.26	14,697.26
Interest on Investments and Deposits	101,000.00		255,487.76	154,487.76
County Adjuster	29,913.00		32,166.96	2,253.96
Administration Fee from Board of Health	330,000.00		330,000.00	
Indirect Cost Allocation - Federal Grants	48,000.00		49,854.21	1,854.21
Reimbursement of Election Expenses - School Board Election	127,000.00		21,071.71	(105,928.29)
Reimbursement of Election Expenses - Primary / General Election	180,000.00		183,630.24	3,630.24
Motor Vehicle Fine Fund	350,000.00		350,000.00	
Fringe Benefit Reimbursements	3,650,863.00		4,025,961.46	375,098.46
State Aid:				
County College Bonds (NJSA 54:18A)	1,475,437.50		1,518,772.50	43,335.00
Permanent Disability--Patients in County Institutions (N.J.S.A. 44:7-38 et seq)	5,458,332.82		4,846,980.40	(611,352.42)
Cumberland Manor - Medicaid Peer Grouping	285,276.50		306,250.24	20,973.74
Housing of State Prisoners in County Jails	64,000.00		39,494.00	(24,506.00)
State Aid Salary Reimbursements:				
Mental Health Board	8,000.00			(8,000.00)
County Prosecutor	75,400.00		85,800.00	10,400.00
Emergency Management	8,582.00		7,950.00	(632.00)
Office on Aging - State Subsidy	58,000.00		58,000.00	
Juvenile Detention Center - Meal Subsidy (School Lunch Program)	69,700.00		35,526.28	(34,173.72)
<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	1,851,064.00		1,851,064.00	
Supplemental Social Security Income	538,501.00		469,412.00	(69,089.00)
Psychiatric Facilities (ch 73 PL 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	2,589,884.00		2,589,884.00	
Maintenance of Patients in State Institutions for Mentally Retarded	6,561,573.00		6,561,573.00	
State and Federal Programs Off-Set with Appropriations:				
U.S. Department of Health and Human Services:				
Area Plan Grant	2,111,846.00	\$ 2,427.00	2,114,273.00	
Childhood Lead Poisoning Prevention		208,250.00	208,250.00	
Social Services Block Grant (Alcohol)	73,630.00		73,630.00	
Social Services Block Grant (State & Community Partnership Grant/Family Court)	441,008.00		441,008.00	
Social Services Block Grant (HSAC/CIACC - Human Services)	102,784.00		102,784.00	
Special Child Health Case Management		80,691.00	80,691.00	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenues -- Regulatory Basis
 For the Year Ended December 31, 2012

	<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)				
U.S. Department of Health and Human Services (Cont'd):				
Personal Assistance Service Program	\$ 304,866.13	\$ 3,544.71	\$ 308,410.84	
Medical Reserve Agreement	5,000.00		5,000.00	
Retired Senior Volunteer Program	44,037.00		44,037.00	
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		50,000.00	50,000.00	
Emergency Food & Shelter Program		1,862.00	1,862.00	
State Homeland Security Grant		133,552.32	133,552.32	
U.S. Department of Justice:				
Juvenile Accountability Incentive Block Grant	16,076.00	11,721.00	27,797.00	
Local Law Enforcement Block Grant	14,008.00		14,008.00	
City of Vineland - Edward Byrne Memorial Assistance Grant (JAG)	7,341.00		7,341.00	
Edward Byrne Community Justice Grant	200,035.00	75,000.00	275,035.00	
Federal Bullet Proof Vest Grant	2,013.10	3,950.30	5,963.40	
Multi-Jurisdictional Gang, Gun & Narcotics Task Force Program				
SCAAP - State Criminal Alien Assistance Program		110,010.00	110,010.00	
Sexual Assault Nurse Examiner	67,421.00	63,970.00	131,391.00	
STOP Violence Against Women Act (VAWA)	23,605.00		23,605.00	
U.S. Department of Housing and Urban Development (HUD):				
CDBG - Small Cities Block Grant - Housing Repairs		150,000.00	150,000.00	
U.S. Department of Labor:				
Workforce Investment Act	568,920.00	5,882,036.59	6,450,956.59	
Workforce Investment Board		22,720.00	22,720.00	
Workforce Development Partnership Program (WDP)		15,512.00	15,512.00	
Workforce Learning Link (WLL)		67,000.00	67,000.00	
DHS Special Initiative & Transportation Grant		25,826.00	25,826.00	
U.S. Department of Transportation:				
Federal Highway Administration	300,000.00	9,066,045.00	9,366,045.00	
Local CMAQ Initiatives	306,081.00		306,081.00	
Federal Transit Administration:				
Section 5307 Capital & Operating Assistance Grant	1,005,000.00		1,005,000.00	
Section 5311 Capital & Operating Assistance Grant		386,278.00	386,278.00	
JARC - Job Access & Reverse Commute Program		140,000.00	140,000.00	
N.J. Department of Health and Senior Services:				
Commission for the Blind & Visually Impaired	101,280.00		101,280.00	
Social Services for the Homeless	312,436.00		312,436.00	
Comprehensive Alcoholism and Drug Abuse Program	794,681.00		794,681.00	
SHIP (State Health Insurance Program)	24,000.00		24,000.00	
County Preparedness Grant (LINCS)		313,826.00	313,826.00	
N.J. Governor's Council on Alcoholism and Drug Abuse:				
Alliance to Prevent Alcoholism and Drug Abuse Program	239,897.00		239,897.00	
N.J. Department of Education:				
Comprehensive Education Improvement Act		126,000.00	126,000.00	
N.J. Department of Military and Veterans Affairs:				
Veterans Transportation System		15,000.00	15,000.00	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenues -- Regulatory Basis
 For the Year Ended December 31, 2012

	<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 Environmental Protection and Energy:				
Clean Communities		\$ 140,524.94	\$ 140,524.94	
RERP Grant		108,292.00	108,292.00	
County Environmental Health Act		142,055.50	142,055.50	
Healthy Communities Grant		10,000.00	10,000.00	
N.J. Department of Law and Public Safety:				
Alcohol Traffic Safety and Drunk Driving Prevention	\$ 48,300.00		48,300.00	
Traffic Safety Community Education	21,595.00		21,595.00	
Resident Substance Abuse Treatment	51,962.00	46,222.00	98,184.00	
Child Passenger Safety Education Grant	4,000.00		4,000.00	
State Body Armor		24,880.06	24,880.06	
N.J. Department of Community Affairs:				
Emergency Housing Repairs - Unapp Reserve		15,676.50	15,676.50	
N.J. Department of Children and Families:				
Differential Response Pilot Program		300,000.00	300,000.00	
Mental Health Association of New Jersey				
DRCC- Disaster Response Crisis Counselor		3,627.00	3,627.00	
N.J. Department of State				
Historic Commission, Operating Support Grant	12,000.00		12,000.00	
Casino Fund:				
Senior Citizens and Disabled Resident Transportation Assist	562,041.53		562,041.53	
Gateway Community Action Partnership		61,716.00	61,716.00	
Southern Shore Regional DMO		15,000.00	15,000.00	
Other Special Items:				
County Clerk	353,500.00		396,350.00	\$ 42,850.00
Surrogate	69,100.00		68,052.62	(1,047.38)
Sheriff	38,900.00		38,453.56	(446.44)
Cumberland County Improvement Authority - Reimbursement	400,590.00		400,590.00	
Juvenile Detention Center - Room and Board Fees	1,014,000.00		1,035,655.00	21,655.00
Reserve for Capital Transportation Program Expenditures	10,043.33		10,043.33	
Reserve for Payment of Bonds	265,000.00		265,336.10	336.10
Title IV-Monetary Allowance in Lieu of Rent	751,000.00		577,434.49	(173,565.51)
Added & Omitted Taxes	383,199.11		383,199.11	
Jail - Inmate Telephone	200,000.00		200,000.00	
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam Debt Service Reimbursements	24,416.00		23,762.00	(654.00)
Medicare Part B	146,000.00		32,395.86	(113,604.14)
Total Miscellaneous Revenues	<u>36,028,029.02</u>	<u>17,823,215.92</u>	<u>53,463,162.17</u>	<u>(388,082.77)</u>
Amount to be Raised by Taxation	<u>82,938,491.00</u>		<u>82,938,491.00</u>	
Budget Totals	126,467,282.02	17,823,215.92	143,902,415.17	(388,082.77)
Non-Budget Revenue			14,467,034.28	14,467,034.28
	<u>\$ 126,467,282.02</u>	<u>\$ 17,823,215.92</u>	<u>\$ 158,369,449.45</u>	<u>\$ 14,078,951.51</u>

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2012

Analysis of Realized Revenue

Interest on Investments and Deposits:

Treasurer	\$ 279,810.34
Cumberland Manor	1,039.98
Clerk	3,441.65
Surrogate	173.43
Sheriff	867.00
	<hr/>

\$ 285,332.40

Less Interest Allocation to:

Board of Health	8,647.22
Farmland Preservation	7,172.12
Cultural & Heritage	2.93
Reserve for Capital Transportation Program	14,022.37
	<hr/>

29,844.64

\$ 255,487.76

Analysis of Non-Budget Revenue

Miscellaneous Revenue not Anticipated:

Revenue Accounts Receivable:

Prosecutor's Office--Discovery Fees	\$ 12,860.55
Rent--SJ Drug Treatment	3,300.00
	<hr/>

\$ 16,160.55

Treasurer:

Miscellaneous, Reimbursements, and Refunds	37,438.65
Copies	10.00
Prior Year Refunds	529.87

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Then Ended December 31, 2012

Analysis of Non-Budget Revenue (Cont'd)

Treasurer (Cont'd):	
Conditional Discharge and Bail Forfeitures	\$ 40,922.70
Employee Fines	2,411.60
Court Reim-Phone Line	41,308.69
Court Reim-Telephone Operator	114,794.24
Court Reim-Messenger Service	10,724.52
Probation -- Fines & Restitution	1.75
Purchasing -- Bid Specifications	5,500.00
OPRA Requests	157.03
Election Board -- Voter Label Printing	228.74
Adjuster Medical Lien	975.00
Construction -- Board of Appeals	750.00
Devel Disable Care and MNT	835.00
Sheriff - IV-D Judicial	12,772.87
Prior Year Extradition Fees Collected	3.75
Jail -- Social Security Reimbursement	23,200.00
Jail -- Inmate Medical Co-pay	12,836.67
Jail -- Auto Theft Penalty Fines	396.26
Jail -- Vandalism Fees	192.70
Jail -- Vending Machine Commissions	619.45
Jail -- Inmate Electronic Monitoring	25,000.00
Jail -- Copy and Notary Charges	786.34
Jail -- Inmate Dep Transaction Fee	1,009.25
Roads -- Bid Specifications	3,250.00
Roads -- Road Opening Fees	4.00
Aging - Link Access	3,500.00
Manor -- Vending Machine Commissions	443.28
Manor -- Medicare Reimbursement	20,000.00
Manor -- Guest Meals	477.00
Manor -- Miscellaneous	807.64
Reimbursement for Priority Funding	23,909.00
Proceeds from Sale of Manor	<u>14,065,077.73</u>
	<u>\$ 14,450,873.73</u>
	<u><u>\$ 14,467,034.28</u></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, 2012

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
Operations						
General Government						
Board of Chosen Freeholders:						
Salaries and Wages - Freeholders	\$ 108,000.00	\$ 108,000.00	\$ 103,532.25		\$ 4,467.75	
Other Expenses - Freeholders	63,600.00	63,600.00	46,759.93	\$ 9,111.36	7,728.71	
County Clerk:						
Salaries and Wages	521,000.00	521,000.00	470,859.50		50,140.50	
Other Expenses	158,400.00	158,400.00	138,037.00	4,984.89	15,378.11	
Department of Finance:						
Salaries and Wages	1,155,000.00	1,155,000.00	1,042,127.07		112,872.93	
Other Expenses	132,108.00	132,108.00	104,582.35	20,622.68	6,902.97	
Auditor	128,000.00	128,000.00	5,000.00		123,000.00	
Computerized Data Processing:						
Salaries and Wages	267,500.00	274,500.00	259,244.66		15,255.34	
Other Expenses	151,325.00	151,325.00	90,035.87	59,054.55	2,234.58	
Board of Taxation:						
Salaries and Wages	152,000.00	152,000.00	141,923.74		10,076.26	
Other Expenses	15,700.00	15,700.00	10,818.17	64.51	4,817.32	
Board of Elections:						
Salaries and Wages	272,000.00	272,000.00	242,261.88		29,738.12	
Other Expenses	699,100.00	699,100.00	458,624.45	33,118.29	207,357.26	
Legal Department - County Counsel:						
Salaries and Wages	116,000.00	123,000.00	106,821.65		16,178.35	
Other Expenses	376,025.00	676,025.00	618,674.71	18,022.45	39,327.84	
County Surrogate:						
Salaries and Wages	314,000.00	314,000.00	288,532.09		25,467.91	
Other Expenses	26,950.00	26,950.00	16,535.20	3,562.28	6,852.52	
County Adjuster's Office:						
Salaries and Wages	90,000.00	90,000.00	84,248.39		5,751.61	
Other Expenses	436,850.00	436,850.00	210,382.27	225,000.01	1,467.72	
Planning and Development:						
Salaries and Wages	532,000.00	532,000.00	482,899.80		49,100.20	
Other Expenses	139,725.00	139,725.00	112,928.59	23,150.14	3,646.27	
Buildings and Grounds:						
Salaries and Wages	1,473,000.00	1,473,000.00	1,351,028.90		121,971.10	
Other Expenses	630,125.00	630,125.00	461,646.01	118,111.53	50,367.46	
Regulation / Code Enforcement						
Contribution to Soil Conservation District (RS 4-22)	15,000.00	15,000.00			15,000.00	
County Board of Construction Appeals	500.00	500.00			500.00	
Consumer Affairs / Weights and Measures:						
Salaries and Wages	61,750.00	61,750.00	57,035.44		4,714.56	
Other Expenses	4,025.00	4,025.00	2,012.94	158.21	1,853.85	
Insurance						
Other Insurance Premiums	1,610,000.00	1,610,000.00	1,603,035.23		6,964.77	
Workers' Compensation Insurance	1,050,000.00	1,050,000.00	1,050,000.00			
Group Insurance Plan - Employee	14,283,645.00	14,283,645.00	14,276,644.98	7,000.02	(0.00)	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2012

	<u>Appropriations</u>		<u>Expended</u>			<u>Unexpended Balance Canceled</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</u>						
<u>Services and Psychiatric Facilities</u>						
County Social Service Board:						
Temporary Assistance to Needy Families (TANF)	\$ 295,795.00	\$ 295,795.00	\$ 295,795.00			
Supplemental Security Income	538,501.00	538,501.00	538,501.00			
Division of Youth and Family Services	1,851,064.00	1,851,064.00	1,851,064.00			
Maintenance for Mental Diseases	3,646,950.00	3,646,950.00	3,646,950.00			
Developmental Disabilities	6,561,573.00	6,561,573.00	6,561,573.00			
<u>Public Safety</u>						
Emergency Medical Services Training & Dispatch Center:						
Salaries and Wages	1,456,000.00	1,456,000.00	1,341,962.37		\$ 114,037.63	
Other Expenses	164,650.00	164,650.00	116,386.17	\$ 37,260.76		11,003.07
Emergency Management Services:						
Salaries and Wages	147,780.00	157,780.00	142,787.26			14,992.74
Other Expenses	20,450.00	20,450.00	13,699.47	1,929.64		4,820.89
Voluntary Fire Police Contract	11,000.00	11,000.00	11,000.00			
Sheriffs' Office:						
Salaries and Wages	3,566,900.00	3,736,900.00	3,542,883.24			194,016.76
Other Expenses	317,650.00	317,650.00	206,361.76	36,686.39		74,601.85
County Medical Examiner - Other Expenses	889,000.00	889,000.00	323,107.40	473,003.85		92,888.75
Prosecutors Office:						
Salaries and Wages	7,439,500.00	7,439,500.00	6,990,264.96			449,235.04
Other Expenses	539,600.00	539,600.00	365,529.59	153,306.50		20,763.91
Jail:						
Salaries and Wages	10,546,700.00	10,796,700.00	10,252,619.38			544,080.62
Other Expenses	4,683,123.00	4,683,123.00	2,934,332.53	491,843.97		1,256,946.50
Juvenile Detention:						
Salaries and Wages	2,162,323.00	2,162,323.00	1,842,475.61			319,847.39
Other Expenses	218,914.00	218,914.00	131,015.04	29,067.01		58,831.95
<u>Roads and Bridges</u>						
Roads and Bridges:						
Salaries and Wages	1,706,500.00	1,706,500.00	1,479,407.90			227,092.10
Other Expenses	436,350.00	436,350.00	277,077.32	129,063.59		30,209.09
Traffic Engineer:						
Salaries and Wages	126,000.00	132,000.00	121,602.78			10,397.22
Other Expenses	96,175.00	96,175.00	51,268.11	29,463.74		15,443.15
Engineering Department:						
Salaries and Wages	435,600.00	435,600.00	352,374.20			83,225.80
Other Expenses	19,400.00	19,400.00	10,491.89	6,610.26		2,297.85
Mosquito Control N.J.S.A. (26:9-27et al):						
Salaries and Wages	430,000.00	430,000.00	384,032.09			45,967.91
Other Expenses	72,950.00	72,950.00	44,772.73	27,870.50		306.77

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2012

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
<u>Operations (Cont'd)</u>						
<u>Health and Welfare</u>						
Burial of Indigent	\$ 12,000.00	\$ 12,000.00	\$ 7,950.00		\$ 4,050.00	
Office on Aging and Disabled:						
Salaries and Wages	130,800.00	130,800.00	116,576.13			14,223.87
Other Expenses	26,625.00	26,625.00	14,315.67	\$ 5,404.92		6,904.41
Alcoholic & Drug Abuse Treatment Clinic:						
Salaries and Wages	81,000.00	81,000.00	64,257.82			16,742.18
Other Expenses	49,342.00	49,342.00	14,331.19	21,717.66		13,293.15
Peer Grouping:						
Salaries and Wages - Office on Aging & Disabled	51,200.00	51,200.00	24,715.22			26,484.78
Other Expenses - Office on Aging and Disabled	3,500.00	3,500.00	915.20	98.68		2,486.12
Contributions to Social Service Agencies	300,591.00	300,591.00	162,218.52	120,575.40		17,797.08
County Social Service Board - Administration	6,397,576.00	6,397,576.00	6,397,576.00			
Human Services:						
Salaries and Wages	10,800.00	10,800.00	3,301.28			7,498.72
Other Expenses	102,015.00	102,015.00	74,673.99	27,002.00		339.01
Contributions to Social Service Agencies	105,000.00	105,000.00	92,250.00	8,750.00		4,000.00
Cumberland Manor:						
Salaries and Wages	2,764,050.00	2,564,050.00	2,515,667.33			48,382.67
Other Expenses	1,440,925.00	1,040,925.00	773,432.96	64,272.92		203,219.12
<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	36,573.94			3,426.06
Other Expenses	40,000.00	40,000.00	16,939.69	879.00		22,181.31
War Veterans Burial & Grave Decorations:						
Salaries and Wages	60,500.00	60,500.00	52,378.01			8,121.99
Other Expenses	30,050.00	30,050.00	23,195.68	2,326.73		4,527.59
<u>Education</u>						
Library	580,000.00	580,000.00	580,000.00			
County College	6,046,932.00	6,046,932.00	6,046,932.00			
Reimbursement for Residents Attending Out of County						
Two Year Colleges (N.J.S. 18A 64A:23)	75,000.00	75,000.00	32,591.94			42,408.06
County Extension Service Farm and Home Demonstrations:						
Salaries and Wages	346,000.00	346,000.00	314,260.05			31,739.95
Other Expenses	54,264.00	54,264.00	42,106.58	4,858.88		7,298.54
Vocational School	2,000,000.00	2,000,000.00	2,000,000.00			
Office of the County Superintendent of Schools:						
Salaries and Wages	190,000.00	190,000.00	176,937.31			13,062.69
Other Expenses	217,413.00	217,413.00	205,934.44	442.72		11,035.84
<u>Unclassified</u>						
Sick Leave and Vacation	190,000.00	190,000.00	190,000.00			
Salary Adjustments	23,000.00	23,000.00				23,000.00
Educational Fund	90,000.00	90,000.00	15,508.15	1,336.00		73,155.85

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2012

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
<u>Operations (Cont'd)</u>						
<u>Utilities</u>						
Central Switchboard:						
Salaries and Wages	\$ 131,000.00	\$ 131,000.00	\$ 80,102.88		\$ 50,897.12	
Other Expenses	548,250.00	548,250.00	459,915.82	\$ 12,546.63	75,787.55	
Lighting on Highways and Bridges	70,000.00	70,000.00	41,317.65	7,030.69	21,651.66	
Postage	135,000.00	135,000.00	113,290.51	0.01	21,709.48	
Facilities Costs	2,744,025.00	2,594,025.00	1,693,672.99	182,896.42	717,455.59	
Gasoline	640,000.00	640,000.00	531,942.71	2,108.00	105,949.29	
Sub-Total Operations	99,090,634.00	99,090,634.00	90,581,349.53	2,400,313.79	6,108,970.68	-
<u>State and Federal Programs Off-Set by Revenues</u>						
U.S. Department of Health and Human Services:						
Area Plan Grant (40A:4-87 \$2,247.00+)	2,111,846.00	2,114,273.00	2,114,273.00			
Area Plan Grant - Match	390,445.00	390,445.00	390,445.00			
Childhood Lead Poisoning Prevention (40A:4-87 \$208,250.00+)		208,250.00	208,250.00			
Social Services Block Grant (Alcohol)	73,630.00	73,630.00	73,630.00			
Social Services Block Grant (Alcohol) - Match	14,925.00	14,925.00	14,925.00			
Social Services Block Grant (State & Community Partnership Grant/Family Court)	441,008.00	441,008.00	441,008.00			
Social Services Block Grant (HSAC/CIACC - Human Services)	102,784.00	102,784.00	102,784.00			
Special Child Health Case Management (40A:4-87 \$80,691.00+)		80,691.00	80,691.00			
Personal Assistance Service Program (40A:4-87 \$3,544.71+)	304,866.13	308,410.84	308,410.84			
Medical Reserve Agreement	5,000.00	5,000.00	5,000.00			
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 \$50,000.00+)		50,000.00	50,000.00			
Emergency Food & Shelter Program (40A:4-87 \$1,862.00+)		1,862.00	1,862.00			
State Homeland Security Grant (40A:4-87 \$133,552.32+)		133,552.32	133,552.32			
U.S. Department of Justice:						
Juvenile Accountability Incentive Block Grant	16,076.00	16,076.00	16,076.00			
Juvenile Accountability Incentive Block Grant - Match	1,786.00	1,786.00	1,786.00			
Local Law Enforcement Block Grant (40A:4-87 \$11,721.00+)	14,008.00	25,729.00	25,729.00			
City of Vineland - Edward Bryne Memorial Assistance Grant (JAG)	7,341.00	7,341.00	7,341.00			
Federal Bullet Proof Vest Grant (40A:4-87 \$3,950.30+)	2,013.10	5,963.40	5,963.40			
Edward Byrne Community Justice Grant (40A:4-87 \$75,000.00+)	200,035.00	275,035.00	275,035.00			
SCAAP - State Criminal Alien Assistance Program (40A:4-87 \$110,010.00+)		110,010.00	110,010.00			
Sexual Assault Nurse Examiner (40A:4-87 \$63,970.00+)	84,276.00	148,246.00	148,246.00			
Sexual Assault Nurse Examiner - Match (40A:4-85 \$15,993.00+)		15,993.00	15,993.00			
STOP Violence Against Women Act (VAWA)	31,473.00	31,473.00	31,473.00			
U.S. Department of Housing and Urban Development (HUD):						
CDBG - Small Cities Block Grant - Housing Repairs (40A:4-87 \$150,000.00+)		150,000.00	150,000.00			
CDBG - Small Cities Block Grant - Housing Repairs - Match (40A:4-85 \$7,500.00+)		7,500.00	7,500.00			

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2012

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
<u>State and Federal Programs Off-Set by Revenues (Cont'd)</u>						
U.S. Department of Labor:						
Workforce Investment Act (40A:4-87 \$5,882,036.59+)	\$ 568,920.00	\$ 6,450,956.59	\$ 6,450,956.59			
Workforce Investment Board (40A:4-87 \$22,720.00+)		22,720.00	22,720.00			
DHS Special Initiative & Transportation Grant (40A:4-87 \$25,826.00+)		25,826.00	25,826.00			
Workforce Development Partnership Program (WDP) (40A:4-87 \$15,512.00+)		15,512.00	15,512.00			
Workforce Learning Link (WLL) (40A:4-87 \$67,000.00+)		67,000.00	67,000.00			
U.S. Department of Transportation:						
Federal Highway Administration	300,000.00	300,000.00	300,000.00			
Federal Highway Administration - Chestnut to Maple (40A:4-87 \$79,035.00+)		79,035.00	79,035.00			
Federal Highway Administration - Silver Rund Road (40A:4-87 \$43,787.00+)		43,787.00	43,787.00			
Federal Highway Administration - Centerton Road (40A:4-87 \$260,223.00+)		260,223.00	260,223.00			
Federal Highway Administration - Mill & Overlay Program (40A:4-87 \$2,375,000.00+)		2,375,000.00	2,375,000.00			
State Aid Highway Projects - ATP2011 (40A:4-87 \$3,154,000.00+)		3,154,000.00	3,154,000.00			
State Aid Highway Projects - ATP2012 (40A:4-87 \$3,154,000.00+)		3,154,000.00	3,154,000.00			
Local CMAQ Initiatives	306,081.00	306,081.00	306,081.00			
Federal Transit Administration:						
Section 5307 Capital & Operating Assistance Grant	1,005,000.00	1,005,000.00	1,005,000.00			
Section 5307 Capital & Operating Assistance Grant - Match	383,249.00	383,249.00	383,249.00			
Section 5311 Capital & Operating Assistance Grant (40A:4-87 \$386,278.00+)		386,278.00	386,278.00			
Job Access Reverse Commute (40A:4-87 \$140,000.00+)		140,000.00	140,000.00			
US Corporation for National & Community Service						
Retired Senior Volunteer Program - RSVP	44,037.00	44,037.00	44,037.00			
Retired Senior Volunteer Program - RSVP Match	34,607.00	34,607.00	34,607.00			
N.J. Department of Health and Senior Services:						
Commission for the Blind & Visually Impaired	101,280.00	101,280.00	101,280.00			
Social Services for the Homeless	312,436.00	312,436.00	312,436.00			
Comprehensive Alcoholism and Drug Abuse Program	848,451.00	848,451.00	848,451.00			
Comprehensive Alcoholism and Drug Abuse Program - Match (40A:4-85 \$570.00+)		570.00	570.00			
SHIP (State Health Insurance Program)	24,000.00	24,000.00	24,000.00			
County Preparedness Grant (LINCS) (40A:4-87 \$313,826.00+)		313,826.00	313,826.00			
N.J. Governor's Council on Alcoholism and Drug Abuse:						
Alliance to Prevent Alcoholism and Drug Abuse Program	239,897.00	239,897.00	239,897.00			
N.J. Department of Education:						
Comprehensive Education Improvement Act (40A:4-87 \$126,000.00+)		126,000.00	126,000.00			
Comprehensive Education Improvement Act - Match (40A:4-85 \$343,801.00+)		343,801.00	343,801.00			
N.J. Department of Environmental Protection and Energy:						
Clean Communities (40A:4-87 \$140,524.94+)		140,524.94	140,524.94			
RERP Grant (40A:4-87 \$108,292.00+)		108,292.00	108,292.00			
County Environmental Health Act (40A:4-87 \$142,055.50+)		142,055.50	142,055.50			
Healthy Communities Grant (40A:4-87 \$10,000.00+)		10,000.00	10,000.00			
N.J. Department of Law and Public Safety:						
Traffic Safety Community Education	21,595.00	21,595.00	21,595.00			
Alcohol Traffic Safety and Drunk Driving Prevention	48,300.00	48,300.00	48,300.00			
Child Passenger Safety Education Grant	4,000.00	4,000.00	4,000.00			
Resident Substance Abuse Treatment (40A:4-87 \$46,222.00+)	69,283.00	115,505.00	115,505.00			
Resident Substance Abuse Treatment - Match (40A:4-85 \$15,407.00+)		15,407.00	15,407.00			
State Body Armor Replacement (40A:4-87 \$4,090.20+)		4,090.20	4,090.20			
State Body Armor Replacement - Jail (40A:4-87 \$15,386.18+)		15,386.18	15,386.18			
State Body Armor Replacement - Sheriff (40A:4-87 \$5,403.68+)		5,403.68	5,403.68			

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2012

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
<u>State and Federal Programs Off-Set by Revenues (Cont'd)</u>						
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	\$ 12,000.00	12,000.00	12,000.00			
Casino Fund:						
Senior Citizens and Disabled Resident Transportation Assist	562,041.53	562,041.53	562,041.53			
N.J. Department of Community Affairs:						
Emergency Housing Repairs - Unapp Reserve (40A:4-87 \$15,676.50+)		15,676.50	15,676.50			
N.J. Department of Children and Families						
Differential Response Pilot Program (40A:4-87 \$300,000.00+)		300,000.00	300,000.00			
Mental Health Association of New Jersey						
DRCC - Disaster Response Crisis Counselor (40A:4-87 \$3,627.00+)		3,627.00	3,627.00			
Gateway Community Action Partnership (40A:4-87 \$61,716.00+)		61,716.00	61,716.00			
Southern Shore Regional DMO (40A:4-87 \$15,000.00+)		15,000.00	15,000.00			
Matching Funds for Grants (40A:4-85 \$15,993.00-, \$7,500.00-, \$570.00-, \$343,801.00-, \$15,407.00-)	404,174.00	20,903.00			\$ 20,903.00	
Total State and Federal Programs	9,200,453.76	27,023,669.68	27,002,766.68	-	20,903.00	-
Total Operations	108,291,087.76	126,114,303.68	117,584,116.21	\$ 2,400,313.79	6,129,873.68	-
Contingent	91,000.00	91,000.00	44,776.57	25,900.00	20,323.43	-
Total Operations including Contingent	108,382,087.76	126,205,303.68	117,628,892.78	2,426,213.79	6,150,197.11	-
Detail:						
Salaries and Wages	36,907,903.00	37,157,903.00	34,465,695.13	-	2,692,207.87	
Other Expenses (Including Contingent)	71,474,184.76	89,047,400.68	83,163,197.65	2,426,213.79	3,457,989.24	
<u>Capital Improvement Fund</u>						
Capital Improvement Fund	50,000.00	50,000.00	50,000.00		-	-
<u>County Debt Service</u>						
Payment on Bond Principal:						
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	1,063,000.00	1,063,000.00	1,063,000.00			
Other Bonds	4,237,000.00	4,237,000.00	4,237,000.00			
Interest on Bonds:						
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	412,437.50	412,437.50	412,437.50			
Other Bonds	2,282,412.50	2,282,412.50	2,282,412.50			
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	101,499.00	101,499.00	101,499.00			
Total County Debt Service	8,096,349.00	8,096,349.00	8,096,349.00	-	-	-

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2012

	<u>Appropriations</u>		<u>Expended</u>			<u>Unexpended Balance Canceled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>	
<u>Deferred Charges and Regulatory Expenditures--County:</u>						
Deferred Charges						
Prior Year Bills:						
City of Bridgeton	\$ 275.00	\$ 275.00	\$ 256.65			\$ 18.35
Tri-M Group LLC	3,002.11	3,002.11	3,002.11			
AA Duckett	1,736.20	1,736.20	1,736.20			
Hydro-Logic Inc.	202.95	202.95	202.95			
United States Elevator, Inc.	2,640.00	2,640.00	2,640.00			
Contribution to						
Police and Fire Pension	2,586,390.00	2,586,390.00	2,586,390.00			
Public Employees Retirement System	3,761,599.00	3,761,599.00	3,761,599.00			
County Pension and Retirement Fund - DCRP	20,000.00	20,000.00	13,320.57		6,679.43	
Social Security System (OASI)	3,213,000.00	3,213,000.00	3,206,234.38		6,765.62	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)	350,000.00	350,000.00	346,562.79		3,437.21	
Total Deferred Charges and Regulatory Expenditures	9,938,845.26	9,938,845.26	9,921,944.65	-	16,882.26	18.35
Grand Total	\$ 126,467,282.02	\$ 144,290,497.94	\$ 135,697,186.43	\$ 2,426,213.79	\$ 6,167,079.37	\$ 18.35
Appropriation by 40A:4-87		\$ 17,823,215.92				
Budget		<u>126,467,282.02</u>				
		<u>\$ 144,290,497.94</u>				
Reserve for Federal and State Grants - Appropriated			\$ 27,002,766.68			
Disbursed			<u>108,694,419.75</u>			
			<u>\$ 135,697,186.43</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, 2012 and 2011

<u>ASSETS</u>	<u>Ref.</u>	<u>2012</u>	<u>2011</u>
Trust Fund:			
Cash	SB-1	\$ 9,048,203.07	\$ 9,159,473.08
Accounts Receivable--Gasoline	SB-2	16,158.67	43,740.47
Due from Grant Fund	SB-5	167,768.85	
		9,232,130.59	9,203,213.55
County Open Space Fund:			
Cash	SB-1	1,222,004.73	1,307,122.36
Audio-Visual Aid Fund:			
Cash	SB-1	75,990.35	76,342.69
Accounts Receivable	SB-1		3,346.22
		75,990.35	79,688.91
		\$ 10,530,125.67	\$ 10,590,024.82
 <u>LIABILITIES AND RESERVES</u> 			
Trust Fund:			
Reserve for Payroll Payables	SB-3	\$ 320,005.65	\$ 330,051.94
Reserve for Performance Guarantee Deposits	SB-4	17,056.02	101,571.02
Reserve for Accumulated Sick Leave	SB-5	1,591,241.29	1,535,191.89
Reserve for Modernization of County Clerk's Office	SB-5	743,671.53	714,061.39
Reserve for Modernization of County Surrogate's Office	SB-5	34,879.40	29,057.53
Reserve for Automotive and Contractors' Equipment Physical Damage Insurance Fund	SB-5	290,760.69	167,447.20
Reserve for County Insurance	SB-5	640,096.80	957,166.68
Reserve for Workers' Compensation Insurance Fund	SB-5	863,923.27	993,218.10
Reserve for Weights and Measures	SB-5	102,081.36	97,223.81
Reserve for Tax Appeals	SB-5	69,555.51	59,790.51
Reserve for Subdivision/Site Plan Fees	SB-5	11,630.02	16,836.93
Reserve for Inmate Telephone Communications	SB-5	383,881.55	491,106.38
Reserve for Last Chance Program	SB-5	4,175.50	4,354.00
Reserve for Motor Vehicle Fines Pledged to Road Maintenance and Construction	SB-5	1,107,642.33	956,652.54
Reserve for Welfare Trust--Hospital Manor	SB-5	3,438.50	6,686.82
Reserve for Estate Proceeds	SB-5	11,921.60	8,287.14
Reserve for Senior Citizen Bus	SB-5	232,748.51	199,497.39
Reserve for Personal Attendant Program	SB-5		42,411.32
Reserve for Meals on Wheels Grant	SB-5	69,500.00	56,100.00
Reserve for Donations for Meals on Wheels	SB-5	168,149.54	180,795.79
Reserve for Case Management	SB-5	717,084.35	792,471.87

(Continued)

COUNTY OF CUMBERLAND
TRUST FUNDS
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2012 and 2011

<u>LIABILITIES AND RESERVES</u>	<u>Ref.</u>	<u>2012</u>	<u>2011</u>
Trust Fund (Cont'd):			
Reserve for Donation for Nutrition Program	SB-5	\$ 57,073.19	\$ 78,986.01
Reserve for Donations for Outreach Program	SB-5	4,977.00	4,017.00
Reserve for Donations for Retired Senior Volunteer Program	SB-5	2,099.00	2,099.00
Reserve for Council on the Arts	SB-5	999.48	66.55
Reserve for First Step Alcohol Program	SB-5	417,502.22	438,794.74
Reserve for Modernization of County Sheriff's Office	SB-5	18,778.89	20,256.74
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	8,462.06	3,359.05
Reserve for Sheriff - Project Lifesaver	SB-5	6,730.68	6,492.50
Reserve for Sheriff - Car Seats And Special Services	SB-5	699.91	1,036.14
Reserve for Marketing Partnership Program	SB-5	2,325.87	4,945.50
Reserve for County Bird Festivals	SB-5	10,387.95	11,634.95
Reserve for Special Child Health Services	SB-5	2,070.00	2,070.00
Reserve for Library Book Donation	SB-5	3,558.94	2,768.94
Reserve for Motor Vehicle Theft	SB-5	1,216.06	1,215.04
Reserve for Attorney Identification Card Program	SB-5	383.00	158.00
Reserve for 911 - Bequests/Donations	SB-5	3,587.60	7,000.00
Reserve for Veterans Cemetery	SB-5	800.00	300.00
Reserve for Employment Training & Transportation	SB-5	1,033.82	
Reserve for County Prosecutor's Law Enforcement Trust Account	SB-6	306,304.67	499,244.16
Reserve for County Prosecutor's Seized Asset Trust Account	SB-7	945,160.18	294,668.77
Reserve for County Prosecutor's Federal Justice Account	SB-8	19,756.43	17,799.62
Reserve for County Prosecutor's Asset Maintenance Account	SB-9	30,378.72	61,919.09
		<u>9,232,130.59</u>	<u>9,203,213.55</u>
County Open Space Fund:			
Reserve for Farmland Preservation	SB-10	<u>1,222,004.73</u>	<u>1,307,122.36</u>
Audio-Visual Aid Fund:			
Reserve for Audio-Visual Aid Commission Expenditures	SB-11	<u>75,990.35</u>	<u>79,688.91</u>
		<u>\$ 10,530,125.67</u>	<u>\$ 10,590,024.82</u>

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, 2012

	<u>Anticipated Budget</u>	<u>Budget After Modification</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Amount to be Raised by Taxation	\$ 930,000.00	\$ 930,000.00	\$ 930,177.85	\$ 177.85
Interest on Investments and Deposits	2,225.00	2,225.00	7,172.12	4,947.12
Reserve Funds	1,307,122.36	1,307,122.36	1,307,122.36	
State of New Jersey		3,485,193.87	3,485,193.87	
New Jersey Conservation Foundation			541,211.20	
Acquisition of Development Easement			8,311.32	8,311.32
Added & Omitted Taxes			4,413.85	4,413.85
	<u>\$ 2,239,347.36</u>	<u>\$ 5,724,541.23</u>	<u>\$ 6,283,602.57</u>	<u>\$ 17,850.14</u>
Analysis of Realized Revenues				
Cash Received			4,976,480.21	
Reserve Funds			<u>1,307,122.36</u>	
			<u>\$ 6,283,602.57</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, 2012

	<u>Appropriations</u>		<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Canceled</u>
	<u>Original Budget</u>	<u>Budget After Modification</u>			
Acquisition of Lands for Recreation and Conservation	\$ 2,239,347.36	\$ 5,724,541.23	\$ 5,061,597.84	\$ -	\$ 662,943.39
Disbursed			<u>\$ 5,061,597.84</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, 2012 and 2011

<u>ASSETS</u>	<u>Ref.</u>	<u>2012</u>	<u>2011</u>
Cash	SC-1	\$ 27,433,115.31	\$ 25,798,876.67
Federal and State Grant Receivable	C	39,030.35	39,030.35
Deferred Charges to Future Taxation:			
Funded	SC-3	70,702,089.48	67,623,882.60
Unfunded	SC-4	3,431,068.70	98,068.70
		<u>\$ 101,605,303.84</u>	<u>\$ 93,559,858.32</u>
 <u>LIABILITIES, RESERVES</u> <u>AND FUND BALANCE</u>			
Bond Anticipation Notes	SC-5	\$ 3,333,000.00	
General Serial Bonds	SC-6	70,032,000.00	\$ 66,867,000.00
Green Acres Loan Payable	SC-7	670,089.48	756,882.60
Improvement Authorizations:			
Funded	SC-8	19,397,121.24	15,367,260.22
Unfunded	SC-8	787,815.96	39,124.01
Reserve for Encumbrances	SC-9	7,205,722.09	10,276,113.79
Capital Improvement Fund	SC-10	81,022.35	198,022.35
Reserve for Payments of Bonds	SC-1	15,013.51	
Reserve for Federal and State Grant Receivable	C	39,030.35	39,030.35
Fund Balance	C-1	44,488.86	16,425.00
		<u>\$ 101,605,303.84</u>	<u>\$ 93,559,858.32</u>

There were bonds and notes authorized but not issued on December 31, 2012 and 2011 of \$98,068.70 (SC-11).

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, 2012

Balance Dec. 31, 2011	\$ 16,425.00
Increased by:	
Premium on Bond Anticipation Notes Issued	<u>28,063.86</u>
Balance Dec. 31, 2012	<u><u>\$ 44,488.86</u></u>

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

COUNTY OF CUMBERLAND
GENERAL FIXED ASSETS ACCOUNT GROUP
Statement of Changes in General Fixed Assets
For the Year Ended December 31, 2012

	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>2012</u> <u>Adjustments</u>	<u>2012</u> <u>Additions</u>	<u>2012</u> <u>Retirements</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
General Fixed Assets:					
Building	\$ 42,194,039.14		\$ 30,102.90	\$ 4,112,589.48	\$ 38,111,552.56
Land	3,898,521.28				3,898,521.28
Equipment	7,772,832.68	\$ (799,554.24)	49,859.79	737,036.46	6,286,101.77
Vehicle (Truck/Heavy Equipment)	9,122,959.18		322,850.00	256,426.15	9,189,383.03
Computers	3,433,173.97	(2,602,302.33)	6,695.31		837,566.95
Vehicles	830,871.64	2,602,302.33	82,085.38	58,376.40	3,456,882.95
Work In Progress	2,202,750.10	50,694.00	6,427,951.81		8,681,395.91
Total General Fixed Assets	<u>\$ 69,455,147.99</u>	<u>\$ (748,860.24)</u>	<u>\$ 6,919,545.19</u>	<u>\$ 5,164,428.49</u>	<u>\$ 70,461,404.45</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, 2012

Note 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Description of Financial Reporting Entity - The County of Cumberland is located in the southwestern corner of the State of New Jersey and its 500 square miles is bordered by Salem, Gloucester, Atlantic and Cape May Counties. The population of the County, according to the 2010 census, was 156,898.

The County of Cumberland is governed by a Board of Chosen Freeholders composed of seven people, all of whom are elected at large. The County employs an administrator who has the daily responsibility of operating county government efficiently pursuant to the guidelines established by the Board of Chosen Freeholders.

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. If the provisions of GASBS No. 14 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

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.

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

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.

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 February 10 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 twenty-eight days after the date the budget was introduced. After the hearing has been held, the governing body may, by majority vote, adopt the budget or may amend the budget in accordance with N.J.S.A. 40A:4-9. Amendments to adopted budgets, if any, are detailed in the statements of revenues and expenditures.

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

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

Cash, Cash Equivalents and Investments - Cash and cash equivalents include petty cash, change funds and cash on deposit with public depositories. All certificates of deposit are recorded as cash regardless of the date of maturity. Investments are stated at cost. 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.

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

Cash, Cash Equivalents and Investments (Cont'd)

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 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.

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

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 and notes are provided on the cash basis; interest on general capital indebtedness is on the cash basis.

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

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 municipality 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 are shown as Uninsured and Uncollateralized in the schedule below.

As of December 31, 2012, the County's bank balances of \$62,505,305.27 were exposed to custodial credit risk as follows:

Uninsured and Collateralized with Securities Held by Pledging Financial Institutions	<u>\$ 62,005,305.27</u>
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Note 3: **PROPERTY TAXES**

The following is a five-year comparison of certain statistical information relative to property taxes and property tax collections for the current and previous four 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>
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
2009	9,807,276,297.00	0.0401	0.8486	0.0100
2008	9,407,459,751.00	0.0420	0.9001	0.0100

Comparison of Tax Levies and Collections

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
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%
2009	82,938,491.00	82,938,491.00	100.00%
2008	84,292,000.00	84,292,000.00	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>
<u>Current Fund</u>			
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%
2009	18,950,730.96	7,950,730.20	41.95%
2008	19,256,627.77	5,400,000.00	28.04%

Note 5: **INTERFUND RECEIVABLES AND PAYABLES**

The following interfund balances were recorded on the various statements of assets, liabilities, reserves and fund balance as of December 31, 2012:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
Current Fund	\$7,031,579.67	
Grant Fund		\$7,199,348.52
Trust-- Other Funds	167,768.85	
	<u>\$7,199,348.52</u>	<u>\$7,199,348.52</u>

The interfund receivables and payables above predominately resulted from payments made by certain funds on behalf of other funds. During 2013, 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.

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

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 are required to contribute 5.5% of their annual covered salary. For employees enrolled in the retirement system prior to July 1, 2008, the increase is effective with the payroll period that begins 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.

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>
2012	\$1,178,765	\$2,582,834	\$3,761,599	---	\$3,761,599
2011	1,328,397	2,383,779	3,712,176	---	3,712,176
2010	1,096,306	1,756,002	2,852,308	---	2,852,308

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 will be 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>
2012	\$1,176,716	\$1,409,674	\$2,586,390	---	\$2,586,390
2011	1,459,556	1,281,521	2,741,077	---	2,741,077
2010	1,243,354	991,591	2,234,945	---	2,234,945

Defined Contribution Retirement Program - The Defined Contribution Retirement Program (DCRP) is a cost-sharing multiple-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.

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

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>
2012	\$34,127.91	\$13,320.57
2011	23,414.00	9,086.00
2010	15,124.12	5,337.91

Related Party Investments - The Division of Pensions and Benefits does not invest in securities issued by the County.

(1) Under the provisions of Chapter 108, P.L. 2003 the County's share of the total normal contribution and accrued liability will increase approximately 20% per year until the County is paying 100% of the total normal contribution and accrued liability.

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.

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

The contribution requirement of the County is established by policy of the Board of Chosen Freeholders and reflected in the various union contracts. The Board may amend its policy, subject to contract inclusion, as deemed necessary. The required contribution is based on projected pay-as-you-go financing requirements. For the years 2012, 2011 and 2010, the County contributed \$1,386,458.46, \$1,456,331 and \$957,078, 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 2012, 2011 and 2010, employee contributions to the plan were \$434,397, \$259,751 and \$239,269, 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:

	<u>2012</u>	<u>2011</u>	<u>2010</u>
Normal Cost	\$7,172,747.00	\$3,589,122.00	\$3,589,122.00
Unfunded Actuarial Liability	6,588,565.00	4,962,075.00	4,962,075.00
Annual Required Contribution	13,761,312.00	8,551,197.00	8,551,197.00
Interest on Net OPEB Obligation – Beginning of Year	1,127,730.00	1,535,876.93	1,171,973.50
Adjustment to Annual Required Contribution	(3,057,155.00)	(1,757,284.93)	(1,488,024.00)
Annual OPEB Cost (Expense)	11,831,887.00	8,329,789.00	8,235,146.50
Contributions made	(1,386,458.46)	(1,456,331.21)	(957,078.00)
	10,445,425.54	6,873,457.79	7,278,068.50
Net OPEB Obligation (NOO) – Beginning of Year	37,590,995.99	30,717,538.50	23,439,470.00
Net OPEB Obligation (NOO) – End of Year	<u>\$48,036,424.53</u>	<u>\$37,590,995.99</u>	<u>\$30,717,538.50</u>

Funded Status and Funding Progress

As of January 1, 2012, the most recent actuarial valuation date, the County Plan was 0% funded. The actuarial accrued liability for benefits was \$133.0 million, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$133.0 million. The covered payroll (annual payroll of active employees covered by the plan) was \$36.907 million, and the ratio of the UAAL to the covered payroll was 360.4%. 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.

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

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, 2012 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 3.0 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.

**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)
01/01/12	\$-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%
01/01/07	\$-0-	\$81,668,500	\$81,668,500	0%	\$43,567,400	187.45%

Schedule of Employer Contributions

Fiscal Year Ended December 31,	Annual Required Contribution (ARC)	Percentage of ARC Contributed
2012	\$13,761,312	9.8%
2011	\$8,551,197	17.03%
2010	\$8,551,197	11.19%

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, 2012
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	3.0%
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, 2012, accrued benefits for compensated absences are valued at \$2,387,684.87. 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, 2012 the balance of fund was \$1,591,241.29.

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, 2012, the County had lease agreements in effect for the following:

Capital:
None

Operating:
Land & Building (5 Sites)

The following is an analysis of capital and operating leases.

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

<u>Year</u>	<u>Amount</u>
2013	\$520,190.00
2014	302,855.00
2015	6,600.00
2016	1,650.00

Note 10: **LEASE OBLIGATIONS (CONT'D)**

Rental payments under operating leases for the year 2012 were \$529,284.00.

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

	<u>Year 2012</u>	<u>Year 2011</u>	<u>Year 2010</u>
<u>Issued</u>			
General:			
Bonds and Notes	\$74,035,089.48	\$67,623,882.60	\$74,460,965.54
Bonds Issued by Another Public Body Guaranteed by the County:			
Bonds and Notes	20,735,000.00	21,740,000.00	22,695,000.00
Total Issued	94,770,089.48	89,363,882.60	97,155,965.54
<u>Authorized but not Issued</u>			
General:			
Bonds and Notes	98,068.70	98,068.70	98,068.70
Total Authorized but Not Issued	98,068.70	98,068.70	98,068.70
Total Issued and Authorized but Not Issued	94,868,158.18	89,461,951.30	97,254,034.24
Deductions:			
Bond Issued by Another Public Body Guaranteed By the County	20,735,000.00	21,740,000.00	22,695,000.00
Bonds Issued and Bonds Authorized but not issued Capital Projects for the County College	13,050,000.00		10,800,000.00
Total Deductions	33,800,013.51	21,740,000.00	33,495,000.00
Net Debt	\$61,068,144.67	\$67,721,951.30	\$63,759,034.24

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 .673%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	\$94,868,158.18	\$33,800,144.67	\$61,068,144.67

Net Debt \$61,068,144.67 divided by the Equalized Valuation Basis per N.J.S.A.40A:2-2 as amended, \$9,072,771,074 equals .673%

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

2.00% of Equalized Valuation Basis (County)	\$181,455,421.48
Net Debt	<u>61,068,144.72</u>
Remaining Borrowing Power	<u>\$120,387,276.76</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>	
2013	\$5,945,000.00	\$2,755,968.06	\$88,537.65	\$12,961.31	\$8,802,467.02
2014	6,125,000.00	2,498,787.50	90,317.25	11,181.70	8,725,286.45
2015	6,420,000.00	2,280,612.50	92,132.63	9,366.32	8,802,111.45
2016	6,745,000.00	2,018,550.00	93,984.50	7,514.45	8,595,048.45
2017	7,610,000.00	1,767,662.50	95,873.58	5,625.38	9,479,161.46
2018-22	28,750,000.00	4,901,125.00	209,243.92	6,053.00	33,866,421.92
2023-27	8,437,000.00	559,562.50			8,996,562.50
	<u>\$70,032,000.00</u>	<u>\$16,782,268.06</u>	<u>\$670,089.53</u>	<u>\$52,702.16</u>	<u>\$87,267,059.25</u>

Note 12: **CAPITAL DEBT REFUNDING**

On September 21, 2012, the County issued \$2,465,000 in General Obligation Refunding Bonds with a net interest cost of 1.353% to currently refund all of the County's General Improvement Bonds, Series 2002 maturing on August 1, 2013 through and including 2017 in the total principal amount of \$2,500,000. The net proceeds of \$2,524,874.18 (after payment of issuance costs) were used to purchase a portfolio consisting of cash and United States Treasury Time Deposit Securities – SLGS. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series 2002 bonds. As a result, the Series 2002 bonds are considered to be defeased and the liability for those bonds has been removed from the general capital fund.

The County currently refunded the 2002 General Improvement Bonds to reduce its total debt service payments over the next five years by \$130,209.72 and to obtain an economic gain (difference between the present values of the debt service payments of the old and new debt) of \$129,234.45.

Note 13: **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, 2012 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 2007 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 November 20, 2007 to November 20, 2012 rebate calculations for purposes of determining any contingent liability for rebate. The results of this calculation determined that no rebate liability existed for the 2007 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 14: **CHANGE ORDERS**

During the year 2012, 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>Resolution No.</u>	<u>Project Description</u>
2012-155	Providing In-Home Counseling/Anger Management/Education Advocate - Disposition Services
2012-190	Providing Inmate Health Insurance Program
2012-201	Providing Bid Design and Construction Services for Structure Stabilization and Adaptive Re-Use Renovation of Vine Street Building
2012-230	Providing In-Home Counseling/Anger Management/Education Advocate – Disposition Services
2012-238	Providing an Inmate Health Insurance Program
2012-248	Centerton Road Project
2012-468	Beam Guiderail Program
2012-537	Providing In-Home Counseling/Anger Management/Education Advocate – Disposition Services
2012-538	Providing In-Home Counseling/Anger Management/Education Advocate – Diversion Services
2012-600	Providing Various Social Services for the Homeless for the Cumberland County Office on Aging and Disabled
2012-607	For CR 630 (Parsonage Road) and CR 730 (Tices Lanes) Emergency Repairs
2012-704	Providing Public Information Office Services

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 15: **INSURANCE COMMISSION/RISK MANAGEMENT**

On September 25, 2012, the Board of Freeholders adopted Resolution 2012-449, establishing the Cumberland County Insurance Commission (the "Commission"). Subsequently on October 4, 2012, the Commission was formed in accordance with P.L. 1992, C.51, entitled "An Act Concerning Insurance Funds for Local Units of Government", and supplementing Chapter 10 of Title 40A:10-6. The Commission is operated in accordance with regulations of the Division of Local Governmental Services of the Department of Community Affairs for the purpose of securing significant savings in insurance cost as well as providing stability in coverage. It is governed by three County officials who serve as commissioners and are appointed by the Board. Coverage in excess of the Commission's self-insured retention limit is provided through the Commission's membership in the New Jersey Counties Excess Joint Insurance Fund established in March 2010.

Note 15: **INSURANCE COMMISSION/RISK MANAGEMENT (CONT'D)**

The Fund 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 Fund, including a reserve for contingencies, are payable in two installments and are based on actuarial assumptions determined by the Fund's actuary. The Commissioner of Insurance may order additional assessments to supplement the Fund's claim, loss retention or administrative accounts to assure the payment of the Fund'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, 2012, which can be obtained from:

Cumberland County Insurance Commission
 790 East Commerce 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. CorVel Corporation acts as administrator of the plan. The County purchases commercial insurance for claims in excess of \$250,000.00. Settled claims have not exceeded this commercial coverage in any of the past three years.

At December 31, 2012, the balance estimated to be payable for the workers' compensation insurance was \$679,499.09, 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 \$331,250.00, 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, 2012.

The estimated payable for workers' compensation and county general liability insurance do not include any provision for claims incurred but not reported.

Any additional funds required for claims in excess of the amounts reserved and recorded as a liability will be paid and charged to the 2012 or future budgets. At December 31, 2012, the balances of the reserves are as follows:

Note 15: **INSURANCE COMMISSION/RISK MANAGEMENT (CONT'D)**

<u>Insurance Plan</u>	<u>Amount</u>
Reserve for Workers' Compensation Insurance--Trust Fund	\$863,923.27
Reserve for General Liability Insurance--Trust Fund	640,096.80
Reserve for Automobile and Contractors Equipment Physical Damage Insurance -- Trust Fund	290,760.69

Note 16: **GUARANTY AGREEMENT****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."

This agreement shall terminate after the payment in full of all Bonds of the Authority. As of December 31, 2012 the County has guaranteed \$20,735,000.00 of the Authority's 2006 debt.

Under the terms of the 2006 Guaranty Agreement, the Authority may only issue an additional series of bonds pursuant to the Bond Resolution with the consent of the County. On July 20, 2009, the Cumberland County Freeholder Board consented to the Cumberland County Improvement Authority undertaking the Project and issuing the Series 2009 Bonds in an amount not to exceed \$23,000,000.00 for "(i) the construction of three (3) new landfill cells to be numbered 7, 8 and 9 on approximately 31 acres located at the Authority's solid waste complex located in Deerfield Township (the "Complex"), including, but limited to earthwork, acquisition and installation of lining and pump systems and ancillary piping and related work to existing cells; (ii) various capital improvements and renovations to certain existing buildings at the Complex (items (i) and (ii) shall be collectively referred to herein as the "Project"); and (iii) the financing of the Project through the issuance of the Authority's Solid Waste Revenue Bonds under the Bond Resolution in the aggregate principal amount not to exceed \$23,000,000.00 (the "Series 2009 Bonds")."

On December 30, 2012, the Authority legally defeased its Series 2009 Bonds maturing on January 1 in the years 2012 through 2030 in the aggregate principal amount of \$20,735,000.00.

Note 16: **GUARANTY AGREEMENT (CONT'D)**

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

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

Note 17: **FARMLAND PRESERVATION TRUST**

The Board of Chosen Freeholders authorized the Farmland and Open Space Preservation Trust Fund referendum on the November, 1994 ballot. With a 58% majority, voters authorized the dedication of one cent of the County tax rate for Farmland and Open Space Preservation. The revenue is to be used for the acquisition of lands and interests in lands for conservation of farmland or open space. In proposing the issue, the Freeholders earmarked the first three to five years of revenue exclusively for farmland preservation. Future changes to the tax rate or levy must be authorized by referendum. All revenue received is accounted for in a Trust Fund dedicated by rider (N.J.S.A. 40A:4-39) for the purpose stated. Interest earned on the investment of these funds is credited to the Farmland Preservation Trust Fund. As of December 31, 2012, the Reserve for Farmland Preservation had a balance of \$1,222,004.73.

Note 18: **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 19: **SUBSEQUENT EVENTS**

Subsequent to December 31, the County of Cumberland authorized additional Bonds and Notes as follows:

	<u>Purpose</u>	<u>Date</u>	<u>Amount</u>
General Capital:			
Bonds and Notes:			
	Construction at Cumberland County College Arts and Business Innovation Center	March 26, 2013	\$1,500,000.00
	Board of Social Services/Employment and Training Facilities Project (Introduced)	June 25, 2013	\$25,000,000.00

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, 2012

	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Balance December 31, 2011	\$ 20,337,541.25	\$ 1,667,302.50
Increased by Receipts:		
Administrative Fee from Board of Health	\$ 330,000.00	
Indirect Cost Allocation--Federal Grants	49,854.21	
Reimbursement of Election Expenses - School Board Election	21,071.71	
Reimbursement of Election Expenses - Primary Election	183,630.24	
Motor Vehicle Fine Fund	350,000.00	
Fringe Benefit Reimbursements	4,025,961.46	
State Aid Reimbursement - Debt Service County College	1,518,772.50	
Housing of State Prisoners in County Jails	39,494.00	
County Prosecutor - Salary Reimbursement from State of NJ	85,800.00	
Emergency Communications	7,950.00	
Office on Aging - State Subsidy	58,000.00	
Juvenile Detention Center - Meal Subsidy	35,526.28	
Division of Youth and Family Services	1,851,064.00	
Supplemental Social Security Income	469,412.00	
Maintenance of Patients in State Institutions for Mental Diseases	2,589,884.00	
Maintenance of Patients in State Institutions for Developmental Disabilities	6,561,573.00	
Reserve for Payment of Bonds and Notes	265,336.10	
Title IV-Monetary Allowance in Lieu of Rent	577,434.49	
Cumberland County Improvement Authority - Reimbursement	400,590.00	
Medicare Part B	32,395.86	
Jail - Inmate Telephone	200,000.00	
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam		
Debt Service Reimbursements	23,762.00	
Miscellaneous Revenue Not Anticipated	14,430,873.73	
Petty Cash Funds (Contra)	19,975.00	
Taxes Receivable	82,938,491.00	
Added and Omitted Taxes	383,199.11	
Revenue Accounts Receivable	7,729,898.75	
Refunds of Appropriation Reserves	123,894.47	

(Continued)

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, 2012

	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Increased by Receipts (Cont'd):		
Cash Held by the County Treasurer for the Board of Health	\$ 2,893,304.93	
Cash Held by County Treasurer for the County Library	661,340.44	
Interest Earned -- Capital Transportation Program	14,022.37	
Cancellation of Appropriated Grant Reserves to Current Fund	1,060,423.19	
Prior Year Voided Check	3,543.75	
Federal and State Grants Receivable		\$ 19,352,032.63
Transfer from Trust Funds		3,544.71
Due Current Fund		7,031,579.67
Reserve for Federal and State Grants -- Unappropriated		116,923.53
Current Fund - Cancellation of Grant Receivables		816,882.61
Matching Funds for Grants - Trust and Current Fund		1,304,097.00
	<u>\$ 129,936,478.59</u>	<u>\$ 28,625,060.15</u>
	150,274,019.84	30,292,362.65
Decreased by Disbursements:		
2012 Budget Appropriations	108,694,419.75	
2011 Appropriation Reserves	4,918,366.55	
Petty Cash Funds (Contra)	19,975.00	
Accounts Payable	22,155.05	
Cancellation of Grant Receivables to Current Fund	816,882.61	
Cash Held by County Treasurer for the Board of Health	3,235,756.04	
Cash Held by County Treasurer for the County Library	681,438.78	
Matching Funds for Grants	1,304,097.00	
Due Federal and State Grant Fund	7,031,579.67	
Reserve for Federal and State Grants -- Appropriated		29,231,939.46
Current Fund - Cancellation of Appropriated Grant Reserves		1,060,423.19
	<u>126,724,670.45</u>	<u>30,292,362.65</u>
Balance December 31, 2012	<u>\$ 23,549,349.39</u>	<u>\$ -</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Change Funds
 For the Year Ended December 31, 2012

<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, 2012

<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
Library	200.00	200.00
Manor-Miscellaneous	400.00	400.00
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/>
	\$ 19,975.00	\$ 19,975.00
	<hr/> <hr/>	<hr/> <hr/>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Taxes Receivable
For the Year Ended December 31, 2012

	<u>County Taxes</u>
2012 Levy	\$ 82,938,491.00
Decreased by:	
Collections	<u>\$ 82,938,491.00</u>

Exhibit SA-5

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Added and Omitted Taxes
For the Year Ended December 31, 2012

Balance Dec. 31, 2011	\$ 383,199.11
Increased by:	
Levy per Certification of the County Board of Taxation for Added and Omitted 2012 Taxes Due February 15, 2013	<u>388,508.22</u>
	771,707.33
Decreased by:	
Collections	<u>383,199.11</u>
 Balance Dec. 31, 2012	 <u>\$ 388,508.22</u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue Accounts Receivable
For the Year Ended December 31, 2012

	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
Collections Realized as Revenue in 2012 County Budget:				
Miscellaneous Revenues Anticipated:				
County Clerk	\$ 12,078.00	\$ 560,247.75	\$ 545,861.50	\$ 26,464.25
Surrogate	2,809.56	79,129.70	79,782.90	2,156.36
Sheriff		88,697.26	88,697.26	
Interest on Investments:				
Treasurer		249,965.70	249,965.70	
Cumberland Manor	108.94	1,193.15	1,039.98	262.11
Clerk	205.86	3,468.55	3,441.65	232.76
Surrogate	13.85	174.42	173.43	14.84
Sheriff	58.70	908.33	867.00	100.03
Juvenile Detention Center Room and Board	45,720.00	1,032,560.00	1,035,655.00	42,625.00
Cumberland Manor	15,035.94	5,138,194.70	5,153,230.64 (1)	
Board of County Patients in State and Other Institutions --				
County Adjuster		32,166.96	32,166.96	
Special Items of Revenue Anticipated:				
County Clerk		396,350.00	396,350.00	
Surrogate		68,052.62	68,052.62	
Sheriff		38,453.56	38,453.56	
Miscellaneous Revenue not Anticipated in 2012 Budget:				
Manor -- Medicare Reimbursement		20,000.00	20,000.00	
Prosecutor Discovery Fees		12,860.55	12,860.55	
Rental -- SJ Drug Treatment		3,300.00	3,300.00	
	<u>\$ 76,030.85</u>	<u>\$ 7,725,723.25</u>	<u>\$ 7,729,898.75</u>	<u>\$ 71,855.35</u>
(1) Permanent Disability--Patients in County				
Institutions (N.J.S.A.44:7-38 et seq.)			\$ 4,846,980.40	
Medical Peer Grouping System (Ch.474, Laws of 1985)			<u>306,250.24</u>	
			<u>\$ 5,153,230.64</u>	

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2012

<u>Program</u>	<u>Balance Dec. 31, 2011</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2012</u>
Federal Grants:						
U.S. Department of Health and Human Services:						
Direct Funding:						
HIV Emergency Relief	\$ 157,893.29				\$ 157,893.29	
Minority AIDS Incentive Program	5,937.95				5,937.95	
Passed Through Division of Senior Services:						
Special Services for the Aging - Area Plan				\$ 32,863.00	32,863.00	
Special Services for the Aging - Area Plan	780,440.00		\$ 118,049.00	(638,205.00)	1,886.00	\$ 22,300.00
Special Services for the Aging - Area Plan		\$ 953,026.00	903,268.00			49,758.00
Disability Program Navigator Services	23,895.07				23,895.07	
Division of Youth and Family Services:						
Childhood Lead Poisoning Prevention	159,457.00		155,887.00		3,570.00	
Childhood Lead Poisoning Prevention		208,250.00				208,250.00
Passed Through N.J. Department of Health and Senior Services:						
Special Child Health Services		80,691.00	17,749.00			62,942.00
Special Child Health Services - Part C EIP	60,408.00		59,507.00		901.00	
Special Child Health Services - Case Management	232,911.00		225,157.00		7,754.00	
U.S. Bureau of Justice:						
Direct Funding:						
Compreh. Jail-Based Reentry Strategies - ARRA	52,510.32		52,510.32			
SCAAP-State Criminal Alien Assist.Program		110,010.00	110,010.00			
Cumb County Jail Diversion Task Force	247,049.00		136,598.72			110,450.28
Passed Through State Department of Law and Public Safety:						
Division of Criminal Justice:						
Sexual Assault Nurse Examiner (SANE)	1,677.92		1,678.32	0.40		
Sexual Assault Nurse Examiner (SANE)		67,421.00	59,406.26	(0.40)		8,014.34
Sexual Assault Nurse Examiner (SANE)		63,970.00				63,970.00
Victims of Crime Act (10/1/09-9/30/10)	143,715.00		143,715.00			
VOCA - Victim Crime Supplemental Award	9,249.46		9,249.46			
Stop Violence Against Women Grant	25,170.00		25,170.00			
Stop Violence Against Women Grant		23,605.00	23,605.00			
Community Justice Program		75,000.00				75,000.00
DRCC - Disaster Response Crisis Counseling		2,500.00	2,500.00			
Juvenile Accountability Incentive Grant (JAIG)		16,076.00				16,076.00
County Comprehensive Jail Based Reentry Strategies	125,000.00		57,986.47			67,013.53
Federal Bullet Vest Grant		5,963.40	2,013.10			3,950.30
Child Passenger Safety Program	8,000.00					8,000.00
Child Passenger Safety Program		4,000.00	1,497.04			2,502.96
Traffic Safety Community Education	460.72				460.72	
Traffic Safety Community Education	1,923.08				1,923.08	
Traffic Safety Community Education	31,597.00					31,597.00
Traffic Safety Community Education		21,595.00				21,595.00
Traffic Safety Community Education		48,300.00	490.80			47,809.20
State and Community Highway Safety Program	13,292.11					13,292.11
RSAT - Residential Substance Abuse		46,222.00				46,222.00
RSAT - Residential Substance Abuse		51,962.00	51,962.00			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2012

<u>Program</u>	<u>Balance Dec. 31, 2011</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2012</u>
Federal Grants (Cont'd):						
Passed Through City of Vineland:						
Multi-Jurisdictional Narcotics Grant	\$ 114,094.87		\$ 114,094.87			
Multi-Jurisdictional Narcotics Grant		\$ 200,035.00	200,035.00			
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	9,894.40		7,343.83		\$ 0.06	\$ 2,550.51
LLEBG - Megans Law Grant		25,729.00	14,008.00			11,721.00
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	9,888.00		9,300.00			588.00
2012 JAG Program (VLD)		7,341.00				7,341.00
U.S. Department of Labor:						
Passed Through Department of Labor:						
Workforce Investment Act (7/1/09-6/30/2010)	2,417.00				2,417.00	
Workforce Investment Act (7/1/08-6/30/2009) - ARRA	0.46				0.46	
Workforce Investment Act (7/1/10-6/30/2011)	644,112.45		673,640.00	\$ 29,527.55		
Workforce Investment Act (7/1/11-6/30/2012)	4,209,944.76	204,048.00	1,938,765.00	(2,213,306.55)		261,921.21
Workforce Investment Act (7/1/12-6/30/2013)		2,875,963.00	627,677.00			2,248,286.00
Workfirst New Jersey - TANF		2,029,151.00	643,012.00			1,386,139.00
Workfirst New Jersey - TANF		257,500.00	1,252,904.00	1,095,273.00	13,103.00	86,766.00
Workfirst New Jersey - TANF			51,344.00	51,344.00		
WIB Interdepartmental		11,764.00	11,764.00			
State Energy Sector Partnership	560,000.00		169,311.15			390,688.85
Disability Employment Initiative	240,750.00		93,357.78			147,392.22
Federal Transit Administration:						
Passed Through New Jersey Transit:						
FTA Section 5307 Capital & Operating Assistance Formula Grants	121,312.02		121,312.02			
FTA Section 5307 Capital & Operating Assistance Formula Grants	63,000.00				63,000.00	
FTA Section 5307 Capital & Operating Assistance Formula Grants	957,000.00		957,000.00			
FTA Section 5307 Capital & Operating Assistance Formula Grants		957,000.00				957,000.00
Federal Transit Capital and Operating Assistance Formula Grants Section 5311 Capital & Operating	625,748.28		598,872.97			26,875.31
Federal Transit Admin - 5311		386,278.00				386,278.00
JARC - Job Access & Reverse Commute Program	241,334.72		222,541.00			18,793.72
JARC - Job Access & Reverse Commute Program		140,000.00	3,535.18			136,464.82
Pass Through Department of Transportation:						
Passed Through State Aid Highway Projects:						
FY 2009 Local Bridge, Future Need Mauricetown	250,000.00		263,784.21	13,784.21		
2011 State Aid - Annual Transportation Program		3,154,000.00	80,895.75	(13,784.21)		3,059,320.04
2012 State Aid - Annual Transportation Program		3,154,000.00				3,154,000.00
Local Bridge, Future Needs	1,000,000.00		525,000.00			475,000.00
FY 2011 Local Aid Infrastructure	100,000.00					100,000.00
Passed Through Construction of State Highway Facilities:						
Federal Highway - Buckshutem Rd - CR 670 Resurf	293,992.23					293,992.23
Fed Highway Admin. - Irving Ave.	434,395.73		54,511.58			379,884.15
Fed Highway Admin. - Intersection Main & Burns	247,684.71		37,641.46			210,043.25
Fed Highway Admin. - Resurf. Main Rd.	213,795.30					213,795.30
Fed Highway Admin. - Mays Landing Rd.	772,185.15					772,185.15
Fed Highway Admin. - Old Deerfield Pike	306,579.96					306,579.96
Fed Highway Admin. - Garden Road	248,742.79		35,195.29			213,547.50
Fed Highway Admin. - Main Rd & Grant Ave	165,832.97					165,832.97

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2012

<u>Program</u>	<u>Balance Dec. 31, 2011</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2012</u>
Federal Grants (Cont'd):						
Federal Transit Administration (Cont'd):						
Passed Through Construction of State Highway Facilities (Cont'd):						
Federal Highway - Resurface 522, 555, 607, 621, 622, 678 - ARRA	\$ 329,300.21					\$ 329,300.21
Federal Highway - Resurface CR 635	154,074.05		\$ 45,288.58			108,785.47
Federal Highway - Resurface CR 698	302,334.67		73,916.36			228,418.31
Federal Highway - Resurface CR 606	173,700.88					173,700.88
Federal Highway - Resurface Sherman Ave at the Boulevard	2,841,783.98		338,039.01			2,503,744.97
Federal Highway - Chestnut Ave & Brewster	350,000.00					350,000.00
Federal Highway - Oak Rd & West Ave	160,000.00					160,000.00
Federal Highway - Centerton Road	1,350,000.00	\$ 412,178.00				1,762,178.00
Federal Highway - Main Road, Chestnut to Maple	850,000.00	79,035.00				929,035.00
Federal Highway - Main Street	2,000,000.00	75,025.00				2,075,025.00
Federal Highway - Wheat Road and East Ave	175,000.00					175,000.00
Federal Highway - Buckshutem Road	2,478,000.00	73,020.00				2,551,020.00
Federal Highway - Silver Run Road	750,000.00	43,787.00				793,787.00
Federal Highway - Mill & Overlay Program		2,375,000.00				2,375,000.00
Pass Through South Jersey Transportation Authority:						
Subregional Planning Grant	5,460.29				\$ 5,460.29	
Subregional Planning Grant	72,400.00		72,224.24			175.76
Mobility Management Project	25,000.00		5,244.75			19,755.25
U.S. Department of Health and Human Services:						
Direct Funding:						
Retired Senior Volunteer Program - Grant	17,657.00		17,657.00			
Retired Senior Volunteer Program - Grant		44,037.00	31,975.00			12,062.00
Department of Community Affairs:						
Pass Through Department of Housing Services						
Small Cities Emergency Housing Repairs	19,000.00	15,676.50	15,676.50			19,000.00
Small Cities CDBG - Cumb Manor Improvements	227,867.00		227,867.00			
Small Cities CDBG - 2012 Irene Storm		150,000.00				150,000.00
U.S. Department of Homeland Security:						
Direct Funding:						
State Homeland Security Grant	31,979.99					31,979.99
State Homeland Security Grant	817.66				817.66	
State Homeland Security Grant	216,497.55		213,796.79		2,700.76	
State Homeland Security Grant (FY'09)	372,847.79		370,224.11			2,623.68
FY '10 State Homeland Security Grant	417,256.45		228,065.98			191,190.47
FY 11 State Homeland Security Grant	252,745.59					252,745.59
FY 12 State Homeland Security Grant		133,552.32				133,552.32
Interoperable Emergency Communications (ECGP)	36,049.69		32,517.00			3,532.69
Commodities Distribution Program	4,455.73					4,455.73
Decontamination Training	484.30				484.30	
Urban Areas Security Initiative	65,000.00		65,000.00			
Preparedness Grant	308,405.00		307,265.00			1,140.00
Preparedness Grant		313,826.00				313,826.00
Emergency Management Agency Asst FY12		50,000.00	50,000.00			
Federal Emergency Management Agency:						
Passed Through United Way - FEMA						
Homeless Grant - Emergency Food and Shelter		1,862.00				1,862.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2012

<u>Program</u>	<u>Balance Dec. 31, 2011</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2012</u>
Federal Grants (Cont'd):						
U.S. Department of Agriculture						
Direct Funding:						
Rural Business Enterp - Nabb Ave Ext.	\$ 121,000.00					\$ 121,000.00
Environmental Protection Agency						
Wastewater Management Plan - ARRA	27,200.00		\$ 27,200.00			
Total Federal Grants	\$ 28,049,610.55	\$ 18,948,399.22	\$ 12,984,812.90	\$ (1,642,504.00)	\$ 325,067.64	32,045,625.23
State Grants:						
Department of Health:						
Right to Know	2,462.00		2,462.00			
Right to Know	9,848.00		4,924.00			4,924.00
Special Health Projects - Tanning Reg/Inspec	3,400.00					3,400.00
Health Communities Grant	15,000.44	\$ 10,000.00	10,000.00		\$ 10,000.00	5,000.44
Medical Reserve Contract - Salem		5,000.00	5,000.00			
Comprehensive Alcoholism and Drug Abuse Program	395,345.00	51,314.00	446,659.00			
Comprehensive Alcoholism and Drug Abuse Program		743,367.00	282,550.00			460,817.00
Differential Response Pilot Program		300,000.00	175,000.00			125,000.00
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:						
Alliance to Prevent Alcoholism and Drug Abuse Program	99.23				99.23	
Alliance to Prevent Alcoholism and Drug Abuse Program	169,194.23		168,693.98			500.25
Alliance to Prevent Alcoholism and Drug Abuse Program		239,897.00	91,692.65			148,204.35
Department of Health and Senior Services:						
Special Services for the Aging - Area Plan	57,161.27			\$ (32,863.00)	24,298.27	
Special Services for the Aging - Area Plan			633,883.06	640,661.06	6,778.00	
Special Services for the Aging - Area Plan		1,234,374.00	543,138.00	(2,456.06)		688,779.94
Department of Human Services:						
Commission for the Blind and Visually Impaired:						
Blind & Visually Impaired	6,464.00		6,464.00			
Blind & Visually Impaired		22,035.00	15,815.00			6,220.00
Division of Family Development						
Social Service for the Homeless	7,352.60				7,352.60	
Social Service for the Homeless - ARRA	6,131.00				6,131.00	
Social Service for the Homeless	25,000.00		25,000.00			
Social Service for the Homeless		312,436.00	289,328.00			23,108.00
NIPPA Medicare	10,000.00		10,000.00			
Department of Disability Services						
Personal Assistance Program	25,081.00		25,081.00			
Personal Assistance Program		308,410.84	154,018.71		131,821.23	22,570.90
Division of Youth and Family Services						
Title XX DYFS		79,245.00	74,546.00		4,695.00	4.00
Social Services Block Grant (HSAC/CIAC)	108.00				108.00	
Social Services Block Grant (HSAC/CIAC)		102,784.00	102,721.00			63.00
Social Services Block Grant (Alcohol)		73,630.00	73,630.00			
Department of Labor and Workforce Development:						
Work First New Jersey (7/1/10-6/30/2011)			116,109.00	116,109.00		
Work First New Jersey (7/1/11-6/30/2012)		110,207.59	855,592.59	806,996.00		61,611.00
Work First New Jersey (7/1/12-6/30/2013)		976,215.00	321,956.00			654,259.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2012

<u>Program</u>	<u>Balance Dec. 31, 2011</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2012</u>
State Grants (Cont'd):						
Department of Labor and Workforce Development (Cont'd):						
Workforce Development Partnership			\$ 1,589.00	\$ 1,589.00		
Workforce Development Partnership			10,108.00	10,108.00		
Workforce Development Partnership		\$ 15,512.00	5,784.00			\$ 9,728.00
Workforce Learning Link (7/1/11-6/30/12)			87,244.00	102,360.00		15,116.00
Workforce Learning Link (7/1/12-6/30/13)		67,000.00	36,021.00			30,979.00
Smart Steps		8,828.00	2,408.00		\$ 6,420.00	
Gateway Community Action Partnership		61,716.00				61,716.00
Passed Through Department of Human Services:						
DHS Special Initiative & Transportation	\$ 23,075.00		23,075.00			
DHS Special Initiative & Transportation 7/1/12-6/30/13		25,826.00				25,826.00
NJ Build	6,000.00					6,000.00
Passed Through N.J. Transit:						
USDOT FTA CMAQ Initiative		306,081.00	26,457.85		14,692.00	264,931.15
Department of Environmental Protection and Energy:						
Department of Environmental Protection:						
State Aid - County Environmental Health Act	7,706.00		7,206.00		500.00	
State Aid - County Environmental Health Act	59,792.16		58,331.00			1,461.16
State Aid - County Environmental Health Act		142,055.50	53,511.00			88,544.50
Department of Solid Waste Administration:						
Clean Communities		140,524.94	140,524.94			
Department of Water Resources Planning Mangt:						
Wastewater Management Plan	53,000.00		52,998.00		2.00	
Department of Law & Public Safety:						
Department of Juvenile Justice:						
Comprehensive Education Improvement Act	210,220.00		108,000.00		102,220.00	
Comprehensive Education Improvement Act		126,000.00	63,000.00			63,000.00
Department of Law & Public Safety (Cont'd):						
Department of Juvenile Justice (Cont'd):						
State and Community Partnership/Family Court	871.13				871.13	
State and Community Partnership/Family Court	323,484.55		323,483.32		1.23	
State and Community Partnership/Family Court		441,008.00	83,912.42			357,095.58
Division of State Police:						
Automation of Emergency Operations Center	19,728.57					19,728.57
Automation of Emergency Operations Center	16,188.58					16,188.58
Automation of Emergency Operations Center	109,879.00		88,648.70			21,230.30
RERP FY 2013 Grant		108,292.00				108,292.00
Traffic Safety Community Education	5,000.00					5,000.00
New Jersey Data Exchange	105,000.00		105,000.00			
2012 Body Armor Replacement - Sheriff, Pros, Jail		24,880.06	24,880.06			
Department of Transportation:						
Local Bridge Bond Act of 1999	0.30					0.30

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2012

<u>Program</u>	<u>Balance Dec. 31, 2011</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2012</u>
State Grants (Cont'd):						
Department of the State:						
State Council on the Arts:						
NJ Council on the Arts	\$ 16,438.00		\$ 16,438.00			
NJ State Council on the Arts - Local		\$ 109,590.00	93,152.00			\$ 16,438.00
Southern Shore Regional Dest Mkt		15,000.00	15,000.00			
New Jersey Historical Commission						
Building Governance Capacity on History	2,700.00		2,700.00			
NJ Historical Commission 2012		12,000.00	12,000.00			
New Jersey Council for the Humanities						
West Jersey Time Traveler	1,250.00					1,250.00
New Jersey Transit:						
Senior Citizen and Disabled Resident Transportation Assistance Act	42,866.59				\$ 42,866.59	
Senior Citizen and Disabled Resident Transportation Assistance Act	64,263.14				64,263.14	
Senior Citizen and Disabled Resident Transportation Assistance Act	68,695.55				68,695.55	
Senior Citizen and Disabled Resident Transportation Assistance Act	489,490.00	30,000.00	507,427.90			12,062.10
Senior Citizen and Disabled Resident Transportation Assistance Act		532,041.53				532,041.53
Pass Through State of New Jersey Military and Veterans Affairs:						
Veterans Transportation System	10,000.00		10,000.00			
Veterans Transportation System		15,000.00	3,750.00			11,250.00
Total State Grants	2,368,295.34	6,750,270.46	6,396,914.18	\$ 1,642,504.00	491,814.97	3,872,340.65
Total--All Grants	\$ 30,417,905.89	\$ 25,698,669.68	\$ 19,381,727.08	\$ -	\$ 816,882.61	\$ 35,917,965.88
Transferred from Unappropriated Grant Reserves						
			\$ 26,149.74			
Transferred from Trust Funds						
			3,544.71			
Cash Receipts						
			19,352,032.63			
			<u>\$ 19,381,727.08</u>			

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2011 Appropriation Reserves
For the Year Ended December 31, 2012

	<u>Balance</u> <u>Dec. 31, 2011</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>			
<u>General Government</u>					
Board of Chosen Freeholders:					
Salaries and Wages - Freeholders		\$ 4,888.02	\$ 4,888.02	\$ 4,076.91	\$ 811.11
Other Expenses - Freeholders	\$ 6,157.29	14,250.86	20,408.15	20,085.93	322.22
County Clerk:					
Salaries and Wages		31,812.05	31,812.05	17,563.39	14,248.66
Other Expenses	11,638.63	10,549.43	22,188.06	11,474.39	10,713.67
Department of Finance:					
Salaries and Wages		59,612.18	59,612.18	44,761.19	14,850.99
Other Expenses	7,489.62	21,536.24	34,325.86	20,454.98	13,870.88
Auditor		123,000.00	117,700.00	114,345.37	3,354.63
Computerized Data Processing:					
Salaries and Wages		10,875.38	10,875.38	10,177.60	697.78
Other Expenses	73,650.69	3,848.97	77,499.66	73,446.27	4,053.39
Board of Taxation:					
Salaries and Wages		7,906.17	7,906.17	5,090.50	2,815.67
Other Expenses	2,067.41	660.06	2,727.47	2,066.40	661.07
Board of Elections:					
Salaries and Wages		31,528.24	31,528.24	9,381.59	22,146.65
Other Expenses	11,608.82	136,943.82	78,552.64	6,420.60	72,132.04
Legal Department - County Counsel:					
Salaries and Wages		4,332.60	4,332.60	4,309.47	23.13
Other Expenses	31,985.38	50,955.82	152,941.20	132,098.37	20,842.83
County Surrogate:					
Salaries and Wages		15,057.14	15,057.14	11,744.18	3,312.96
Other Expenses	2,160.26	3,271.08	5,431.34	2,010.37	3,420.97
County Adjuster's Office:					
Salaries and Wages		5,069.21	5,069.21	3,319.86	1,749.35
Other Expenses	151,159.00	8,806.34	159,965.34	159,874.00	91.34

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2011 Appropriation Reserves
For the Year Ended December 31, 2012

	<u>Balance</u> <u>Dec. 31, 2011</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>			
<u>General Government (Cont'd)</u>					
Planning and Development:					
Salaries and Wages		\$ 30,664.61	\$ 30,664.61	\$ 5,022.00	\$ 25,642.61
Other Expenses	\$ 13,447.80	28,763.94	42,211.74	14,463.45	27,748.29
Buildings and Grounds:					
Salaries and Wages		144,502.98	144,502.98	51,341.23	93,161.75
Other Expenses	89,081.46	87,973.73	177,055.19	86,718.27	90,336.92
<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		500.00	500.00		500.00
Consumer Affairs / Weights and Measures:					
Salaries and Wages		4,630.00	4,630.00	3,490.00	1,140.00
Other Expenses	807.09	1,906.68	2,713.77	899.81	1,813.96
<u>Insurance</u>					
Surety Bonds		34.61	34.61		34.61
Group Insurance Plan - Employee	29,852.23	323,138.67	352,990.90	6,748.39	346,242.51
<u>Public Safety</u>					
Emergency Medical Services Training & Dispatch Center:					
Salaries and Wages		64,168.94	64,168.94	50,891.66	13,277.28
Other Expenses	19,906.37	14,925.93	34,832.30	17,236.36	17,595.94
Emergency Management Services:					
Salaries and Wages		9,021.86	9,021.86	4,640.00	4,381.86
Other Expenses	3,548.91	2,612.50	6,161.41	3,053.78	3,107.63
Sheriffs' Office:					
Salaries and Wages		171,624.98	171,624.98	96,420.84	75,204.14
Other Expenses	52,424.48	142,112.45	194,536.93	47,946.00	146,590.93
County Medical Examiner - Other Expenses	13,895.00	401,801.68	415,696.68	214,236.80	201,459.88
Prosecutors Office:					
Salaries and Wages		439,324.81	439,324.81	400,510.88	38,813.93
Other Expenses	120,221.98	53,173.52	173,395.50	135,886.47	37,509.03

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COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2011 Appropriation Reserves
For the Year Ended December 31, 2012

	Balance		Balance After	Paid or	Balance
	Dec. 31, 2011				
	<u>Encumbered</u>	<u>Reserved</u>			
Public Safety (Cont'd)					
Jail:					
Salaries and Wages		\$ 351,616.63	\$ 441,616.63	\$ 441,218.32	\$ 398.31
Other Expenses	\$ 433,699.62	767,630.31	1,201,329.93	796,529.63	404,800.30
Juvenile Detention:					
Salaries and Wages		96,245.32	96,245.32	82,334.40	13,910.92
Other Expenses	25,798.10	56,205.74	82,003.84	28,493.32	53,510.52
Roads and Bridges					
Roads and Bridges:					
Salaries and Wages		85,946.18	85,946.18	56,884.78	29,061.40
Other Expenses	459,258.58	19,187.82	478,446.40	457,736.46	20,709.94
Traffic Engineer:					
Salaries and Wages		6,682.34	6,682.34	3,996.09	2,686.25
Other Expenses	16,561.40	1,096.19	17,657.59	14,063.16	3,594.43
Engineering Department:					
Salaries and Wages		61,333.71	61,333.71	13,097.92	48,235.79
Other Expenses	4,646.16	2,585.77	7,231.93	5,458.58	1,773.35
Mosquito Control N.J.S.A. (26:9-27et al):					
Salaries and Wages		64,725.11	64,725.11	14,680.73	50,044.38
Other Expenses	17,983.51	1,813.75	19,797.26	15,855.53	3,941.73
Health and Welfare					
Burial of Indigent	2,400.00	1,550.00	3,950.00	(1,950.00)	5,900.00
Office on Aging and Disabled:					
Salaries and Wages		4,347.09	4,347.09	4,331.30	15.79
Other Expenses	216.90	4,056.75	4,273.65	169.86	4,103.79
Alcoholic & Drug Abuse Treatment Clinic:					
Salaries and Wages		2,836.91	2,836.91	(3,604.98)	6,441.89
Other Expenses	288.64	6,566.13	6,854.77	(11,698.58)	18,553.35

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2011 Appropriation Reserves
For the Year Ended December 31, 2012

	<u>Balance</u> <u>Dec. 31, 2011</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>			
<u>Health and Welfare (Cont'd)</u>					
Peer Grouping:					
Salaries and Wages - Office on Aging & Disabled		\$ 11,089.24	\$ 11,089.24	\$ 7,347.77	\$ 3,741.47
Other Expenses - Office on Aging and Disabled					
Contributions to Social Service Agencies	\$ 73,560.99	7,912.79	81,398.78	78,289.83	3,108.95
Human Services:					
Salaries and Wages		16,000.00	16,000.00		16,000.00
Other Expenses	12,255.78	11.18	12,341.96	11,532.25	809.71
Contributions to Social Service Agencies	48,142.00	20,000.00	68,142.00	56,356.00	11,786.00
Cumberland Manor:					
Salaries and Wages		815,842.53	755,842.53	326,038.97	429,803.56
Other Expenses	305,801.09	478,844.95	784,646.04	258,612.62	526,033.42
<u>Parks, Recreation, Public Celebrations and Public Ceremonies</u>					
Recreation Commission (RS 40:12-1 et. seq.):					
Salaries and Wages		1,467.62	1,467.62	1,458.54	9.08
Other Expenses	50.00	46,243.10	46,293.10	20,025.00	26,268.10
War Veterans Burial & Grave Decorations:					
Salaries and Wages		1,933.23	1,933.23	1,903.84	29.39
Other Expenses	5,191.91	10,048.21	15,240.12	2,269.27	12,970.85
<u>Education</u>					
Reimbursement for Residents Attending Out of County					
Two Year Colleges (N.J.S. 18A 64A:23)		38,942.29	38,942.29	2,355.00	36,587.29
County Extension Service Farm and Home Demonstrations:					
Salaries and Wages		51,511.43	51,511.43	11,576.75	39,934.68
Other Expenses	5,338.05	11,759.51	17,097.56	5,279.28	11,818.28
Office of the County Superintendent of Schools:					
Salaries and Wages		19,393.03	19,393.03	6,996.13	12,396.90
Other Expenses	40,910.39	7,439.46	48,349.85	40,229.60	8,120.25
Salary Adjustments					
Educational Fund		67,869.50	67,869.50	7,334.00	60,535.50

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of 2011 Appropriation Reserves
 For the Year Ended December 31, 2012

	<u>Balance</u> <u>Dec. 31, 2011</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>			
<u>Utilities</u>					
Central Switchboard:					
Salaries and Wages		\$ 26,964.19	\$ 26,964.19	\$ 3,366.71	\$ 23,597.48
Other Expenses	\$ 49,979.60	20,283.89	70,263.49	63,436.67	6,826.82
Lighting on Highways and Bridges	6,433.28	14,500.18	20,933.46	4,469.96	16,463.50
Postage	269.36	12,663.86	12,933.22	269.36	12,663.86
Facilities Costs	360,360.28	351,171.77	711,532.05	308,911.37	402,620.68
Gasoline	3,580.00	151,259.25	124,839.25	26,472.19	98,367.06
Matching Funds for Grants		94,842.00	94,842.00		94,842.00
Contingent	4,109.85	4,149.91	8,259.76	(10,199.31)	18,459.07
<u>Deferred Charges & Statutory Expenditures:</u>					
Contribution to					
County Pension and Retirement Fund - DCRP		10,913.63	10,913.63		10,913.63
Social Security System (OASI)		7,378.16	7,378.16	(211.58)	7,589.74
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)		3,188.63	3,188.63	(257.38)	3,446.01
	<u>\$ 2,517,937.91</u>	<u>\$ 6,318,834.79</u>	<u>\$ 8,836,772.70</u>	<u>\$ 4,958,666.67</u>	<u>\$ 3,878,106.03</u>
Payments				\$ 4,918,366.55	
Refunds				(123,894.47)	
Transfer to Accounts Payable				164,194.59	
				<u>\$ 4,958,666.67</u>	

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Accounts Payable
 For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 71,589.84
Increased by:		
Transfer from Appropriation Reserves		164,194.59
		235,784.43
Decreased by:		
Payments	\$ 22,155.05	
Accounts Payable Canceled	19,135.04	
		41,290.09
Balance Dec. 31, 2012		\$ 194,494.34

Analysis of Balance Dec. 31, 2012

Triad Associates Inc		\$ 7,299.75
Union Settlement		23,000.00
Pennoni Associates Inc		22,251.78
Weights & Measures		1,250.00
Union Settlement		60,000.00
Union Settlement		55,000.00
Union Settlement		25,000.00
		692.81
		\$ 194,494.34

Exhibit SA-11

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Due To NJ - Reserve for Capital Transportation Program Expenditures
 For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 10,043.33
Increased by:		
Interest Earned -- Capital Transportation Program		14,022.37
		24,065.70
Decreased by:		
Anticipated as Revenue in 2012 Budget		10,043.33
Balance Dec. 31, 2012		\$ 14,022.37

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held by County Treasurer
For the Board of Health
For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 2,735,128.11
Increased by:		
Interest Earnings Allocation from Current Fund	\$ 8,647.22	
Funds Collected for the Board of Health	2,884,657.71	
		2,893,304.93
		5,628,433.04
Decreased by:		
Payments for the Board of Health		3,235,756.04
Balance Dec. 31, 2012		\$ 2,392,677.00

Exhibit SA-13

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held By County Treasurer
For the County Library
For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 164,468.31
Increased by:		
2012 Budget Appropriation	\$ 580,000.00	
Funds Collected for the County Library	81,340.44	
		661,340.44
		825,808.75
Decreased by:		
Payments for the County Library		681,438.78
Balance Dec. 31, 2012		\$ 144,369.97

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants--Unappropriated
For the Year Ended December 31, 2012

	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Collected</u>	<u>Anticipated as</u> <u>Revenue in</u> <u>Budget</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
Federal Grants:				
U.S. Department of Labor:				
Passed Through Department of Labor:				
Workforce New Jersey Area Contract (Interest Earned)	\$ 273.24	\$ 594.03	\$ 273.24	\$ 594.03
U.S. Bureau of Justice:				
Passed Through State Department of Law and Public Safety:				
Division of Criminal Justice:				
Local Law Enforcement Block Grant	548.00			548.00
Total Federal Grants	821.24	594.03	273.24	1,142.03
State Grants:				
Department of Community Affairs:				
NJ Historical Commission Grant	10,200.00	10,200.00	10,200.00	10,200.00
NJ State Council on the Arts - Local Arts		93,152.00		93,152.00
Small Cities Emergency Housing Repairs	15,676.50	12,977.50	15,676.50	12,977.50
Total State Grants	25,876.50	116,329.50	25,876.50	116,329.50
Total--All Grants	\$ 26,697.74	\$ 116,923.53	\$ 26,149.74	\$ 117,471.53

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants - Appropriated
For the Year Ended December 31, 2012

	<u>Balance</u> <u>Dec. 31, 2011</u>		<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Encumbrances</u> <u>Canceled</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Adjustments/</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
	<u>Encumbered</u>	<u>Reserved</u>							
Federal Grants:									
U.S. Department of Health and Human Services:									
Direct Funding:									
HIV Emergency Relief - Ryan White Grant	\$ 52,873.66	\$ 104,517.21	\$ 157,390.87					\$ 157,390.87	
Minority AIDS Incentive Program	936.08	5,001.87	5,937.95					5,937.95	
Retired Senior Volunteer Program - Match		3,697.24	3,697.24			\$ (7.60)		3,704.84	
Retired Senior Volunteer Program - Grant		7,445.22	7,445.22			7,445.22			
Retired Senior Volunteer Program - Match	100.00	24,908.80	25,008.80			20,552.10			\$ 4,456.70
Retired Senior Volunteer Program - Grant				\$ 44,037.00		36,192.03			7,844.97
Retired Senior Volunteer Program - Match				34,607.00		15,301.43			19,305.57
DRCC - Disaster Response Crisis Counselor				2,500.00					2,500.00
Passed Through Division of Senior Services:									
Special Services for the Aging - Area Plan	299.01	73,316.81	73,615.82					73,615.82	
Special Services for the Aging - Area Plan	102,210.91	133,050.59	235,261.50			191,459.29		43,802.21	
Special Services for the Aging - Area Plan				1,954,404.00		1,810,047.84			144,356.16
Division of Youth and Family Services:									
Childhood Lead Poisoning Prevention	2,295.50	124,088.40	126,383.90			122,814.31		3,569.59	
Childhood Lead Poisoning Prevention				208,250.00		77,875.60			130,374.40
Passed Through N.J. Department of Health and Senior Services:									
Special Child Health Services - Part C EIP		50,366.89	50,366.89			49,467.56		899.33	
Special Child Health Services - Case Management	1,074.82	186,888.17	187,962.99			180,211.16		7,751.83	
Special Child Health Services - Case Management				80,691.00		29,640.64			51,050.36
Division of Family Development:									
Social Services for the Homeless - ARRA	4,279.99	9,203.61	13,483.60					13,483.60	
U.S. Bureau of Justice:									
Direct Funding:									
SCAPP - State Criminal Alien Assistance Program	3,032.83	2,013.07	5,045.90			3,032.43			2,013.47
SCAPP - State Criminal Alien Assistance Program		42,678.50	42,678.50						42,678.50
SCAPP - State Criminal Alien Assistance Program		96,096.00	96,096.00						96,096.00
SCAPP - State Criminal Alien Assistance Program		103,135.00	103,135.00						103,135.00
SCAPP - State Criminal Alien Assistance Program				110,010.00					110,010.00
Comprehensive Jail-Based Reentry Strategies - ARRA	14,471.21	0.56	14,471.77			14,471.77			
Comprehensive Jail-Based Reentry Strategies		125,000.00	125,000.00			119,192.06			5,807.94
Cumberland County Jail Diversion Task Force	7,954.88	170,715.66	178,670.54			174,303.88			4,366.66
Passed Through Department of Law and Public Safety:									
Division of Criminal Justice:									
Sexual Assault Nurse Examiner (SANE)				84,276.00		84,276.00			
Sexual Assault Nurse Examiner (SANE)				79,963.00					79,963.00
Victims of Crime Act		141,704.23	141,704.23			141,704.23			
VOCA - Victim of Crime Supplemental Award		834.34	834.34			834.34			
Stop Violence Against Women		9,834.54	9,834.54			9,834.54			
Stop Violence Against Women				31,473.00					
Multi-Jurisdictional Narcotics Grant				200,035.00		200,035.00			
Local Law Enforcement/Megan's Law				25,729.00		14,008.00			11,721.00
Traffic Safety Community Education Program		460.68	460.68				460.68		
Traffic Safety Community Education Program		16,843.00	16,843.00			(14,612.00)			31,455.00
Alcohol Traffic Safety & DD				48,300.00		22,013.00			26,287.00
State and Community Highway Safety Program		13,292.11	13,292.11						13,292.11
Traffic Safety				21,595.00					21,595.00
RSAT SA3-10 Resid. Substance Abuse Treatment				130,912.00		69,283.00			61,629.00
Juvenile Accountability Block Grant - JABG				17,862.00		17,862.00			
Community Justice Program				75,000.00		75,000.00			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants - Appropriated
For the Year Ended December 31, 2012

	Balance Dec. 31, 2011		Balance After Modification	Transferred From Budget Appropriation	Encumbrances Canceled	Paid or Charged	Transfers	Adjustments/ Canceled	Balance Dec. 31, 2012
	Encumbered	Reserved							
Federal Grants (Cont'd):									
U.S. Bureau of Justice (Cont'd):									
Federal Bullet Vest Grant	\$ 291.16		\$ 291.16			\$ 291.16			
Federal Bullet Vest Grant	5,575.07	\$ 3,803.11	9,378.18			7,049.35			\$ 2,328.83
Federal Bullet Vest Grant		11,929.42	11,929.42			10,108.27			1,821.15
Federal Bullet Vest Grant				\$ 5,963.40		2,013.10			3,950.30
Child Passenger Safety Education Grant		5,878.46	5,878.46						5,878.46
Child Passenger Safety Education Grant				4,000.00					4,000.00
Passed Through City of Vineland:									
Edward Byrne Memorial Justice Assistance Grant - Reimbursement		11,892.40	11,892.40			7,343.83		\$ 1,998.00	2,550.57
Edward Byrne Memorial Justice Assistance Grant - Reimbursement		9,888.00	9,888.00			9,300.00			588.00
Edward Byrne Memorial Justice Assistance Grant - Reimbursement				7,341.00					7,341.00
Federal Emergency Management Agency:									
Passed Through United Way:									
FEMA - Emergency Food and Shelter Program				1,862.00		1,860.00			2.00
Disability Program Navigator Services		23,895.07	23,895.07					23,895.07	
U.S. Department of Labor:									
Passed Through Department of Labor:									
Workforce Investment Act (7/1/10-6/30/2011)		709,104.05	709,104.05			709,104.05			
Workforce Investment Act (7/1/11-6/30/2012)	1,049,762.99	1,715,074.22	2,764,837.21	204,048.00		1,559,101.34	(1,014,502.31)	2,417.46	392,864.10
Workforce Investment Act (7/1/12-6/30/2013)				2,875,963.00		1,265,790.19			1,610,172.81
Workfirst New Jersey - TANF		124,463.42	124,463.42			107,097.65	3,333.23		20,699.00
Workfirst New Jersey - TANF		978,689.97	978,689.97	257,500.00		1,338,112.48	243,534.21	13,103.00	128,508.70
Workfirst New Jersey - TANF				2,029,151.00		761,437.87			1,267,713.13
WIB Interdepartmental				11,764.00		11,764.00			
WIB Interdepartmental						903.03	903.03		
TANF - ARRA		1,331.08	1,331.08						1,331.08
State Energy Sector Partnership (SESP)		560,000.00	560,000.00			260,794.22			299,205.78
Disability Employment Initiative		240,750.00	240,750.00			104,077.31			136,672.69
Federal Transit Administration:									
Passed Through New Jersey Transit:									
FTA Section 5307 Capital & Operating Assistance Formula Grants		63,000.00	63,000.00					63,000.00	
FTA Section 5307 Capital & Operating Assistance Formula Grants	6,595.85	399,287.56	405,883.41			405,883.41			
FTA Section 5307 Capital & Operating Assistance Formula Grants				1,388,249.00		1,214,843.45			173,405.55
Federal Transit Capital and Operating Assistance Formula Grants Section 5311 Capital & Operating	4,000.00	296,145.50	300,145.50			300,145.50			
Federal Transit Capital and Operating Assistance Formula Grants Section 5311 Capital & Operating				386,278.00		90,567.56			295,710.44
JARC - Job Access & Reverse Commute Program		253,652.76	253,652.76			234,848.03	(18,804.73)		
JARC - Job Access & Reverse Commute Program				140,000.00		28,505.01			111,494.99
Passed Through Department of Transportation:									
Passed Through State Aid Highway Projects:									
Capital Transportation Program		43,281.51	43,281.51						43,281.51
Capital Transportation Program - 2001	7,867.58	53,365.19	61,232.77			7,867.58			53,365.19
Capital Transportation Program - 2003		600.00	600.00			600.00			
Capital Transportation Program - 2007		102,591.69	102,591.69			102,591.69			
Capital Transportation Program - 2008		154,261.32	154,261.32			154,261.32			
Capital Transportation Program - 2009	584,050.87	1,001,284.84	1,585,335.71			1,363,347.30			221,988.41
Capital Transportation Program - 2010	694,450.82	2,696,300.51	3,390,751.33			2,273,136.31			1,117,615.02
Capital Transportation Program - 2012									
2011 State Aid - Annual Transportation Program				3,154,000.00		107,981.00			3,046,019.00
2012 State Aid - Annual Transportation Program				3,154,000.00					3,154,000.00
FY 2011 Local Aid Infrastructure		100,000.00	100,000.00						100,000.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants - Appropriated
For the Year Ended December 31, 2012

	Balance Dec. 31, 2011		Balance After Modification	Transferred From Budget Appropriation	Encumbrances Canceled	Paid or Charged	Transfers	Adjustments/ Canceled	Balance Dec. 31, 2012
	Encumbered	Reserved							
Federal Grants (Cont'd):									
Passed Through State Aid Highway Projects (Cont'd):									
2010 Local Bridge, Future Needs-Dante over Menantico		\$ 11,215.79	\$ 11,215.79						\$ 11,215.79
Local Bridges Future Needs		1,000,000.00	1,000,000.00			\$ 700,000.00			300,000.00
Passed Through Construction of State Highway Facilities									
Federal Highway Admin - Buckshutem Rd - CR 670 Resurf		10,411.81	10,411.81						10,411.81
Federal Highway Admin - Resurf. Main Rd		213,795.30	213,795.30						213,795.30
Federal Highway Admin - Irving Ave.		379,884.15	379,884.15						379,884.15
Federal Highway Admin - Intersection Main & Burns		210,043.25	210,043.25						210,043.25
Federal Highway Admin - Mays Landing Road		772,185.15	772,185.15						772,185.15
Federal Highway Admin - Old Deerfield Pike		306,579.97	306,579.97						306,579.97
Federal Highway Admin - Gardenton Road	\$ 16,722.28	213,547.50	230,269.78			16,722.28			213,547.50
Federal Highway Admin - Main Road and Grant Ave	21,374.66	118,439.75	139,814.41			21,374.66			118,439.75
Federal Highway Admin - Market Lane WCS Restoration		5,000.00	5,000.00						5,000.00
Federal Highway-Resurface CR 552,555,607,621,622,678 - ARRA	104,777.99		104,777.99			104,777.99			
Federal Highway-Resurface CR 635	7,307.49	108,785.47	116,092.96			7,307.49			108,785.47
Federal Highway-Resurface CR 698	11,614.83	228,418.31	240,033.14			11,614.83			228,418.31
Federal Highway-Resurface CR 606	85,195.45	17,249.97	102,445.42			85,195.45			17,249.97
Federal Highway-Sherman Ave at the Boulevard	1,042,003.77	1,342,769.48	2,384,773.25			1,273,126.26			1,111,646.99
Federal Highway Admin - Chester Ave & Brewster	339,373.35	10,626.65	350,000.00			339,373.35			10,626.65
Federal Highway Admin - Oak Road & West Ave	140,128.10	19,871.90	160,000.00			141,408.10			18,591.90
Federal Highway Admin - Centerton Road	1,306,483.02	43,516.98	1,350,000.00	\$ 412,178.00		1,609,365.67			152,812.33
Federal Highway Admin - Main Road, Chestnut to Maple	812,547.04	37,452.96	850,000.00	79,035.00		812,547.04			116,487.96
Federal Highway Admin - Main Street	1,861,835.64	138,164.36	2,000,000.00	75,025.00		1,861,835.64			213,189.36
Federal Highway Admin - Buckshutem Rd/Mauricetown	119,035.00	55,965.00	175,000.00			119,035.00			55,965.00
Federal Highway Admin - Wheat Road and East Ave	2,115,341.91	362,658.09	2,478,000.00	73,020.00		2,469,346.41			81,673.59
Federal Highway Admin - Silver Run Road		750,000.00	750,000.00			43,787.00			43,787.00
Federal Highway Admin - Mill & Overlay Program				2,375,000.00					2,375,000.00
FEMA Reimbursement - Wing Wall Repairs Downe Township		49,356.11	49,356.11						49,356.11
Pass Through South Jersey Transportation Authority:									
Subregional Planning Grant		6,097.65	6,097.65					\$ 6,097.65	
Subregional Planning Grant	37,500.00	53,000.00	90,500.00			88,000.00			2,500.00
Subregional Planning Grant									
Mobility Management Project		25,000.00	25,000.00			5,294.75			19,705.25
Department of Community Affairs:									
Pass Through Department of Housing Services:									
Small Cities Emergency Housing Repairs		89,370.88	89,370.88	15,676.50					105,047.38
Small Cities CDBG - Cumberland Manor Improvements	100,150.75	2,522.70	102,673.45			102,375.70			297.75
Small Cities CDBG - Well	98,696.18		98,696.18			97,084.00			1,612.18
Small Cities CDBG - 2012 Irene Storm			-	157,500.00		9,000.00			148,500.00
U.S. Department of Homeland Security:									
Direct Funding:									
State Homeland Security Grant		21,859.72	21,859.72						21,859.72
State Homeland Security Grant		817.66	817.66					817.66	
State Homeland Security Grant	93,801.42	10,736.52	104,537.94			102,506.26		2,031.68	
FY09 Homeland Security Grant		330,097.79	330,097.79			310,890.84			19,206.95
FY10 Homeland Security Grant	880.00	262,727.45	263,607.45			144,858.18			118,749.27
FY11 Homeland Security Grant		252,745.59	252,745.59			26,892.20			225,853.39
FY12 Homeland Security Grant				133,552.32		59,999.99			73,552.33
Interoperable Emergency Communications		36,049.69	36,049.69			32,517.00			3,532.69
Decontamination Training		484.30	484.30					484.30	
Emergency Management Agency Assist FY09	300.00	4,175.32	4,475.32			4,451.93			23.39
Emergency Management Agency Assist FY10		10,000.00	10,000.00			2,573.65			7,426.35
Emergency Management Agency Assist FY12				50,000.00		40,000.00			10,000.00
Urban Areas Security Initiative		65,000.00	65,000.00			65,000.00			
Preparedness Grant	33,592.56	196,688.66	230,281.22			229,140.44			1,140.78
Preparedness Grant				313,826.00		79,944.09			233,881.91
Commodities Distribution Plan		57,645.87	57,645.87						57,645.87

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants - Appropriated
For the Year Ended December 31, 2012

	Balance Dec. 31, 2011		Balance After Modification	Transferred From Budget Appropriation	Encumbrances Canceled	Paid or Charged	Transfers	Adjustments/ Canceled	Balance Dec. 31, 2012
	Encumbered	Reserved							
Federal Grants (Cont'd):									
Environmental Protection Agency Wastewater Management Plan - ARRA	\$ 5,000.00		\$ 5,000.00			\$ 5,000.00			
U.S. Department of Agriculture: Direct Funding: USDA Rural Business Enterp-Nabb Ave Ext.		\$ 121,000.00	121,000.00						\$ 121,000.00
	10,895,784.67	18,957,520.33	29,853,305.00	20,498,363.22		27,672,996.04	(785,536.57)	424,461.54	21,468,674.07
State Grants:									
N.J. Department of Health and Senior Services: Right to Know		9,848.00	9,848.00			9,848.00			
Special Health Projects - Tanning Reg/Inspection		3,400.00	3,400.00						3,400.00
Health Communities Grant	2,530.00	20,330.00	22,860.00	\$ 10,000.00		16,582.26		\$ 10,000.00	6,277.74
Medical Reserve Contract - Salem	20.00	7,515.48	7,535.48			7,535.48			
Medical Reserve Contract - Salem				5,000.00		1,901.98			3,098.02
NIPPA - Medicare for Patients	217.50	8,245.60	8,463.10			8,463.10			
Comprehensive Alcoholism and Drug Abuse Program	12,340.41	21,416.97	33,757.38	51,314.00		85,071.38			
Comprehensive Alcoholism and Drug Abuse Program				797,707.00		676,085.90			121,621.10
Differential Response Pilot Program				300,000.00		300,000.00			
N.J. Department of Labor: Work First New Jersey (7/1/10-6/30/2011)		167,498.58	167,498.58			140,626.69	\$ (9,345.89)		17,526.00
Work First New Jersey (7/1/11-6/30/2012)		128,278.71	128,278.71	110,207.59		958,740.79	793,649.89		73,395.40
Work First New Jersey (7/1/12-6/30/2013)			-	976,215.00		243,961.28			732,253.72
Workforce Learning Link (7/1/10-6/30/2011)		3,346.29	3,346.29			4,578.86	1,232.57		
Workforce Learning Link (7/1/11-6/30/2012)		115,332.05	115,332.05			115,332.05			
Workforce Learning Link (7/1/12-6/30/2013)			-	67,000.00		38,892.72			28,107.28
Workforce Development Program		11,467.92	11,467.92			11,467.92			
Workforce Development Program				15,512.00		7,083.97			8,428.03
Smart Steps				8,828.00		2,408.00		6,420.00	
Gateway Community Action Partnership				61,716.00		4,394.72			57,321.28
NJ Build		6,000.00	6,000.00						6,000.00
Passed Through N.J. Transit Local CMAQ Initiatives				306,081.00		38,855.36		14,692.00	252,533.64
Passed Through Department of Human Services: DHS Special Initiative & Transportation		21,222.04	21,222.04			21,222.04			
DHS Special Initiative & Transportation				25,826.00		5,216.43			20,609.57
Department of Environmental Protection: Monitoring Surveillance Enforcement: State Aid - County Environmental Health Act		500.68	500.68					500.68	
State Aid - County Environmental Health Act	3,364.78	11,832.87	15,197.65			13,736.78			1,460.87
State Aid - County Environmental Health Act				142,055.50		140,632.49			1,423.01
Wastewater Management Plan	22,486.65		22,486.65			22,486.65			
Department of Human Services: Commission for the Blind and Visually Impaired: Blind & Visually Impaired		431.10	431.10			431.10			
Blind & Visually Impaired				22,035.00		21,784.80			250.20
Augmenting Mental Health		124.52	124.52						124.52
Disaster Liason Grant		1.53	1.53					1.53	
Division of Family Development: Social Services for the Homeless	7,510.80	655.39	8,166.19			8,166.19			
Social Services for the Homeless				312,436.00		311,849.33			586.67

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants - Appropriated
For the Year Ended December 31, 2012

	<u>Balance</u> <u>Dec. 31, 2011</u>		<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Encumbrances</u> <u>Canceled</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Adjustments/</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
	<u>Encumbered</u>	<u>Reserved</u>							
State Grants (Cont'd):									
Department of Human Services (Cont'd):									
Department of Disability Services:									
Personal Assistance Program	\$ 43,322.79	\$ 7,863.59	\$ 51,186.38			\$ 51,186.38			
Personal Assistance Program				\$ 308,410.84		171,079.68		\$ 131,821.23	\$ 5,509.93
Division of Youth and Family Services:									
Social Services Block Grant - Enrichment Center		18,534.99	18,534.99					18,534.99	
Social Services Block Grant - Enrichment Center	1,441.73	9,888.78	11,330.51			9,084.51			2,246.00
Social Services Block Grant - Enrichment Center				79,245.00		69,027.03			10,217.97
Social Services Block Grant (Alcohol)	371.25	9,064.21	9,435.46			9,435.46			
Social Services Block Grant (Alcohol)				88,555.00		88,354.00			201.00
Social Services Block Grant (HSAC/CIAC)		107.35	107.35						107.35
Social Services Block Grant (HSAC/CIAC)	1,116.70	17.00	1,133.70			1,071.36		62.34	
Social Services Block Grant (HSAC/CIAC)				102,784.00		102,646.24			137.76
Division of Senior Services:									
Special Services for the Aging - Area Plan		27,360.87	27,360.87					27,360.87	
Special Services for the Aging - Area Plan	1,953.01	141,141.35	143,094.36			90,217.80		52,876.56	
Special Services for the Aging - Area Plan				575,441.00		456,805.86			118,635.14
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:									
Alliance to Prevent Alcoholism and Drug Abuse Program		99.21	99.21					99.21	
Alliance to Prevent Alcoholism and Drug Abuse Program	92,183.18	5,626.39	97,809.57			97,809.57			
Alliance to Prevent Alcoholism and Drug Abuse Program				239,897.00		239,558.20			338.80
N.J. Department of Community Affairs:									
Division of Local Government Services:									
NJ Historic Trust - Courthouse		11,928.97	11,928.97					11,928.97	
NJ Historical Commission 2012				12,000.00		12,000.00			
New Jersey's Clean Energy Program		12,934.76	12,934.76			12,934.76			
Clean Communities Grant				140,524.94		140,524.94			
Passed Through State Council on the Arts:									
Cultural and Heritage Commission - Promotions for the Arts	643.25		643.25			642.75			0.50
Cultural and Heritage Commission - Promotions for the Arts	21,612.50	3,515.40	25,127.90			25,127.90			
Cultural and Heritage Commission - Promotions for the Arts				109,590.00		106,010.85			3,579.15
Building Governance Capacity on History	3,250.00		3,250.00			3,250.00			
West Jersey Time Traveler	2,562.50		2,562.50			2,562.50			
Southern Shore Regional Dest Mkt				15,000.00		14,895.00			105.00
Department of Law and Public Safety:									
Division of State Police:									
Cumberland Emergency Exercises		13,064.91	13,064.91			3,459.45			9,605.46
Radiology Emergency Response Plan		20,171.00	20,171.00						20,171.00
Radiology Emergency Response Plan		16,188.58	16,188.58						16,188.58
Radiology Emergency Response Plan	1,575.04	106,695.02	108,270.06			94,932.11			13,337.95
Radiology Emergency Response Plan				108,292.00		49,971.66			58,320.34
OETS - 911 Coordinator Funding	271.10		271.10			271.10			
Special Needs Shelter Planning & Support		21,429.33	21,429.33						21,429.33
Traffic Safety Community Education		1,923.08	1,923.08					1,923.08	
Traffic Safety Community Education		5,000.00	5,000.00						5,000.00
Body Armor Replacement		656.50	656.50						656.50
Body Armor Replacement	2,417.78	7,289.53	9,707.31			3,314.28			6,393.03
Body Armor Replacement		23,313.11	23,313.11			4,078.71			19,234.40
Body Armor Replacement				24,880.06					24,880.06
Juvenile Justice:									
Comprehensive Education Improvement Act	687.58	74,993.38	75,680.96			52.34			75,628.62
Comprehensive Education Improvement Act	600.00	384,750.16	385,350.16			240,128.05		102,220.00	43,002.11
Comprehensive Education Improvement Act				469,801.00		186,628.24			283,172.76

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2012

	Balance Dec. 31, 2011		Balance After Modification	Transferred From Budget Appropriation	Encumbrances Canceled	Paid or Charged	Transfers	Adjustments/ Canceled	Balance Dec. 31, 2012
	Encumbered	Reserved							
State Grants (Cont'd):									
Department of Law and Public Safety (Cont'd):									
Juvenile Justice (Cont'd):									
State and Community Partnership		\$ 1,155.77	\$ 1,155.77					\$ 1,155.77	
State and Community Partnership	\$ 135,599.44	2,111.00	137,710.44			\$ 137,709.92		0.52	
State and Community Partnership				\$ 441,008.00		440,033.00			\$ 975.00
N.J. Department of Transportation:									
Municipal Stormwater Reg Grant									
		8,900.00	8,900.00					8,900.00	
New Jersey Transit:									
Senior Citizen and Disabled Resident Transportation Assistance Act		130,542.84	130,542.84					130,542.84	
Senior Citizen and Disabled Resident Transportation Assistance Act		61,596.31	61,596.31					61,596.31	
Senior Citizen and Disabled Resident Transportation Assistance Act		55,324.75	55,324.75					55,324.75	
Senior Citizen and Disabled Resident Transportation Assistance Act	10,460.83	106,689.44	117,150.27	\$ 30,000.00		112,088.17			35,062.10
Senior Citizen and Disabled Resident Transportation Assistance Act				532,041.53		416,518.86			115,522.67
N.J. Department of Military and Veterans Affairs:									
Veterans Transportation System									
Veterans Transportation System		8,841.52	8,841.52			8,841.52			
				15,000.00		7,500.00			7,500.00
Total State Grants									
	368,538.82	1,836,166.83	2,204,705.65	6,504,403.46		6,627,108.47	785,536.57	635,961.65	2,231,575.56
Total--All Grants									
	\$ 11,264,323.49	\$ 20,793,687.16	\$ 32,058,010.65	\$ 27,002,766.68	\$ -	\$ 34,300,104.51	\$ -	\$ 1,060,423.19	\$ 23,700,249.63
Reserve for Encumbrances						\$ 4,900,396.20			
Paid by Trust Fund						167,768.85			
Disbursed -- Vendors						29,231,939.46			
						<u>\$ 34,300,104.51</u>			

SUPPLEMENTAL EXHIBITS

TRUST FUND

COUNTY OF CUMBERLAND
TRUST FUND
 Statement of Trust Cash and Reconciliation per N.J.S.A. 40A:5-5 -- Treasurer
 For the Year Ended December 31, 2012

	<u>Trust Fund</u>	<u>Audio-Visual Aid Fund</u>	<u>County Open Space Fund</u>
Balance Dec. 31, 2011	\$ 9,159,473.08	\$ 76,342.69	\$ 1,307,122.36
Increased by Receipts:			
Accounts Receivable -- Gasoline	\$ 615,917.30		
Reserve for Payroll Taxes Payables	49,454,349.16		
Reserve for County Prosecutor's Law Enforcement Trust Account	87,156.19		
Reserve for County Prosecutor's Seized Asset Trust Account	783,855.28		
Reserve for County Prosecutor's Federal Justice Account	8,622.79		
Reserve for County Prosecutor's Asset Maintenance Account	45.77		
Miscellaneous Trust Reserves:			
Reserve for Accumulated Sick Leave	\$ 190,000.00		
Reserve for Unclaimed Money	24,394.50		
Reserve for Modernization of County Clerk's Office	59,560.30		
Reserve for Modernization of County Surrogate's Office	8,634.00		
Reserve for Automotive and Contractors' Equipment			
Physical Damage Insurance Fund	400,000.00		
Reserve for County Insurance	1,200,000.00		
Reserve for Workers' Compensation Insurance Fund	1,138,627.23		
Reserve for Weights and Measures	43,354.50		
Reserve for Tax Appeals	9,765.00		
Reserve for Subdivision/Site Plan Fees	15,539.00		
Reserve for Inmate Telephone Communications	125,888.55		
Reserve for Motor Vehicle Fines Pledged to Road			
Maintenance and Construction	1,097,037.32		
Reserve for Welfare Trust--Hospital Manor	120.00		
Reserve for Estate Proceeds	9,784.74		
Reserve for Senior Citizen Bus	35,251.12		
Reserve for Personal Attendant Program	2,236.30		
Reserve for Meals on Wheels Grant	13,400.00		
Reserve for Donations for Meals on Wheels	125,948.08		
Reserve for Case Management	331,090.00		
Reserve for Donation for Nutrition Program	54,731.11		
Reserve for Donations for Outreach Program	4,977.00		
Reserve for Modernization of County Sheriff's Office	10,890.00		
Reserve for Council on the Arts	932.93		
Reserve for First Step Alcohol Program	325,318.20		
Reserve for Sheriff - Police Youth Week	12,007.46		
Reserve for Sheriff - Project Lifesaver	4,030.61		
Reserve for Sheriff - Car Seats and Special Services	3,450.00		
Reserve for Marketing Partnership Program	4,272.75		
Reserve for County Bird Festivals	3,978.00		
Reserve for Library Book Donation	790.00		
Reserve for Motor Vehicle Theft	1.02		
Reserve for Attorney Identification Card Program	225.00		
Reserve for Veterans Cemetery	500.00		
Reserve for Employment Training & Transportation	1,033.82		
Reserve for 911 - Bequests/Donations	2,587.65		
	5,260,356.19		
Reserve for Farmland Preservation			\$ 4,976,480.21
Reserve for Audio-Visual Aid		\$ 63,164.03	
Accounts Receivable - Audio-Visual Aid		3,346.22	
	56,210,302.68	66,510.25	4,976,480.21
Subtotal (Carried Forward)	65,369,775.76	142,852.94	6,283,602.57

(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, 2012

	<u>Trust Fund</u>	<u>Audio-Visual Aid Fund</u>	<u>County Open Space Fund</u>
Subtotal (Brought Forward)	\$ 65,369,775.76	\$ 142,852.94	\$ 6,283,602.57
Decreased by Disbursements:			
Accounts Receivable -- Gasoline	\$ 588,335.50		
Due from Grant Fund	167,768.85		
Reserve for Payroll Taxes Payables	49,464,395.45		
Reserve for Performance Guarantee Deposits	84,515.00		
Reserve for County Prosecutor's Law Enforcement Trust Account	280,095.68		
Reserve for County Prosecutor's Seized Asset Trust Account	133,363.87		
Reserve for County Prosecutor's Federal Justice Account	6,665.98		
Reserve for County Prosecutor's Asset Maintenance Account	31,586.14		
Miscellaneous Trust Reserves:			
Reserve for Accumulated Sick Leave	\$ 133,950.60		
Reserve for Unclaimed Money	24,394.50		
Reserve for Modernization of County Clerk's Office	29,950.16		
Reserve for Modernization of County Surrogate's Office	2,812.13		
Reserve for Automotive and Contractors' Equipment			
Physical Damage Insurance Fund	276,686.51		
Reserve for County Insurance	1,517,069.88		
Reserve for Workers' Compensation Insurance Fund	1,267,922.06		
Reserve for Weights and Measures	38,496.95		
Reserve for Subdivision/Site Plan Fees	20,745.91		
Reserve for Inmate Telephone Communications	233,113.38		
Reserve for Last Chance Program	178.50		
Reserve for Motor Vehicle Fines Pledged to Road			
Maintenance and Construction	946,047.53		
Reserve for Welfare Trust--Hospital Manor	3,368.32		
Reserve for Estate Proceeds	6,150.28		
Reserve for Senior Citizen Bus	2,000.00		
Reserve for Personal Attendant Program	44,647.62		
Reserve for Donations for Meals on Wheels	138,594.33		
Reserve for Case Management	406,477.52		
Reserve for Donation for Nutrition Program	76,643.93		
Reserve for Donations for Outreach Program	4,017.00		
Reserve for First Step Alcohol Program	346,610.72		
Reserve for Modernization of County Sheriff's Office	12,367.85		
Reserve for Sheriff - Police Youth Week	6,904.45		
Reserve for Sheriff - Project Lifesaver	3,792.43		
Reserve for Sheriff - Car Seats and Special Services	3,786.23		
Reserve for Marketing Partnership Program	6,892.38		
Reserve for County Bird Festivals	5,225.00		
Reserve for 911 - Bequests/Donations	6,000.05		
	5,564,846.22		
Reserve for Farmland Preservation			\$ 5,061,597.84
Reserve for Audio-Visual Aid		\$ 66,862.59	
	56,321,572.69	66,862.59	5,061,597.84
Balance Dec. 31, 2012	\$ 9,048,203.07	\$ 75,990.35	\$ 1,222,004.73

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Accounts Receivable (Payable) -- Gasoline
For the Year Ended December 31, 2012

Balance Dec. 31, 2011	\$	43,740.47
Accrued in 2012:		
Billings		588,335.50
		632,075.97
Decreased by:		
Cash Receipts		615,917.30
Balance Dec. 31, 2012	\$	16,158.67

Analysis of Balance Dec. 31, 2012

Social Service Board	\$	2,013.14
Fairton BOE		42.19
Upper Deerfield		(1,577.27)
Bridgeton BOE		19,666.87
City of Bridgeton		(6,233.04)
Township of Fairfield		2,246.78
	\$	16,158.67

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for Payroll and Payroll Taxes Payable
For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 330,051.94
Increased by:		
Agency Accruals	\$ 20,669,217.09	
Net Pay Accruals	<u>28,785,132.07</u>	
		<u>49,454,349.16</u>
		49,784,401.10
Decreased by:		
Disbursements to Agencies	20,679,263.38	
Net Pay Disbursements	<u>28,785,132.07</u>	
		<u>49,464,395.45</u>
Balance Dec. 31, 2012		<u><u>\$ 320,005.65</u></u>

Analysis of Balance Dec. 31, 2012

PERS Pension		\$ 227,134.42
PERS Contributory Insurance		659.56
Police & Fire Pension		<u>92,211.67</u>
		<u><u>\$ 320,005.65</u></u>

Exhibit SB-4

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for Performance Guarantee Deposits
For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 101,571.02
Decreased by:		
Disbursements		<u>84,515.00</u>
Balance Dec. 31, 2012		<u><u>\$ 17,056.02</u></u>

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Miscellaneous Trust Reserves
For the Year Ended December 31, 2012

	Balance <u>Dec. 31, 2011</u>	Fees, Refunds and Donations	Budget <u>Appropriations</u>	<u>Disbursements</u>	Balance <u>Dec. 31, 2012</u>
Reserve for Accumulated Sick Leave	\$ 1,535,191.89		\$ 190,000.00	\$ 133,950.60	\$ 1,591,241.29
Reserve for Unclaimed Money		\$ 24,394.50		24,394.50	-
Reserve for Modernization of County Clerk's Office	714,061.39	59,560.30		29,950.16	743,671.53
Reserve for Modernization of County Surrogate's Office	29,057.53	8,634.00		2,812.13	34,879.40
Reserve for Automotive and Contractors' Equipment					
Physical Damage Insurance Fund	167,447.20		400,000.00	276,686.51	290,760.69
Reserve for County Insurance	957,166.68		1,200,000.00	1,517,069.88	640,096.80
Reserve for Workers' Compensation Insurance Fund	993,218.10	88,627.23	1,050,000.00	1,267,922.06	863,923.27
Reserve for Weights and Measures	97,223.81	43,354.50		38,496.95	102,081.36
Reserve for Tax Appeals	59,790.51	9,765.00			69,555.51
Reserve for Subdivision/Site Plan Fees	16,836.93	15,539.00		20,745.91	11,630.02
Reserve for Inmate Telephone Communications	491,106.38	125,888.55		233,113.38	383,881.55
Reserve for Last Chance Program	4,354.00			178.50	4,175.50
Reserve for Motor Vehicle Fines Pledged to Road					
Maintenance and Construction	956,652.54	1,097,037.32		946,047.53	1,107,642.33
Reserve for Welfare Trust--Hospital Manor	6,686.82	120.00		3,368.32	3,438.50
Reserve for Estate Proceeds	8,287.14	9,784.74		6,150.28	11,921.60
Reserve for Senior Citizen Bus	199,497.39	35,251.12		2,000.00	232,748.51
Reserve for Personal Attendant Program	42,411.32	2,236.30		44,647.62	-
Reserve for Meals on Wheels Grant	56,100.00	13,400.00			69,500.00
Reserve for Donations for Meals on Wheels	180,795.79	125,948.08		138,594.33	168,149.54
Reserve for Case Management	792,471.87	331,090.00		406,477.52	717,084.35
Reserve for Donation for Nutrition Program	78,986.01	54,731.11		76,643.93	57,073.19
Reserve for Donations for Outreach Program	4,017.00	4,977.00		4,017.00	4,977.00
Reserve for Donations for Retired Senior Volunteer Program	2,099.00				2,099.00
Reserve for Council on the Arts	66.55	932.93			999.48
Reserve for First Step Alcohol Program	438,794.74	325,318.20		346,610.72	417,502.22
Reserve for Modernization of County Sheriff's Office	20,256.74	10,890.00		12,367.85	18,778.89
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	3,359.05	12,007.46		6,904.45	8,462.06
Reserve for Sheriff - Project Lifesaver	6,492.50	4,030.61		3,792.43	6,730.68
Reserve for Sheriff - Car Seats and Special Services	1,036.14	3,450.00		3,786.23	699.91
Reserve for Marketing Partnership Program	4,945.50	4,272.75		6,892.38	2,325.87
Reserve for County Bird Festivals	11,634.95	3,978.00		5,225.00	10,387.95

(Continued)

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Miscellaneous Trust Reserves
For the Year Ended December 31, 2012

	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Fees, Refunds</u> <u>and Donations</u>	<u>Budget</u> <u>Appropriations</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
Reserve for Special Child Health Services	\$ 2,070.00				\$ 2,070.00
Reserve for Library Book Donation	2,768.94	\$ 790.00			3,558.94
Reserve for Motor Vehicle Theft	1,215.04	1.02			1,216.06
Reserve for Attorney Identification Card Program	158.00	225.00			383.00
Reserve for Veterans Cemetery	300.00	500.00			800.00
Reserve for Employment Training & Transportation		1,033.82			1,033.82
Reserve for 911 - Bequests/Donations	7,000.00	2,587.65		\$ 6,000.05	3,587.60
	<u>\$ 7,897,958.95</u>	<u>\$ 2,420,356.19</u>	<u>\$ 2,840,000.00</u>	<u>\$ 5,564,846.22</u>	<u>\$ 7,593,468.92</u>
Disbursements				\$ 5,397,077.37	
Payments made for Federal and State Grant Fund				<u>167,768.85</u>	
				<u>\$ 5,564,846.22</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, 2012

Balance Dec. 31, 2011		\$	499,244.16
Increased by:			
Direct Forfeiture	\$ 620.00		
Interest on Investments	337.74		
Transfer from Seized Asset Trust Account	59,435.82		
Proceeds from Auctions	21,717.18		
Reimbursement from United States Treasury	4,895.45		
Reimbursement of Expenditures	<u>150.00</u>		
			<u>87,156.19</u>
			586,400.35
Decreased by:			
Law Enforcement Expenditures			<u>280,095.68</u>
Balance Dec. 31, 2012		\$	<u><u>306,304.67</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, 2012

Balance Dec. 31, 2011		\$	294,668.77
Increased by:			
Funds Confiscated by Seizure	\$ 746,384.60		
Interest on Investments	517.04		
Transfer from Asset Maintenance Account	25,621.64		
Transfer from Law Enforcement Trust Account	<u>11,332.00</u>		
			<u>783,855.28</u>
			1,078,524.05
Decreased by:			
Payments to County Prosecutor's Law Enforcement Trust Account	59,435.82		
Refunds of Seized Funds	49,540.01		
Other Payments for Seized Asset Trust	155.00		
Transferred to Other Law Enforcement Agencies	2,912.00		
Transfer to Asset Maintenance Account	8.17		
Transferred to Unclaimed Funds	<u>21,312.87</u>		
			<u>133,363.87</u>
Balance Dec. 31, 2012		\$	<u><u>945,160.18</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, 2012

Balance Dec. 31, 2011		\$	17,799.62
Increased by:			
Interest	\$		19.48
DEA - US Marshall Deposit			1,959.78
Reimbursement of Expenditures			<u>6,643.53</u>
			<u>8,622.79</u>
			26,422.41
Decreased by:			
Law Enforcement Expenditures			<u>6,665.98</u>
Balance Dec. 31, 2012		\$	<u><u>19,756.43</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, 2012

Balance Dec. 31, 2011		\$	61,919.09
Increased by:			
Receipts:			
Interest	\$		37.60
Transfer from Seized Asset Trust Fund			<u>8.17</u>
			<u>45.77</u>
			61,964.86
Decreased by:			
Transfer to Seized Asset Trust Fund			25,621.64
Payments to Assets Maintenance and Forfeiture Costs			<u>5,964.50</u>
			<u>31,586.14</u>
Balance Dec. 31, 2012		\$	<u><u>30,378.72</u></u>

COUNTY OF CUMBERLAND
TRUST -- COUNTY OPEN SPACE FUND
Statement of Reserve for Farmland Preservation
For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 1,307,122.36
Increased by:		
Cash Receipts:		
State of New Jersey	\$ 3,485,193.87	
New Jersey Conservation Foundation	541,211.20	
2012 One-Cent Tax Levy	930,177.85	
Added and Omitted Taxes	4,413.85	
Acquisition of Development Easement - From Municipality	8,311.32	
Interest	7,172.12	
		4,976,480.21
		6,283,602.57
Decreased by:		
Farmland Preservation Expenses		5,061,597.84
Balance Dec. 31, 2012		\$ 1,222,004.73

Exhibit SB-11

COUNTY OF CUMBERLAND
TRUST -- AUDIO VISUAL AID FUND
Statement of Reserve for Audio-Visual Aid
For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 79,688.91
Increased by:		
Reimbursements		63,164.03
		142,852.94
Decreased by:		
Payments		66,862.59
Balance Dec. 31, 2012		\$ 75,990.35

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, 2012

Balance Dec. 31, 2011		\$ 25,798,876.67
Increased by Receipts:		
Budget Appropriation:		
Capital Improvement Fund	\$ 50,000.00	
General Serial Bonds Issued	8,500,000.00	
Bond Anticipation Notes	3,333,000.00	
Premium on Bond Anticipation Notes	28,063.86	
Reserve for Payment of Bonds	15,013.51	
Reimbursements to Improvement Authorizations	<u>706,724.89</u>	
		<u>12,632,802.26</u>
		38,431,678.93
Decreased by Disbursements:		
Improvement Authorizations	940,481.06	
Reserve for Encumbrances	<u>10,058,082.56</u>	
		<u>10,998,563.62</u>
Balance Dec. 31, 2012		<u><u>\$ 27,433,115.31</u></u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Analysis of General Capital Cash
For the Year Ended December 31, 2012

	<u>R e c e i p t s</u>					<u>Disbursements</u>		<u>T r a n s f e r s</u>		<u>Balance Dec. 31, 2012</u>
	<u>Balance Dec. 31, 2011</u>	<u>Budget Appropriations</u>	<u>Serial Bonds</u>	<u>Bond Anticipation Notes</u>	<u>Improvement Authorizations</u>	<u>Miscellaneous</u>	<u>Improvement Authorizations</u>	<u>From</u>	<u>To</u>	
Fund Balance	\$ 16,425.00					\$ 28,063.86				\$ 44,488.86
Capital Improvement Fund	198,022.35	\$ 50,000.00						\$ 167,000.00		81,022.35
Reserve for Payment of Bonds						15,013.51				15,013.51
Reserve for Encumbrances	10,276,113.79							10,276,113.79	\$ 7,205,722.09	7,205,722.09
Improvement Authorizations:										
Ordinance										
<u>Number</u>										
1995-4										
Various State and Federal Grant										
Funded Capital Improvements	(7,773.22)									(7,773.22)
1996-1								434.25	434.25	
Various Capital Improvements										
1999-1								365.00	365.00	(31,257.13)
Various Capital Improvements	(31,257.13)									
2001-1								365.00	365.00	
Various Capital Improvements										
2002-1								23,332.05	400.00	
Various Capital Improvements	22,932.05									
2003-1								16,040.25	16,040.25	(15,487.00)
Refunding of Pension Liability	(15,487.00)									
2006-3								\$ 31,865.13	43,030.00	
Various Capital Improvements										
2007-2								6,607,173.15	2,431,031.27	(137,850.00)
Various Capital Improvements	2,025,632.22									
2007-4								2,291.65	8,449.44	3,380,974.79
Capital Improvement - Courthouse	2,824,817.00				\$ 550,000.00					
2007-5								1,305.00	1,305.00	
Various Capital Improvements										
2008-2								10,969.13	1,341,891.39	947,139.48
Various Capital Improvements	2,300,000.00									
2008-3									185,876.50	185,876.50
Various Capital Improvements										
2008-4								157,835.66	154,616.79	498,653.02
Building Acquisitions and Renovations	768,526.22									
2009-1								317,737.99	358,801.21	191,862.47
Various Capital Improvements	719,121.76									
2009-2								169,447.68	92,671.70	
Building Acquisitions and Renovations	(4,427.34)									
2010-4								243,692.10	442,095.17	550.82
Various Capital Improvements	549,743.26									
2011-1									280,119.03	476,316.61
Various Capital Improvements	476,316.61									
2011-6								565,236.62	239,565.01	276,412.15
Various Capital Improvements	882,202.79									
2011-8,										
12-7,12-9								2,755,774.36	59,269.57	4,451,536.92
Various Capital Improvements	4,797,968.31				156,724.89					
2012-4								73,839.84	500.00	8,425,660.16
Various Capital Improvements			\$ 8,500,000.00							
2012-5								50,042.93	2,705,692.46	744,264.61
Various Capital Improvements				\$ 3,333,000.00						
2012-6								12,657.38	176,249.35	699,988.32
Various Capital Improvements										
	<u>\$ 25,798,876.67</u>	<u>\$ 50,000.00</u>	<u>\$ 8,500,000.00</u>	<u>\$ 3,333,000.00</u>	<u>\$ 706,724.89</u>	<u>\$ 43,077.37</u>	<u>\$ 10,998,563.62</u>	<u>\$ 18,570,558.28</u>	<u>\$ 18,570,558.28</u>	<u>\$ 27,433,115.31</u>
Improvement Authorizations							\$ 940,481.06			
Reserve for Encumbrances							<u>10,058,082.56</u>			
							<u>\$ 10,998,563.62</u>			

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation -- Funded
For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 67,623,882.60
Increased by:		
Improvement Costs Funded by:		
Serial Bonds Issued		10,965,000.00
		78,588,882.60
Decreased by:		
2012 Budget Appropriations to Pay Bonds:		
Serial Bonds	\$ 5,300,000.00	
Green Acres Loan Program	86,793.12	
Serial Bonds Defeased	2,500,000.00	
		7,886,793.12
Balance Dec. 31, 2012		\$ 70,702,089.48

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation -- Unfunded
For the Year Ended December 31, 2012

Ordinance Number		Balance Dec. 31, 2011	2012 Authorizations	Transferred to Deferred Charges to Future Taxation - Funded	Reappropriation	Balance Dec. 31, 2012	Analysis of Balance Dec. 31, 2012		
							Financed by Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
1995-4	Various State and Federal Grant Funded Capital Improvements	\$ 7,773.22				\$ 7,773.22		\$ 7,773.22	
1999-1	Various Capital Improvements	31,257.13				31,257.13		31,257.13	
2002-1	Various Capital Improvements	400.00			\$ (400.00)				
2003-1	Refunding of Unfunded Pension Liability	15,487.00				15,487.00		15,487.00	
2009-2	Building Acquisitions and Renovations	42,427.35			(32,427.35)	10,000.00			\$ 10,000.00
2011-8, 12-7, 12-9	Various Capital Improvements	724.00				724.00			724.00
2012-4	Various Capital Improvements		\$ 8,500,000.00	\$ 8,500,000.00					
2012-5	Various Capital Improvements		3,333,000.00			3,333,000.00	\$ 3,333,000.00		
2012-6	Various Capital Improvements				32,827.35	32,827.35			32,827.35
		<u>\$ 98,068.70</u>	<u>\$ 11,833,000.00</u>	<u>\$ 8,500,000.00</u>	<u>\$ -</u>	<u>\$ 3,431,068.70</u>	<u>\$ 3,333,000.00</u>	<u>\$ 54,517.35</u>	<u>\$ 43,551.35</u>
Improvement Authorizations -- Unfunded									<u>\$ 787,815.96</u>

COUNTY OF CUMBERLAND
 GENERAL CAPITAL FUND
 Statement of Bond Anticipation Notes
 For the Year Ended December 31, 2012

<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>Issued for Cash</u>	<u>Balance Dec. 31, 2012</u>
2012-5	Various Capital Improvements	12/28/12	12/28/12	12/27/13	1.50%	<u>\$ 3,333,000.00</u>	<u>\$3,333,000.00</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of General Serial Bonds
For the Year Ended December 31, 2012

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2012</u>			<u>Balance Dec. 31, 2011</u>	<u>Bonds Issued</u>	<u>Defeased</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2012</u>
			<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>					
County College Bonds	08/01/02	\$ 6,300,000.00	08/01/13 - 15	\$ 500,000.00	4.000%					
			08/01/16	500,000.00	4.125%					
			08/01/17	500,000.00	4.200%	\$ 3,000,000.00			\$ 500,000.00	\$ 2,500,000.00
General Obligation Bonds	08/01/02	6,300,000.00	08/01/13 - 15	500,000.00	4.000%					
			08/01/16	500,000.00	4.125%					
			08/01/17	500,000.00	4.200%	3,000,000.00		\$ 2,500,000.00	500,000.00	-
County College Bonds	08/15/06	9,000,000.00	08/15/13	500,000.00	4.125%					
			08/15/14 - 16	600,000.00	4.125%					
			08/15/17 - 21	800,000.00	4.125%	6,800,000.00			500,000.00	6,300,000.00
General Obligation Bonds	08/15/06	19,500,000.00	08/15/13	1,400,000.00	4.062%					
			08/15/14	1,500,000.00	4.062%					
			08/15/15 - 16	1,600,000.00	4.062%					
			08/15/17 - 18	2,000,000.00	4.062%					
			08/15/19 - 21	800,000.00	4.062%	13,800,000.00			1,300,000.00	12,500,000.00
General Obligation Bonds	11/01/07	28,300,000.00	11/01/13 - 14	1,700,000.00	3.500%					
			11/01/15	1,900,000.00	5.000%					
			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%	23,300,000.00			1,500,000.00	21,800,000.00

(Continued)

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2012

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2012</u>			<u>Balance Dec. 31, 2011</u>	<u>Bonds Issued</u>	<u>Defeased</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2012</u>
			<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>					
General Obligation Bonds	12/15/09	\$ 18,567,000.00	12/15/13	\$ 1,000,000.00	4.000%					
			12/15/14 - 15	1,000,000.00	3.000%					
			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	03/15/13-15	330,000.00	2.750%					
			03/15/16	660,000.00	2.750%					
			03/15/17	330,000.00	2.755%					
			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	08/01/13	515,000.00	2.000%					
			08/01/14	495,000.00	3.000%					
			08/01/15	490,000.00	3.000%					
			08/01/16	485,000.00	4.000%					
			08/01/17	230,000.00	2.000%					
			08/01/17	250,000.00	3.000%					
						<u>\$ 66,867,000.00</u>	<u>\$ 10,965,000.00</u>	<u>\$ 2,500,000.00</u>	<u>\$ 5,300,000.00</u>	<u>\$ 70,032,000.00</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Green Acres Loan Payable
For the Year Ended December 31, 2012

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2011</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2012</u>
1996-2	Improvements to Sunset Lake Dam	\$ 412,254.65	\$ 51,477.73	\$ 360,776.92
1999-1	Various Capital Improvements	344,627.95	35,315.39	309,312.56
		<u>\$ 756,882.60</u>	<u>\$ 86,793.12</u>	<u>\$ 670,089.48</u>

COUNTY OF CUMBERLAND
General Capital Fund
Statement of Improvement Authorizations
For the Year Ended December 31, 2012

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2011		Capital Improvement Fund	2012 Authorizations		Encumbrances Canceled	Paid or Charged	Improvement Authorization Canceled	Balance Dec. 31, 2012	
		Date	Amount	Funded	Unfunded		Deferred Charges to Future Taxation -- Unfunded	Reappropriations				Funded	Unfunded
2001-1	Various Capital Improvements	05/12/01	3,400,000.00					\$ (365.00)	\$ 365.00				
2002-1	Various Capital Improvements	07/11/02	2,592,000.00	\$ 22,932.05	\$ 400.00			(23,332.05)					
2006-3	Various Capital Improvements	08/10/06	6,802,540.00					(16,040.25)	16,040.25				
2007-2	Various Capital Improvements	06/28/07	20,000,000.00	2,025,632.22				(163,935.18)	\$ 1,856,866.54			\$ 4,830.50	
2007-4	Capital Improvement - Courthouse	11/08/07	3,000,000.00	2,824,817.00					6,157.79	(550,000.00)			3,380,974.79
2007-5	Various Capital Improvements	11/08/07	518,471.19					(1,305.00)	1,305.00				
2008-2	Various Capital Improvements	03/27/08	2,300,000.00	2,300,000.00						1,352,860.52			947,139.48
2008-3	Various Capital Improvements	07/10/08	11,638,500.00						185,876.50	80,580.50			105,296.00
2008-4	Building Acquisitions and Renovations	12/22/08	3,250,000.00	768,526.22						331,973.20			436,553.02
2009-1	Various Capital Improvements	09/10/09	7,906,000.00	719,121.76				(211,529.00)		315,730.29			191,862.47
2009-2	Building Acquisitions and Renovations	09/10/09	1,391,673.42		38,000.01			(36,286.70)	8,286.69				\$ 10,000.00
2010-4	Various Capital Improvements	08/26/10	2,380,769.19	549,743.26				(434,966.87)		114,225.57			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	882,202.79				(1,135.00)		604,655.64			276,412.15
2011-8, 12-7, 12-9	Various Capital Improvements	10/18/11	7,107,702.46	4,797,968.31	724.00					346,431.39			4,451,536.92
2012-4	Various Capital Improvements	05/22/12	8,500,000.00					\$ 8,500,000.00		74,339.84			8,425,660.16
2012-5	Various Capital Improvements	06/26/12	3,500,000.00			\$ 167,000.00	3,333,000.00			2,755,735.39			744,264.61
2012-6	Various Capital Improvements	08/28/12	888,895.05					888,895.05		156,079.38			699,988.32
Totals				\$ 15,367,260.22	\$ 39,124.01	\$ 167,000.00	\$ 11,833,000.00	\$ -	\$ 218,031.23	\$ 7,439,478.26	\$ -	\$ 19,397,121.24	\$ 787,815.96
Reserve for Encumbrances Reimbursed										\$ 7,205,722.09			
Disbursed										(706,724.89)			
										<u>940,481.06</u>			
										<u>\$ 7,439,478.26</u>			

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 10,276,113.79
Increased by Charges to:		
2012 Improvement Authorizations		7,205,722.09
		17,481,835.88
Decreased by:		
Payments	\$ 10,058,082.56	
Encumbrances Canceled	218,031.23	
		10,276,113.79
Balance Dec. 31, 2012		\$ 7,205,722.09
 <u>Analysis of Balance Dec. 31, 2012</u>		
Improvement Authorizations		\$ 7,205,722.09

Exhibit SC-10

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Capital Improvement Fund
For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 198,022.35
Increased by:		
Current Fund Budget Appropriation		50,000.00
		248,022.35
Decreased by:		
Appropriation to Fund:		
Improvement Authorization		167,000.00
Balance Dec. 31, 2012		\$ 81,022.35

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Bonds and Notes Authorized But Not Issued
For the Year Ended December 31, 2012

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2011</u>	<u>2012 Authorizations</u>	<u>Reappropriated</u>	<u>Funded by Capital Improvement Fund</u>	<u>Bonds Issued</u>	<u>Bond Anticipation Notes Issued</u>	<u>Balance Dec. 31, 2012</u>
1995-4	Various State and Federal Grant Funded Capital Improvements	\$ 7,773.22						\$ 7,773.22
1999-1	Various Capital Improvements	31,257.13						31,257.13
2002-1	Various Capital Improvements	400.00		\$ (400.00)				
2003-1	Various Capital Improvements	15,487.00						15,487.00
2009-2	Building Acquisitions and Renovations	42,427.35		(32,427.35)				10,000.00
2011-8, 12-7, 12-9	Various Capital Improvements	724.00						724.00
2012-4	Various Capital Improvements		\$ 8,500,000.00			\$ 8,500,000.00		
2012-5	Various 2012 Capital Improvements		3,500,000.00		\$ 167,000.00		\$ 3,333,000.00	
2012-6	Various 2012 Capital Improvements				32,827.35			32,827.35
		<u>\$ 98,068.70</u>	<u>\$ 12,000,000.00</u>	<u>\$ -</u>	<u>\$ 167,000.00</u>	<u>\$ 8,500,000.00</u>	<u>\$ 3,333,000.00</u>	<u>\$ 98,068.70</u>

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, 2012 and 2011

	<u>Dec. 31, 2012</u>	<u>Dec. 31, 2011</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 135,731.68	\$ 117,456.43
	\$ 135,731.68	\$ 117,456.43
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 26,697.01	\$ 15,416.11
Due to State of New Jersey	25,478.25	13,226.95
Reserve for Attorneys' Deposits	83,556.42	88,813.37
	\$ 135,731.68	\$ 117,456.43

See Exhibit SL for Cash Reconciliation at December 31, 2012.

COUNTY OF CUMBERLAND
 OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2012

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Balance Dec. 31, 2011		
County Clerk Fees	\$	12,078.00
Realty Transfer Fees		3,132.25
Interest		<u>205.86</u>
		\$ 15,416.11
Increased by:		
Collections:		
County Clerk Fees	\$	757,110.05
Realty Transfer Fees		203,086.00
Clerk - Modernization Trust Fund		<u>51,899.00</u>
		1,012,095.05
County Board of Health Priority Fund		67,073.75
Public Health Priority Funding		25,816.00
Interest Earned		<u>3,468.55</u>
		<u>1,108,453.35</u>
		1,123,869.46
Decreased by:		
Payments to County Treasurer:		
County Clerk Fees	741,266.50	
Realty Transfer Fees	200,945.00	
Clerk - Modernization Trust Fund	<u>59,560.30</u>	
		1,001,771.80
County Board of Health Priority Fund		68,050.00
Public Health Priority Funding		23,909.00
Interest		<u>3,441.65</u>
		<u>1,097,172.45</u>
Balance Dec. 31, 2012	\$	<u><u>26,697.01</u></u>

Analysis of Balance Dec. 31, 2012

County Clerk Fees	\$	20,260.25
Realty Transfer Fees		6,204.00
Interest		<u>232.76</u>
		<u><u>\$ 26,697.01</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2012 and 2011

	<u>Dec. 31, 2012</u>	<u>Dec. 31, 2011</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 13,425.49	\$ 12,475.82
Custodian Account:		
Cash and Cash Equivalents	7,745,166.63	8,755,620.16
	\$ 7,758,592.12	\$ 8,768,095.98
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 2,171.20	\$ 2,809.56
Accounts Payable	39.63	43.90
Attorneys' Deposits	6,651.21	5,733.91
Reserve for Senior Free Wills	4,563.45	3,888.45
	13,425.49	12,475.82
Custodian Account:		
Reserve for Custodian Funds	7,745,166.63	8,755,620.16
	\$ 7,758,592.12	\$ 8,768,095.98

See Exhibit SL for Cash Reconciliation at December 31, 2012.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate Custodian Account
 Statement of Cash and Cash Equivalents
 For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 8,755,620.16
Increased by Receipts:		
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order	\$ 879,510.02	
Maturity of Certificate of Deposits	447,811.08	
Interest on Certificate of Deposits and Intermingled Minor Account	18,815.02	
		1,346,136.12
		10,101,756.28
Decreased by Disbursements:		
Payments Made Pursuant to Order by the County Court, Probate Division	2,158,124.76	
Purchase of Certificate of Deposits	197,811.08	
Interest, Penalties and Service Charges	653.81	
		2,356,589.65
Balance Dec. 31, 2012		\$ 7,745,166.63

Schedule of Cash and Cash Equivalents Dec. 31, 2012

Colonial Bank, FSB Guardianship -- Intermingled Minor Account		\$ 6,910,323.00
First National Bank of Elmer		
Certificate of Deposit No.:		
xxxx35		65,260.45
xxxx14		20,413.50
Century Federal Savings		
Certificates of Deposit Nos.:		
xxx30		226,249.01
xxx97		79,506.81
xxx51		166,911.55
xxx58		104,388.30
xxx88		70,851.28
xxx49		55,963.42
xxx79		20,025.88
xxx33		25,273.43
		\$ 7,745,166.63

COUNTY OF CUMBERLAND
 OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2012

<hr/>		
Balance Dec. 31, 2011		
Surrogate Fees	\$ 2,796.69	
Interest	12.87	
		\$ 2,809.56
Increased by:		
Collections:		
Fees	147,195.19	
Surrogate - Modernization Trust Fund	8,634.00	
Interest Earned	175.40	
		156,004.59
		158,814.15
Decreased by:		
Payments to County Treasurer:		
Fees	147,835.52	
Surrogate - Modernization Trust Fund	8,634.00	
Interest Earned	173.43	
		156,642.95
Balance Dec. 31, 2012		\$ 2,171.20

Analysis of Balance Dec. 31, 2012

Surrogate Fees	\$ 2,156.36	
Interest	14.84	
		\$ 2,171.20

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2012 and 2011

	<u>Dec. 31, 2012</u>	<u>Dec. 31, 2011</u>
<u>ASSETS</u>		
Cash	\$ 113,148.94	\$ 114,898.07
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 100.03	\$ 58.70
Reserve for Attorneys' Deposits	6,166.27	4,447.49
Garnish Payments	12,313.49	10,757.63
Levy Payments	25,100.43	22,282.81
Reserve for Sales and Executions	69,468.72	77,351.44
	\$ 113,148.94	\$ 114,898.07

See Exhibit SL for Cash Reconciliation at December 31, 2012.

COUNTY OF CUMBERLAND
 OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2012

Balance Dec. 31, 2011		\$ 58.70
Increased by:		
Collections:		
Fees	\$ 137,785.82	
Sheriff - Modernization Trust Fund	10,890.00	
Interest Earned	908.33	
		149,584.15
		149,642.85
Decreased by:		
Payments to County Treasurer:		
Fees	137,785.82	
Sheriff - Modernization Trust Fund	10,890.00	
Interest	867.00	
		149,542.82
Balance Dec. 31, 2012		\$ 100.03

Analysis of Balance Dec. 31, 2012

Interest - Revenue		\$ 98.88
Interest - Subpoena		1.15
		\$ 100.03

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Adjuster
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2012 and 2011

	<u>Dec. 31, 2012</u>	<u>Dec. 31, 2011</u>
<u>ASSETS</u>		
Accounts Receivable:		
Hospital Patients	\$ 650.74	\$ 750.74
State Institution Patients	7,784.34	7,784.34
	<u>\$ 8,435.08</u>	<u>\$ 8,535.08</u>
<u>RESERVES</u>		
Reserve for Accounts Receivable	<u>\$ 8,435.08</u>	<u>\$ 8,535.08</u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Adjuster
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2012

Accrued in 2012

Increased by:

Collections:

Board of Hospital Patients	\$	100.00	
Board of Patients in State Institutions		<u>32,066.96</u>	

\$ 32,166.96

Decreased by:

Payments to County Treasurer:

Board of Hospital Patients	\$	100.00	
Board of Patients in State Institutions		<u>32,066.96</u>	

\$ 32,166.96

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Prosecutor's Confidential Fund
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2012 and 2011

	<u>Dec. 31, 2012</u>	<u>Dec. 31, 2011</u>
<u>ASSETS</u>		
Cash	\$ 12,195.19	\$ 6,071.89
<u>RESERVES</u>		
Reserve for Prosecutor's Confidential Fund	\$ 12,195.19	\$ 6,071.89

See Exhibit SL for Cash Reconciliation at December 31, 2012.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Cumberland Manor
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2012 and 2011

	<u>Dec. 31, 2012</u>	<u>Dec. 31, 2011</u>
<u>ASSETS</u>		
Cash	\$ 5,740.89	\$ 79,850.30
Petty Cash--Patients' Trust	0.00	300.00
Patients' Accounts Receivable	2,827,669.26	3,439,467.57
Due from Medicare	151,736.16	350,461.92
	<u>\$ 2,985,146.31</u>	<u>\$ 3,870,079.79</u>
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 262.12	\$ 15,144.88
Reserve for Patient's Accounts Receivable	2,827,669.26	3,439,467.57
Reserve for Due from Medicare	151,736.16	350,461.92
Reserve for Patient Trust Fund	5,478.77	65,005.42
	<u>\$ 2,985,146.31</u>	<u>\$ 3,870,079.79</u>

See Exhibit SL for Cash Reconciliation at December 31, 2012.

COUNTY OF CUMBERLAND
 OTHER OFFICIALS AND INSTITUTIONS
 Cumberland Manor
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2012

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Balance Dec. 31, 2011		
Board of Patients	\$ 1,697.16	
Interest	108.94	
Medicare	<u>13,338.78</u>	
		\$ 15,144.88
Increased by:		
Collections:		
Board of Patients	4,312,818.99	
Medicare	802,349.97	
Medicare Reimbursement	20,000.00	
Interest Earned	<u>3,673.38</u>	
		<u>5,138,842.34</u>
		5,153,987.22
Decreased by:		
Payments to County Treasurer:		
Permanent Disability--Patients in County Institutions (N.J.S.A.44:7-38 et seq.)	4,314,516.15	
Medical Peer Grouping System (Ch. 474, Laws of 1985)	815,688.75	
Medicare Reimbursement	20,000.00	
Interest	<u>3,520.20</u>	
		<u>5,153,725.10</u>
Balance Dec. 31, 2012		<u><u>\$ 262.12</u></u>
 <u>Analysis of Balance Dec. 31, 2012</u>		
Interest		<u><u>\$ 262.12</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Statement of Cash Reconciliation
As of December 31, 2012

	<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)	\$ 200,955.78	01/02/13	\$ 10,725.45	\$ 75,949.55		<u>\$ 135,731.68</u>	(SE)
Surrogate: Revenue Account	(A)	8,032.04	01/02/13	830.00		\$ 8,862.04		
Senior Free Wills	(A)	4,638.45			75.00	<u>4,563.45</u>	<u>\$ 13,425.49</u>	(SF)
Sheriff: Revenue Account	(C)	127,217.83			14,070.04	113,147.79		
Subpeona Account	(C)	1.15				<u>1.15</u>	<u>\$ 113,148.94</u>	(SG)
Prosecutors Office: Confidential Fund	(B)	12,195.19					<u>\$ 12,195.19</u>	(SI)
Cumberland Manor: Revenue Account	(B)	211.14				211.14		
Medicare Account	(B)	50.98				50.98		
Patient's Trust Account	(B)	5,478.77				<u>5,478.77</u>	<u>\$ 5,740.89</u>	(SJ)

(A) Colonial Bank
(B) Sun National Bank
(C) Newfield National Bank

COUNTY OF CUMBERLAND
PART 2
SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2012

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND STATE FINANCIAL ASSISTANCE REQUIRED BY STATE OF NEW JERSEY CIRCULAR 04-04-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, State of New Jersey's, 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, 2012. 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 04-04-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 04-04-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, the County of Cumberland complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of the County of Cumberland is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County'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 04-04-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 04-04-OMB. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Carol A. McAllister

Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
July 26, 2013

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COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/ Pass-through Grantor/	Federal CFDA Number	Pass-Through Entity ID Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period From	Grant Period To
Federal and State Grant Fund:							
Direct Federal Funding:							
U.S. Department of Health and Human Services:							
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-06	H0-785-361	\$ 821,431.00		3-1-10	2-28-11
Minority AIDS Incentive Program	93.914	H3MHA08429A0	H0-785-363	76,225.00		8-1-09	7-31-10
DRCC - Disaster Response Crisis Counselor	93.982	---	G2-791-370	2,500.00		7-1-12	6-30-13
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A2-787-495&496	44,037.00	\$ 34,607.00	7-1-12	6-30-13
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A1-787-495&496	33,028.00	25,958.00	7-1-11	6-30-12
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A0-787-495&496	55,046.00	63,823.00	7-1-10	6-30-11
Total U.S. Department of Health and Human Services							
U.S. Bureau of Justice:							
Cumberland County Jail Diversion Task Force - Mental Health	16.745	N/A	G0-759-380	247,049.00		10-1-10	9-30-12
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G2-759-371	110,010.00		1-1-12	12-31-12
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G1-759-371	103,135.00		1-1-11	12-31-11
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G0-759-371	96,096.00		1-1-10	12-31-10
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G9-759-371	100,531.00		1-1-09	12-31-09
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G8-759-371	102,998.00		1-1-08	12-31-08
Total U.S. Bureau of Justice							
U.S. Department of Homeland Security:							
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 10	97.067	066-1005-100-006	G0-747-464	417,256.45		1-1-10	12-31-10
Homeland Security Grant - FY 09	97.067	066-1005-100-006	G0-747-664	488,866.90		1-1-09	12-31-09
State Homeland Security Grant	97.067	066-1005-100-006	G8-747-664	520,646.96		1-1-08	12-31-08
State Homeland Security Grant	97.067	066-1005-100-006	G7-747-664	426,843.20		1-1-07	12-31-07
State Homeland Security Grant	97.067	066-1005-100-006	G5-747-663	510,682.05		1-1-05	12-31-05
Urban Areas Security Initiative	97.067	066-1005-100-008	G1-747-465	65,000.00		1-1-11	12-31-11
Emergency Management Agency Assist	97.042	066-1200-100-726	G0-747-369	50,000.00		1-1-12	12-31-12
Emergency Management Agency Assist	97.042	066-1200-100-726	G0-747-369	50,000.00		1-1-10	12-31-10
Emergency Management Agency Assist	97.042	066-1200-100-726	G9-747-669	50,000.00		1-1-09	12-31-09
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
Decontamination Training	97.XXX	N/A	G0-747-366	6,123.47		1-1-10	12-31-10
Total U.S. Dept. of Homeland Security							
U.S. Department of Agriculture:							
USDA Rural Business Enterp-Nabb Ave Ext.	20.205	078-6300-480-xxx	G8-768-601	121,000.00		1-1-08	12-31-08
Total Direct Federal Funding							
U.S. Department of Health and Human Services:							
Division of Youth and Family Services:							
Childhood Lead Poisoning Prevention	93.197	046-4275-100-156	H2-785-364	208,250.00		1-1-12	12-31-12
Childhood Lead Poisoning Prevention	93.197	046-4275-100-156	H1-785-364	208,250.00		1-1-11	12-31-11
Passed Through State Department of Health:							
Special Child Health Services-							
Case Management Unit - Case Mgmt	93.992	02-241-EIPL-1	H2-785-357	80,691.00		7-1-12	6-30-13
Case Management Unit - Case Mgmt	93.992	02-241-EIPL-1	H1-785-357	297,185.00		7-1-11	6-30-12
Case Management Unit - Part C EIP	93.993	02-241-EIPL-0	H1-785-358	80,691.00		7-1-11	6-30-12
Division of Family Development:							
Social Services for the Homeless - ARRA	93.714	054-7550-100-072	A0-787-611	284,526.00		1-1-10	12-31-10
Passed Through New Jersey Department of Health and Senior Services:							
Special Services for the Aging -- Area Plan Title B	93.044	046-4275-100-xxx	A2-787-300	406,277.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plan Title C	93.045	046-4275-100-xxx	A2-787-300	825,169.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plan Title E	93.052	046-4275-100-xxx	A2-787-300	97,265.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plan Title D	93.043	046-4275-100-xxx	A2-787-300	22,332.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A2-787-300	570,947.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plan - Outreach Medicaid	93.778	046-4275-100-xxx	A2-787-300	8,414.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plan - State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A2-787-300	24,000.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plan Title B	93.044	046-4275-100-xxx	A1-787-300	409,517.00		1-1-11	12-31-11
Special Services for the Aging -- Area Plan Title C	93.045	046-4275-100-xxx	A1-787-300	799,037.00		1-1-11	12-31-11
Special Services for the Aging -- Area Plan Title E	93.052	046-4275-100-xxx	A1-787-300	98,124.00		1-1-11	12-31-11
Special Services for the Aging -- Area Plan Title D	93.043	046-4275-100-xxx	A1-787-300	22,627.00		1-1-11	12-31-11
Special Services for the Aging -- Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A1-787-300	572,715.00		1-1-11	12-31-11
Special Services for the Aging -- Area Plan - Outreach Medicaid	93.778	046-4275-100-xxx	A1-787-300	8,435.00		1-1-11	12-31-11
Special Services for the Aging -- Area Plan - State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A1-787-300	24,000.00		1-1-11	12-31-11
Special Services for the Aging -- Area Plan Title B	93.044	046-4275-100-xxx	A0-787-300	406,425.00	81,606.00	1-1-10	12-31-10
Special Services for the Aging -- Area Plan Title C	93.045	046-4275-100-xxx	A0-787-300	798,925.00		1-1-10	12-31-10
Special Services for the Aging -- Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A0-787-300	572,716.00		1-1-10	12-31-10
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
Total U.S. Department of Health and Human Services							

Balance Dec. 31, 2011	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2012 Encumbrances	Balance Dec. 31, 2012	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 104,517.21		2,3	\$ (104,517.21)					\$ 664,040.13
5,001.87		2,3	(5,001.87)					70,287.05
	\$ 2,500.00			\$ 49,437.96	\$ 2,055.50	\$ 2,500.00	\$ 2,500.00	
	78,644.00			27,997.32		27,150.54	31,975.00	51,493.46
32,354.02		3	100.00			4,456.70	17,657.00	54,529.30
3,697.24		2	(3,704.84)	(7.60)				115,164.16
145,570.34	81,144.00		(113,123.92)	77,427.68	2,055.50	34,107.24	52,132.00	955,514.10
170,715.66		3	7,954.88	70,020.26	104,283.62	4,366.66	136,598.72	242,682.34
	110,010.00					110,010.00	110,010.00	
103,135.00								
96,096.00								
42,678.50								
2,013.07		3	3,032.83	1,471.55	1,560.88	2,013.47		57,852.50
414,638.23	110,010.00		10,987.71	71,491.81	105,844.50	358,299.63	246,608.72	401,519.37
	133,552.32			9,999.99	50,000.00	73,552.33		59,999.99
252,745.59				12,922.00	13,970.20	225,853.39		26,892.20
262,727.45		3	880.00	95,700.86	49,157.32	118,749.27	226,065.98	298,507.18
330,097.79				310,890.84		19,206.95	370,224.11	469,659.95
10,736.52		2,3	91,769.74	102,506.26			213,796.79	518,615.28
817.66		2	(817.66)					426,025.54
21,859.72						21,859.72		488,822.33
65,000.00				65,000.00			65,000.00	65,000.00
	50,000.00			40,000.00		10,000.00	50,000.00	40,000.00
10,000.00				1,418.65	1,155.00	7,426.35		42,573.65
4,175.32		3	300.00	871.93	3,580.00	23.39		49,976.61
57,645.87						57,645.87		9,724.13
36,049.69				32,517.00		3,532.69	32,517.00	32,517.00
484.30		2	(484.30)					5,639.17
1,052,339.91	183,552.32		91,647.78	671,827.53	117,862.52	537,849.96	957,603.88	2,533,953.03
121,000.00						121,000.00		
1,733,548.48	374,706.32		(10,488.43)	820,747.02	225,762.52	1,051,256.83	1,256,344.60	3,890,986.50
124,088.40	208,250.00	2,3	(1,274.09)	74,875.60	3,000.00	130,374.40	155,887.00	77,875.60
				122,814.31				204,680.41
186,888.17	80,691.00	2,3	(6,677.01)	29,640.64		51,050.36	17,749.00	29,640.64
50,366.89		2	(899.33)	180,211.16			225,157.00	289,433.17
				49,467.56			59,507.00	79,791.67
9,203.61		2,3	(9,203.61)					271,042.40
	406,277.00			381,469.49	7,405.68	17,401.83	888,868.00	388,875.17
	825,169.00			714,898.72	25,760.60	84,509.68		740,659.32
	97,265.00			58,187.00	39,078.00			97,265.00
	22,332.00			15,677.00	6,655.00			22,332.00
	570,947.00			519,101.07	20,117.12	31,728.81		539,218.19
	8,414.00			7,315.27		1,098.73		7,315.27
	24,000.00			14,382.89		9,617.11	14,400.00	14,382.89
45,647.06		2,3	(21,207.98)	24,439.08			38,439.00	376,100.43
58,651.27		2,3	23,393.91	82,045.18				788,940.36
212.00		3	13,908.00	14,120.00				98,124.00
		2,3	6,081.00	6,081.00				22,627.00
23,127.75		2,3	30,798.77	53,926.52			61,702.00	572,520.00
1,198.61				1,198.61				8,435.00
4,213.90		3	5,435.00	9,648.90			17,908.00	24,000.00
42,436.15		2,3	(42,436.15)					445,520.84
26,968.28		2,3	(26,968.28)					771,913.72
3,912.38		2	(3,912.38)					568,803.62
	313,826.00			67,608.73	12,335.36	233,881.91		79,944.09
196,688.66		3	33,592.56	229,140.44		1,140.78	307,265.00	307,264.22
773,603.13	2,557,171.00		630.41	2,656,249.17	114,351.76	560,803.61	1,786,882.00	6,826,705.01

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2012

<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 (Cont'd):							
U.S. Department of Labor:							
Passed Through State Department of Employment Services:							
Workforce Investment Act (WIA)							
WIA Adult Program	17.258	ET-11-PY'12	J2-798-420	\$ 1,067,692.00		7-1-12	6-30-13
WIA Youth Activities	17.259	ET-11-PY'12	J2-798-420	1,017,610.00		7-1-12	6-30-13
WIA Dislocated Workers	17.278	ET-11-PY'12	J2-798-420	790,661.00		7-1-12	6-30-13
Workforce Investment Act (WIA)							
WIA Adult Program	17.258	ET-10-PY'11	J1-798-420	1,032,128.00		7-1-11	6-30-12
WIA Youth Activities	17.259	ET-10-PY'11	J1-798-420	1,094,032.00		7-1-11	6-30-12
WIA Dislocated Workers	17.278	ET-10-PY'11	J1-798-420	736,255.00		7-1-11	6-30-12
Workforce Investment Act (WIA)							
WIA Adult Program	17.258	ET-09-PY'10	J0-798-420	1,127,178.00		7-1-10	6-30-11
WIA Youth Activities	17.259	ET-09-PY'10	J0-798-420	1,081,163.00		7-1-10	6-30-11
WIA Dislocated Workers	17.278	ET-09-PY'10	J0-798-420	695,239.00		7-1-10	6-30-11
Work First New Jersey							
TANF	93.558	ET-11-PY'12	J2-798-420-100	2,029,151.00		7-1-12	6-30-13
TANF	93.558	ET-10-PY'11	J1-798-420-100	1,679,033.00		7-1-11	6-30-12
TANF	93.558	ET-09-PY'10	J0-798-420-100	1,991,167.00		7-1-10	6-30-11
WIB Interdepartmental	93.558	ET-11-PY'12	J2-798-420	11,764.00		7-1-12	6-30-13
WIB Interdepartmental	93.558	ET-10-PY'11	J1-798-420	35,294.00		7-1-11	6-30-12
TANF - ARRA	93.714	ET-09-PY'11	J0-798-420	307,700.00		7-1-10	6-30-11
State Energy Sector Partnership - ARRA	17.275	18-4545-100-016	J1-798-400	560,000.00		1-1-12	3-28-13
Disability Employment Initiative	17.207	00-4545-100-026	J1-798-421	240,750.00		7-1-11	6-30-12
Total U.S. Department of Labor							
U.S. Bureau of Justice:							
Passed Through the State Department of Law and Public Safety:							
Division of Criminal Justice:							
Victims of Crime Act	16.575	066-1020-100-142	G1-757-371	179,644.00		10-1-11	09-30-12
VOCA - Victim of Crime Supplemental Award	16.575	066-1020-100-142	G1-757-371	51,719.00		10-1-11	09-30-12
Sexual Assault Nurse Examiner	16.575	066-1020-100-142	G2-757-370	84,276.00		1-1-12	12-31-12
Sexual Assault Nurse Examiner	16.575	066-1020-100-142	G1-757-370	79,963.00		1-1-11	12-31-11
Violence Against Women Grant (VAWA Grant)	16.588	066-1020-100-246	G2-757-376	31,473.00		1-1-12	12-31-12
Violence Against Women Grant (VAWA Grant)	16.588	066-1020-100-246	G1-757-376	33,560.00		1-1-11	12-31-11
Edward Byrne Memorial Justice Assistance Grant							
Justice Assistance Grant (JAG) - Multi-Jurisdictional							
Narcotics Grant	16.738	066-1020-100-364	G2-757-372	200,035.00		1-1-12	12-31-12
Justice Assistance Grant (JAG) - Local Law							
Enforcement Block Grant/Megan's Law	16.738	066-1020-100-364	G2-757-373	25,729.00		1-1-12	12-31-12
Justice Assistance Grant (JAG) - Community							
Justice Program	16.738	066-1020-100-364	G2-757-377	75,000.00		1-1-12	12-31-12
Federal Bullet Vest Grant	16.607	N/A	G2-757-382	5,963.40		1-1-12	12-31-12
Federal Bullet Vest Grant	16.607	N/A	G1-757-382	11,929.42		1-1-11	12-31-11
Federal Bullet Vest Grant	16.607	N/A	G0-757-382	291.16		1-1-10	12-31-10
Federal Bullet Vest Grant	16.607	N/A	G1-757-382	11,564.76		1-1-07	12-31-07
RSAT SA4-05 Resid. Substance Abuse Treatment	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	G2-791-378	17,862.00		1-1-12	12-31-12
Comprehensive Jail - Based Reentry Strategies	16.803	N/A	G1-759-360	125,000.00		10-1-10	9-30-12
Comprehensive Jail - Based Reentry Strategies - ARRA	16.803	N/A	G0-759-360	125,000.00		10-1-10	9-30-12
Passed Through the City of Vineland							
Edward Byrne Memorial Justice Assistance Grant	16.738	066-1020-100-157	G2-757-374	7,341.00		1-1-12	12-31-12
Edward Byrne Memorial Justice Assistance Grant	16.738	066-1020-100-157	G1-757-374	9,888.00		1-1-11	12-31-11
Edward Byrne Memorial Justice Assistance Grant	16.738	066-1020-100-157	G0-757-374	15,519.00		1-1-09	12-31-09
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	20.600	N/A	G2-755-363	48,300.00		1-1-12	12-31-12
Traffic Safety Community Education	20.600	N/A	G1-755-363	34,256.00		1-1-11	12-31-11
Traffic Safety Community Education	20.600	N/A	G0-755-363	5,000.00		1-1-10	12-31-10
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
Total U.S. Bureau of Justice							
U.S. Department of Transportation:							
Passed Through N.J. Department of Transportation:							
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A2-787-433-437	1,005,000.00	\$ 383,249.00	1-1-12	12-31-12
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A1-787-433-437	957,000.00	383,249.00	1-1-11	12-31-11
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A0-787-433-437	1,020,000.00	383,249.00	1-1-10	12-31-10
Public Transportation for							
Nonurbanized Areas-Section 5311	20.509	NJ-18-X009	A2-787-440-442	386,278.00		1-1-12	12-31-12
Public Transportation for							
Nonurbanized Areas-Section 5311	20.509	NJ-18-X009	A1-787-440-442	796,805.00		1-1-11	12-31-11
Job Access & Reverse Commute (JARC) Program	20.516	N/A	J2-798-422	140,000.00		1-1-12	12-31-12
Job Access & Reverse Commute (JARC) Program	20.516	N/A	J1-798-422	270,000.00		1-1-11	12-31-11
Passed Through State Aid Highway Projects:							
Capital Transportation Program - 2012	20.205	078-6300-480-xxx	G2-768-643	3,154,000.00		---	---
Capital Transportation Program - 2011	20.205	078-6300-480-xxx	G1-768-643	3,154,000.00		---	---
Capital Transportation Program - 2010	20.205	078-6300-480-xxx	G0-768-642	1,000,000.00		---	---
Capital Transportation Program - 2009	20.205	078-6300-480-xxx	G0-768-642	4,366,000.00		---	---
Capital Transportation Program - 2009	20.205	078-6300-480-xxx	G9-768-642	3,154,000.00		---	---
Capital Transportation Program - 2008	20.205	078-6300-480-xxx	G8-768-642	3,177,000.00		---	---
Capital Transportation Program - 2007	20.205	078-6300-480-xxx	G7-768-642	3,177,000.00		---	---
Capital Transportation Program - 2003	20.205	078-6300-480-xxx	G3-768-642	2,626,000.00		---	---
Capital Transportation Program - 2001	20.205	078-6300-480-xxx	G1-768-642	6,094,031.19		---	---
Capital Transportation Program - prior years	20.205	078-6300-480-xxx	G8-768-642	300,000.00		---	---
FY 2011 Local Aid Infrastructure	20.205	078-6300-480-xxx	G1-768-642	100,000.00		---	---
Local Bridge, Future Needs	20.205	078-6300-480-xxx	G1-768-644	1,000,000.00		---	---

Balance Dec. 31, 2011	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2012 Encumbrances	Balance Dec. 31, 2012	(Memo Only)	
							Cash Received	Accumulated Expenditures
	\$ 1,067,692.00			\$ 294,567.16	\$ 54,706.56	\$ 718,418.28	\$ 627,677.00	\$ 349,273.72
	1,017,610.00			182,366.62	457,163.14	378,080.24		639,529.76
	790,661.00			248,833.22	28,153.49	513,674.29		276,986.71
\$ 857,873.48	109,151.00	1,2,3	\$ 32,843.22	839,513.48	17,702.74	109,808.26	1,938,765.00	922,319.74
222,504.99				83,259.35	536.03	171,552.83		922,479.17
634,695.75	94,897.00			564,515.75	53,573.98	111,503.02		624,751.98
208,395.61				208,395.61			673,640.00	1,127,178.00
195,325.93				195,325.93				1,081,163.00
305,382.51				305,382.51				695,239.00
	2,029,151.00			705,509.08	55,928.79	1,267,713.13	643,012.00	761,437.87
978,689.97	257,500.00	1,2	230,431.21	1,301,161.55	36,950.93	128,508.70	1,252,904.00	1,550,524.30
124,463.42		1,2	3,333.23	107,097.65		20,699.00	51,344.00	1,970,468.00
	11,764.00			11,764.00			11,764.00	11,764.00
		1	903.03	903.03				35,294.00
1,331.08						1,331.08		306,368.92
		1	560,000.00	195,990.42	64,803.80	299,205.78	169,311.15	260,794.22
		1	240,750.00	104,052.21	25.10	136,672.69	93,357.78	104,077.31
3,528,662.74	5,378,426.00		1,068,260.69	5,348,637.57	769,544.56	3,857,167.30	5,461,774.93	11,639,649.70
141,704.23				141,704.23			143,715.00	179,644.00
834.34				834.34			9,249.46	51,719.00
	84,276.00			84,276.00				84,276.00
	79,963.00					79,963.00	59,406.26	31,473.00
	31,473.00			31,473.00			23,605.00	33,560.00
9,834.54				9,834.54			25,170.00	
	200,035.00			200,035.00			200,035.00	200,035.00
	25,729.00			14,008.00		11,721.00	14,008.00	14,008.00
	75,000.00			5,725.44	69,274.56			75,000.00
	5,963.40				2,013.10	3,950.30	2,013.10	2,013.10
11,929.42					10,108.27	1,821.15		10,108.27
		3	291.16	291.16				291.16
3,803.11		3	5,575.07	7,049.35		2,328.83		9,235.93
	130,912.00			69,283.00		61,629.00	51,962.00	69,283.00
	17,862.00			13,459.00	4,403.00			17,862.00
125,000.00				109,007.18	10,184.88	5,807.94	57,986.47	119,192.06
0.56		3	14,471.21	14,471.77			52,510.32	125,000.00
	7,341.00					7,341.00		
9,888.00				9,300.00		588.00	9,300.00	9,300.00
11,892.40		2	(1,998.00)	7,343.83		2,550.57	7,343.83	10,970.43
	21,595.00					21,595.00		
13,292.11				22,013.00		13,292.11		10,207.89
	48,300.00			(14,612.00)		26,287.00	490.80	22,013.00
16,843.00		2	(460.68)			31,455.00		2,801.00
460.68						4,000.00		4,539.32
	4,000.00					4,000.00		
5,878.46						5,878.46	1,497.04	2,121.54
351,360.85	732,449.40		17,878.76	725,496.84	95,983.81	280,208.36	658,292.28	1,084,653.70
	1,388,249.00			1,192,693.20	22,150.25	173,405.55		1,214,843.45
399,287.56		3	6,595.85	405,883.41			957,000.00	1,340,249.00
63,000.00		2	(63,000.00)				121,312.02	1,340,249.00
	386,278.00			90,567.56		295,710.44		90,567.56
296,145.50		3	4,000.00	300,145.50			598,872.97	796,805.00
253,652.76	140,000.00			28,505.01		111,494.99	222,541.00	28,505.01
		1	(18,804.73)	234,848.03			3,535.18	270,000.00
	3,154,000.00					3,154,000.00		
	3,154,000.00			59,202.71	48,778.29	3,046,019.00	80,895.75	107,981.00
11,215.79						11,215.79		988,784.21
2,696,300.51		3	694,450.82	1,936,198.24	336,938.07	1,117,615.02		3,248,384.98
1,001,284.84		3	584,050.87	1,057,683.02	305,664.28	221,988.41		2,932,011.59
154,261.32				154,261.32				3,177,000.00
102,591.69					102,591.69			3,177,000.00
600.00					600.00			2,626,000.00
53,365.19		3	7,867.58		7,867.58	53,365.19		6,040,666.00
43,281.51						43,281.51		256,718.49
		1	100,000.00			100,000.00		
		1	1,000,000.00	700,000.00		300,000.00	525,000.00	700,000.00

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor/ Pass-through Grantor/	Federal CFDA Number	Pass-Through Entity ID Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period From	To
Federal and State Grant Fund (Cont'd):							
U.S. Department of Transportation (Cont'd):							
Passed Through Construction of State Highway Facilities:							
Federal Highway Admin - Mill & Overlay Program	20.205	078-6300-480-xxx	G2-768-4XX	\$ 2,375,000.00		1-1-12	12-31-12
Federal Highway Admin - Market Lane WCS Restoration	20.205	078-6300-480-xxx	G1-768-4XX	5,000.00		1-1-11	12-31-11
Federal Highway Admin - Chester Ave & Brewster	20.205	078-6300-480-xxx	G1-768-4XX	350,000.00		1-1-11	12-31-11
Federal Highway Admin - Oak Road & West Ave	20.205	078-6300-480-xxx	G1-768-4XX	160,000.00		1-1-11	12-31-11
Federal Highway Admin - Centerton Road	20.205	078-6300-480-xxx	G1-768-4XX	1,762,178.00		1-1-11	12-31-11
Federal Highway Admin - Main Road, Chestnut to Maple	20.205	078-6300-480-xxx	G1-768-4XX	929,035.00		1-1-11	12-31-11
Federal Highway Admin - Main Street	20.205	078-6300-480-xxx	G1-768-4XX	2,075,025.00		1-1-11	12-31-11
Federal Highway Admin - Wheat Road and East Ave	20.205	078-6300-480-xxx	G1-768-4XX	175,000.00		1-1-11	12-31-11
Federal Highway Admin - Buckshutem Rd/Mauricetown	20.205	078-6300-480-xxx	G1-768-4XX	2,551,020.00		1-1-11	12-31-11
Federal Highway Admin - Silver Run Road	20.205	078-6300-480-xxx	G1-768-4XX	793,787.00		1-1-11	12-31-11
Federal Highway Admin - Sherman Ave at the Boulevard	20.205	078-6300-480-xxx	G0-768-4XX	4,713,494.00		1-1-10	12-31-10
Federal Highway Admin - Resurf. CR 522,555,607,621,622,678 - ARRA	20.205	078-6300-480-xxx	G9-768-4XX	2,350,000.00		1-1-09	12-31-09
Federal Highway Admin - Resurface CR 635	20.205	078-6300-480-xxx	G9-768-4XX	474,160.00		1-1-09	12-31-09
Federal Highway Admin - Resurface CR 698	20.205	078-6300-480-xxx	G9-768-4XX	809,160.00		1-1-09	12-31-09
Federal Highway Admin - Resurface CR 606	20.205	078-6300-480-xxx	G9-768-4XX	815,000.00		1-1-09	12-31-09
Federal Highway Admin - Irving Ave.	20.205	078-6300-480-xxx	G8-768-431	925,000.00		1-1-08	12-31-08
Federal Highway Admin - Intersection Main & Burns	20.205	078-6300-480-xxx	G8-768-432	500,000.00		1-1-08	12-31-08
Federal Highway Admin - Resurf. Main Rd	20.205	078-6300-480-xxx	G8-768-433	580,000.00		1-1-08	12-31-08
Federal Highway Admin - Mays Landing Road	20.205	078-6300-480-xxx	G8-768-434	1,540,000.00		1-1-08	12-31-08
Federal Highway Admin - Old Deerfield Pike	20.205	078-6300-480-xxx	G8-768-435	800,000.00		1-1-08	12-31-08
Federal Highway Admin - Garden Road	20.205	078-6300-480-xxx	G8-768-436	415,000.00		1-1-08	12-31-08
Federal Highway Admin - Main Road and Grant Ave	20.205	078-6300-480-xxx	G8-768-437	400,000.00		1-1-08	12-31-08
ISTEA - Buckshutem Rd CR 670 Resurf	20.205	078-6300-480-xxx	G5-768-434	60,080.00		1-1-05	12-31-05
Passed Through the South Jersey Transportation Authority:							
Subregional Planning Grant	20.515	N/A	G1-717-431	72,400.00	\$ 18,100.00	1-1-11	12-31-11
Subregional Planning Grant	20.515	N/A	G0-717-431	72,400.00	18,100.00	1-1-10	12-31-10
Mobility Management Project	---	---	J1-798-601	25,000.00		7-1-11	3-31-13
Total U.S. Dept. of Transportation							
Department of Community Affairs:							
Passed Through State Department of Human Services:							
Small Cities Block Grant (CDBG) - Irene Storm	14.228	---	G2-705-636	157,500.00		1-1-12	12-31-12
Small Cities Block Grant (CDBG) - Cumberland Manor Improvements	14.228	---	G0-792-601	500,000.00		1-1-10	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
Total Department of Community Affairs							
Environmental Protection Agency:							
Wastewater Management Plan - ARRA	66.454	N/A	G0-717-639	109,091.00		1-1-10	12-31-10
Federal Emergency Management Agency:							
Passed Through the United Way							
Disability Program Navigator Services	97.067	N/A	A0-787-503	42,075.00		1-1-10	12-31-10
FEMA - Emergency Food and Shelter Program				1,862.00		1-1-12	12-31-12
FEMA - Reimbursement Wing Wall Repairs - Downe Township	97.024	N/A	A7-787-501	49,356.11		1-1-07	12-31-07
Total Federal Emergency Management Agency							
Total Federal and State Grant Fund							
Trust Fund:							
U.S. Department of Agriculture:							
Pass Through New Jersey State Agriculture Development Committee							
Farmland Preservation Program	10.913	010-3380-100-009	39-299-56-717	242,956.39		1-1-12	12-31-12
Pass Through New Jersey Conservation Foundation							
Farmland Preservation Program	10.913	N/A	39-299-56-717	541,211.20		1-1-12	12-31-12
Total Trust Fund							
Total Federal 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, 2011	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2012 Encumbrances	Balance Dec. 31, 2012	(Memo Only)	
							Cash Received	Accumulated Expenditures
	\$ 2,375,000.00					\$ 2,375,000.00		
\$ 5,000.00						5,000.00		
10,626.65		3	\$ 339,373.35	\$ 96,561.36	\$ 242,811.99	10,626.65		\$ 339,373.35
19,871.90		3	140,128.10	121,670.71	19,737.39	18,591.90		141,408.10
43,516.98	412,178.00	3	1,306,483.02	1,474,251.87	135,113.80	152,812.33		1,609,365.67
37,452.96	79,035.00	3	812,547.04	671,659.11	140,887.93	116,487.96		812,547.04
138,164.36	75,025.00	3	1,861,835.64	1,597,613.76	264,221.88	213,189.36		1,861,835.64
55,965.00		3	119,035.00	98,083.89	20,951.11	55,965.00		119,035.00
362,658.09	73,020.00	3	2,115,341.91	1,940,582.75	528,763.66	81,673.59		2,469,346.41
750,000.00	43,787.00			672,178.37	77,821.63	43,787.00		750,000.00
1,342,769.48		3	1,042,003.77	745,758.26	527,368.00	1,111,646.99	\$ 338,039.01	3,601,847.01
		3	104,777.99		104,777.99	-		2,350,000.00
108,785.47		3	7,307.49	7,307.49		108,785.47	45,288.58	365,374.53
228,418.31		3	11,614.83	11,614.83		228,418.31	73,916.36	580,741.69
17,249.97		3	85,195.45	20,991.71	64,203.74	17,249.97		797,750.03
379,884.15						379,884.15	54,511.58	545,115.85
210,043.25						210,043.25	37,641.46	289,956.75
213,795.30						213,795.30		366,204.70
772,185.15						772,185.15		767,814.85
306,579.97						306,579.97		493,420.03
213,547.50		3	16,722.28	16,722.28		213,547.50	35,195.29	201,452.50
118,439.75		3	21,374.66	21,374.66		118,439.75		281,560.25
10,411.81						10,411.81		49,668.19
53,000.00		3	37,500.00	88,000.00		2,500.00		88,000.00
6,097.65		2	(6,097.65)				72,224.24	84,402.35
		1	25,000.00	5,244.75	50.00	19,705.25	5,244.75	5,294.75
10,479,450.37	11,280,572.00		10,355,303.27	13,749,603.80	2,951,299.28	15,414,422.56	3,171,218.19	47,307,279.98
	157,500.00				9,000.00	148,500.00		9,000.00
2,522.70		3	100,150.75	101,873.20	502.50	297.75	227,867.00	499,702.25
		3	98,696.18	96,854.00	230.00	1,612.18		313,387.82
89,370.88	15,676.50					105,047.38	15,676.50	45,390.73
91,893.58	173,176.50		198,846.93	198,727.20	9,732.50	255,457.31	243,543.50	867,480.80
		3	5,000.00		5,000.00		27,200.00	114,091.00
23,895.07		2	(23,895.07)					18,179.93
49,356.11	1,862.00			1,860.00		2.00		1,860.00
						49,356.11		
73,251.18	1,862.00		(23,895.07)	1,860.00		49,358.11		20,039.93
17,031,770.33	20,498,363.22		11,611,536.56	23,501,321.60	4,171,674.43	21,468,674.08	12,605,255.50	71,750,886.62
	242,956.39			242,956.39			242,956.39	242,956.39
	541,211.20			541,211.20			541,211.20	541,211.20
-	784,167.59		-	784,167.59	-	-	784,167.59	784,167.59
\$ 17,031,770.33	\$ 21,282,530.81		\$ 11,611,536.56	\$ 24,285,489.19	\$ 4,171,674.43	\$ 21,468,674.08	\$ 13,389,423.09	\$ 72,535,054.21

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2012

State Grantor/ Program Title	State GMS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period	
						From	To
Federal and State Grant Fund:							
<u>Department of Health and Senior Services</u>							
Right to Know	4230-100-046-4742-105-J002-6110	92-2228-RTK-00	H1-785-601	\$ 9,848.00		1-1-11	12-31-11
Special Health Projects - Tanning Reg/Inspections	---	---	H1-785-623	4,000.00		1-1-11	12-31-11
Health Communities Grant	---	---	H1-785-632	24,454.00		1-1-11	12-31-11
Medical Reserve Contract - Salern	---	---	H2-785-900	5,000.00		1-1-12	12-31-12
Medical Reserve Contract - Salern	---	---	H1-785-900	7,714.73		1-1-11	12-31-11
NIPPA - Medicare IMPS For Patients & Prov	---	---	A1-787-610	40,000.00		1-1-11	12-31-11
Differential Response Pilot Prograrr	---	---	G2-791-633	300,000.00		10-1-12	06-30-13
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	07-582-ADA-00	G2-789-602	742,797.00	\$ 54,340.00	1-1-12	12-31-12
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	07-582-ADA-00	G1-789-602	676,184.00	53,770.00	1-1-11	12-31-11
Total Department of Health and Senior Services							
<u>New Jersey Governor's Council on Alcoholism and Drug Abuse Program</u>							
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010	---	G2-789-696	239,897.00		1-1-12	12-31-12
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010	---	G1-789-696	239,897.00		1-1-11	12-31-11
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010	---	G0-789-696	239,897.00		1-1-10	12-31-10
Total New Jersey Governor's Council on Alcoholism and Drug Abuse							
<u>Department of Human Services</u>							
<u>Commission for the Blind and Visually Impaired:</u>							
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F165	A2-787-613	22,035.00		1-1-12	12-31-12
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F165	A1-787-613	22,035.00		1-1-11	12-31-11
<u>Division of Mental Health and Hospitals</u>							
Augment Mental Health	7700-100-054-5820-029-LLLL-6130	---	G9-791-611	12,000.00		1-1-09	12-31-09
Disaster Liaison Grant	---	---	G1-791-370	2,500.00		1-1-11	12-31-11
<u>Department of Disability Services</u>							
Personal Assistance Prograrr	054-7545-100-005	---	A2-787-347	300,950.00	3,544.71	1-1-12	12-31-12
Personal Assistance Prograrr	054-7545-100-005	---	A1-787-347	300,950.00		1-1-11	12-31-11
<u>Division of Youth and Family Services</u>							
Social Services Block Grant-Title XX-Enrichment Cente	016-1610-100-xxx	AXF-26S	A2-787-348	79,245.00		1-1-12	12-31-12
Social Services Block Grant-Title XX-Enrichment Cente	016-1610-100-xxx	AXF-26S	A1-787-348	81,491.00		1-1-11	12-31-11
Social Services Block Grant-Title XX-Enrichment Cente	016-1610-100-xxx	AXF-26S	A0-787-348	93,085.00		1-1-10	12-31-10
Social Services Block Grant-Title XX(HSAC/CIAC	016-1610-100-xxx	ANF-F9S	G2-791-353	102,784.00		1-1-12	12-31-12
Social Services Block Grant-Title XX(HSAC/CIAC	016-1610-100-xxx	ANF-F9S	G1-791-353	102,784.00		1-1-11	12-31-11
Social Services Block Grant-Title XX(HSAC/CIAC	016-1610-100-xxx	ANF-F9S	G0-791-353	102,784.00		1-1-10	12-31-10
Social Services Block Grant-Title XX (Alcohol)	016-1610-100-xxx	AOF-K9S	G2-789-355	88,555.00		1-1-12	12-31-12
Social Services Block Grant-Title XX (Alcohol)	016-1610-100-xxx	AOF-K9S	G1-789-355	88,555.00		1-1-11	12-31-11
<u>Division of Family Development</u>							
Social Services for the Homeless	054-7550-100-072	H4FZ1S	A2-787-612	312,436.00		1-1-12	12-31-12
Social Services for the Homeless	054-7550-100-072	H4FZ1S	A1-787-612	312,436.00		1-1-11	12-31-11
Total Department of Human Services							
<u>Department of Environmental Protection and Energy</u>							
<u>Wastewater Management Plan</u>							
<u>State Aid--County</u>							
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H2-785-631	142,055.50		1-1-12	12-31-12
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H1-785-631	136,013.00		1-1-11	12-31-11
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H0-785-631	140,775.00		1-1-10	12-31-10
Total Department of Environmental Protection and Energy:							
<u>Department of State</u>							
New Jersey's Clean Energy Program	---	---	G1-705-691	12,934.76		1-1-12	12-31-12
<u>New Jersey Historical Commission</u>							
<u>Building Governance Capacity on History</u>							
NJ Historical Commission 2012	12-100-074-2540-105-6110	---	G2-717-625	12,000.00		10-1-11	6-30-12
NJ Historic Trust - Courthouse	4800-100-042-4800-270-V42P-6110	2ONSDIXX	G5-717-624	593,739.00		1-1-05	12-31-05
<u>State Council on the Arts</u>							
NJ Council on the Arts	---	---	G2-717-491	109,590.00		7-1-11	6-30-12
NJ Council on the Arts	---	---	G1-717-491	109,590.00		7-1-11	6-30-12
Cultural and Heritage Commission - Promotion of the Arts	074-2530-100-031	---	G0-717-491	101,472.00		7-1-09	6-30-10
Southern Shore Regional Dest Mk	---	---	G2-717-694	15,000.00		1-1-12	12-31-12
<u>New Jersey Council for the Humanities</u>							
West Jersey Time Traveler	---	---	G1-717-693	12,500.00		1-1-11	12-31-11
Total Department of State							
<u>Department of Transportation:</u>							
<u>State Aid--</u>							
<u>Municipal Stormwater Reg Grant</u>							
Clean Communities Entitlement Program	4900-765-042-4900-005-V42Y-6010	---	G5-768-631	20,000.00		---	---
FY 2011 Local Aid Infrastructure	---	---	G2-770-632	140,524.94		1-1-12	12-31-12
Local Bridge, Future Needs	---	---	G1-768-642	100,000.00		---	---
Local Bridge, Future Needs	---	---	G1-768-644	1,000,000.00		---	---
Total Department of Transportator							

Balance Dec. 31, 2011	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2012 Encumbrances	Balance Dec. 31, 2012	Memo Only	
							Cash Received	Accumulated Expenditures
\$ 9,848.00				\$ 9,848.00		\$ 3,400.00	\$ 7,386.00	\$ 9,848.00
3,400.00						6,277.74	10,000.00	600.00
20,330.00	\$ 10,000.00	2,3	\$ (7,470.00)	16,411.80	\$ 170.46	3,098.02	5,000.00	8,176.26
	5,000.00			1,901.98				1,901.98
7,515.48		3	20.00	7,337.48	198.00			7,714.73
8,245.60		3	217.50	8,463.10			10,000.00	40,000.00
	300,000.00			20,900.00	279,100.00		175,000.00	300,000.00
	797,707.00			647,514.01	28,571.89	121,621.10	282,550.00	675,515.90
21,416.97	51,314.00	3	12,340.41	85,071.38			446,659.00	729,954.00
70,756.05	1,164,021.00		5,107.91	797,447.75	308,040.35	134,396.86	936,595.00	1,773,710.87
	239,897.00			164,478.80	75,079.40	338.80	91,692.65	239,558.20
5,626.39		3	92,183.18	97,309.32	500.25		168,693.98	239,897.00
99.21		2	(99.21)					239,797.79
5,725.60	239,897.00		92,083.97	261,788.12	75,579.65	338.80	260,386.63	719,252.99
431.10	22,035.00			21,784.80		250.20	15,815.00	21,784.80
				431.10			6,464.00	22,035.00
124.52						124.52		11,875.48
1.53		2	(1.53)					2,498.47
7,863.59	308,410.84	1,2	(131,821.23)	171,079.68		5,509.93	154,018.71	171,079.68
		1,3	43,322.79	51,186.38			25,081.00	300,950.00
	79,245.00			68,659.57	367.46	10,217.97	74,546.00	69,027.03
9,888.78		3	1,441.73	9,084.51		2,246.00		79,245.00
18,534.99		2	(18,534.99)					74,550.01
	102,784.00			99,379.58	3,266.66	137.76	102,721.00	102,646.24
17.00		2,3	1,054.36	1,071.36				102,721.66
107.35						107.35		102,676.65
9,064.21	88,555.00	3	371.25	88,209.51	144.49	201.00	73,630.00	88,354.00
				9,435.46				88,555.00
	312,436.00			228,465.58	83,383.75	586.67	289,328.00	311,849.33
655.39		3	7,510.80	8,166.19			25,000.00	312,436.00
46,688.46	913,465.84		(96,656.82)	756,953.72	87,162.36	19,381.40	766,603.71	1,862,284.35
		3	22,486.65	12,836.65	9,650.00		52,998.00	
	142,055.50			139,186.24	1,446.25	1,423.01	53,511.00	140,632.49
11,832.87		3	3,364.78	13,736.78		1,460.87	58,331.00	134,552.13
500.68		2	(500.68)				7,206.00	140,274.32
12,333.55	142,055.50		25,350.75	165,759.67	11,096.25	2,883.88	172,046.00	415,458.94
12,934.76				12,934.76				12,934.76
	12,000.00	3	3,250.00	3,250.00			2,700.00	
11,928.97		2	(11,928.97)	12,000.00			12,000.00	12,000.00
	109,590.00			69,401.25	36,609.60	3,579.15	93,152.00	106,010.85
3,515.40		3	21,612.50	25,127.90			16,438.00	109,590.00
		3	643.25		642.75	0.50		101,471.50
	15,000.00			11,645.00	3,250.00	105.00	15,000.00	14,895.00
		3	2,562.50	1,000.00	1,562.50			12,500.00
28,379.13	136,590.00		16,139.28	135,358.91	42,064.85	3,684.65	139,290.00	951,212.14
8,900.00		2	(8,900.00)					11,100.00
	140,524.94			140,524.94			140,524.94	140,524.94
100,000.00		1	(100,000.00)					100,000.00
1,000,000.00		1	(1,000,000.00)					1,000,000.00
1,108,900.00	140,524.94	4.00	(1,108,900.00)	140,524.94			140,524.94	1,251,624.94

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2012

State Grantor/ Program Title	State GMIS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period	
						From	To
Federal and State Grant Fund (Cont'd)							
<u>Department of Law and Public Safety</u>							
Division of State Police:							
911 Coordinator Funding OETS	822034800135	N/A	G8-746-692	\$ 50,000.00		1-1-08	12-31-08
Cumberland Emergency Exercises	03-1226-EPR-C-0	N/A	G3-747-602	25,000.00		1-1-03	12-31-03
Radiological Emergency Response Plar	1200-100-066-1200-634-YEMR-6010	20010047	G2-747-662	108,292.00		---	---
Radiological Emergency Response Plar	1200-100-066-1200-634-YEMR-6010	20010047	G1-747-662	109,879.00		---	---
Radiological Emergency Response Plar	1200-100-066-1200-634-YEMR-6010	20010047	G0-747-662	101,700.00		---	---
Radiological Emergency Response Plar	1200-100-066-1200-634-YEMR-6010	20010047	G9-747-662	81,729.00		---	---
Body Armor	---	---	G2-755-669	24,880.06		1-1-12	12-31-12
Body Armor	---	---	G1-755-669	23,313.11		1-1-11	12-31-11
Body Armor	---	---	G0-755-669	30,158.67		1-1-10	12-31-10
Body Armor	---	---	G7-755-669	20,103.15		1-1-07	12-31-07
Special Needs Shelter Planning and Support	066-1500-100-xxx	---	G9-747-667	21,400.00	\$ 21,400.00	1-1-09	12-31-09
Traffic Safety Community Educator	---	---	G0-755-663	5,000.00		1-1-11	12-31-11
Traffic Safety Community Educator	---	---	G0-755-663	6,600.00		1-1-10	12-31-10
Juvenile Justice:							
Comprehensive Education Improvement Ac	1500-100-066-1500-032-Y SAC-601C	SFEA Funds	G2-758-681	126,000.00	343,801.00	1-1-12	12-31-12
Comprehensive Education Improvement Ac	1500-100-066-1500-032-Y SAC-601C	SFEA Funds	G1-758-681	216,000.00	148,562.00	1-1-11	12-31-11
Comprehensive Education Improvement Ac	1500-100-066-1500-032-Y SAC-601C	SFEA Funds	G0-758-681	198,000.00	268,120.00	1-1-10	12-31-10
State and Community Partnership	100-066-1500-021	---	G2-791-351	441,008.00		1-1-12	12-31-12
State and Community Partnership	100-066-1500-021	---	G1-791-351	441,008.00		1-1-11	12-31-11
State and Community Partnership	100-066-1500-021	---	G0-791-351	441,008.00		1-1-10	12-31-10
Total Department of Law and Public Safety							
<u>Unclassified - New Jersey Transit</u>							
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A2-787-671-673	532,041.53		1-1-12	12-31-12
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A1-787-671-673	542,490.00		1-1-11	12-31-11
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A0-787-671-673	567,101.00		1-1-10	12-31-10
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A9-787-671-673	618,919.00		1-1-09	12-31-09
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A8-787-671-673	627,776.00		1-1-08	12-31-08
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A2-787-623	15,000.00		7-1-12	6-30-13
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A1-787-623	15,000.00		7-1-11	6-30-12
Total Unclassified - New Jersey Transi							
<u>Department of Labor</u>							
Passed Through Department of Human Services							
DHS Special Initiative & Transportator	054-7550-100-122	---	J1-798-418	25,826.00		7-1-12	6-30-13
DHS Special Initiative & Transportator	054-7550-100-122	---	J1-798-418	25,826.00		7-1-11	6-30-12
Passed Through Department of Employment Services							
Work First New Jersey (7/1/12- 6/30/13)	062-4545-100-xxx	---	J2-798-420	976,215.00		7-1-12	6-30-13
Work First New Jersey (7/1/11- 6/30/12)	062-4545-100-xxx	---	J1-798-420	1,596,993.00		7-1-11	6-30-12
Work First New Jersey (7/1/10- 6/30/11)	062-4545-100-xxx	---	J0-798-420	1,824,277.00		7-1-10	6-30-11
Workforce Development Partnership	062-4545-767-xxx	---	J2-798-420	15,512.00		7-1-12	6-30-13
Workforce Development Partnership	062-4545-767-xxx	---	J1-798-420	15,531.00		7-1-11	6-30-12
Workforce Learning Link (7/1/12-6/30/13)	062-4545-100-xxx	---	J2-798-420	67,000.00		7-1-12	6-30-13
Workforce Learning Link (7/1/11-6/30/12)	062-4545-100-xxx	---	J1-798-420	154,000.00		7-1-11	6-30-12
Workforce Learning Link (7/1/10-6/30/11)	062-4545-100-xxx	---	J0-798-420	47,735.00		7-1-10	6-30-11
State Energy Sector Partnership - ARRA	---	---	J1-798-400	560,000.00		7-1-11	6-30-12
Disability Employment Initiative	---	---	J1-798-421	240,750.00		7-1-11	6-30-12
Smart Steps	---	---	J1-798-500	8,828.00		7-1-11	6-30-12
NJ Build	---	---	J1-798-600	6,000.00		1-1-11	12-31-11
Mobility Management Project	---	---	J1-798-601	25,000.00		1-1-11	12-31-11
Passed Through N.J. Transit							
Local CMAQ Initiative	062-4545-100-xxx	---	J1-798-423	306,081.00		1-1-12	12-31-12
Passed Through Local Foundation							
Gateway Community Action Partnership	---	---	J2-798-525	61,716.00		7-1-12	6-30-14
Total Department of Labor							
<u>Department of Health and Senior Services</u>							
Special Services for the Aging -- Area Plar	046-4275-100-xxx	---	A2-787-300	575,441.00		1-1-12	12-31-12
Special Services for the Aging -- Area Plar	046-4275-100-xxx	---	A1-787-300	620,764.00		1-1-11	12-31-11
Special Services for the Aging -- Area Plar	046-4275-100-xxx	---	A0-787-300	620,778.00		1-1-10	12-31-10
Total Department of Health and Senior Services							
Total Federal and State Grant Func							
<u>Trust Fund:</u>							
Garden State Trust of 1999 (Farmland Preservation Trust)	010-3380-001-000-6010	---	39-299-56-717-005	3,242,237.48		1-1-12	12-31-12
Total State 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.

- (1) Transfer
- (2) Cancellations
- (3) Prior year encumbrance

Balance Dec. 31, 2011	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2012 Encumbrances	Balance Dec. 31, 2012	Memo Only	
							Cash Received	Accumulated Expenditures
\$ 13,064.91			\$ 271.10	\$ 271.10		\$ 9,605.46	\$ 88,648.70	\$ 50,000.00
	\$ 108,292.00	3		3,459.45	\$ 41,644.35	58,320.34		15,394.54
106,695.02		3	1,575.04	8,327.31		13,337.95		49,971.66
16,188.58				94,932.11		16,188.58		96,541.05
20,171.00						20,171.00		85,511.42
	24,880.06					24,880.06	24,880.06	61,558.00
23,313.11				4,078.71		19,234.40		4,078.71
7,289.53		3	2,417.78	3,314.28		6,393.03		23,765.64
656.50						656.50		19,446.65
21,429.33						21,429.33		21,370.67
5,000.00						5,000.00		
1,923.08		2	(1,923.08)					4,676.92
	469,801.00			185,930.85	697.39	283,172.76	63,000.00	186,628.24
384,750.16		2,3	(101,120.00)	240,128.04	0.01	43,502.11	108,000.00	218,839.89
74,993.38		3	687.58	(437.26)	489.60	75,628.62		390,491.38
	441,008.00			327,646.04	112,386.96	975.00	83,912.42	440,033.00
2,111.00		2,3	135,598.92	137,709.92			323,483.32	441,007.48
1,155.77		2	(1,155.77)					439,852.23
678,741.37	1,043,981.06		36,351.57	1,005,360.55	155,218.31	598,495.14	691,924.50	2,549,167.48
	532,041.53			407,466.29	9,052.57	115,522.67		416,518.86
106,689.44	30,000.00	3	10,460.83	112,088.17		35,062.10	507,427.90	517,888.73
55,324.75		2	(55,324.75)					511,776.25
61,596.31		2	(61,596.31)					557,322.69
130,542.84		2	(130,542.84)					497,233.16
	15,000.00			7,500.00		7,500.00	3,750.00	7,500.00
8,841.52				8,841.52			10,000.00	15,000.00
362,994.86	577,041.53		(237,003.07)	535,895.98	9,052.57	158,084.77	521,177.90	2,523,239.69
	25,826.00			5,216.43		20,609.57		5,216.43
21,222.04				21,222.04			23,075.00	25,826.00
	976,215.00			223,591.01	20,370.27	732,253.72	321,956.00	243,961.28
128,278.71	110,207.59	1	793,649.89	942,372.85	16,367.94	73,395.40	855,592.59	1,523,597.60
167,498.58		1	(9,345.89)	140,626.69		17,526.00	116,109.00	1,806,751.00
	15,512.00			6,891.42		8,428.03	5,784.00	7,083.97
11,467.92				11,467.92			10,108.00	15,531.00
	67,000.00			38,206.91	685.81	28,107.28	36,021.00	38,892.72
115,332.05				115,326.82	5.23		87,244.00	154,000.00
3,346.29		1	1,232.57	4,578.86				47,735.00
560,000.00		1	(560,000.00)					
240,750.00		1	(240,750.00)					
	8,828.00	2	(6,420.00)	2,408.00			2,408.00	2,408.00
6,000.00						6,000.00		
25,000.00		1	(25,000.00)					
	306,081.00	2	(14,692.00)	38,855.36		252,533.64	26,457.85	38,855.36
	61,716.00			4,328.60	66.12	57,321.28		4,394.72
1,278,895.59	1,571,385.59		(61,325.43)	1,555,092.91	37,687.92	1,196,174.92	1,484,755.44	3,914,253.08
	575,441.00			453,986.35	2,819.51	118,635.14	543,138.00	456,805.86
141,141.35		2,3	(50,923.55)	90,217.80			633,883.06	567,887.44
27,360.87		2	(27,360.87)					593,417.13
168,502.22	575,441.00		(78,284.42)	544,204.15	2,819.51	118,635.14	1,177,021.06	1,618,110.43
3,761,916.83	6,504,403.46		(1,407,136.26)	5,898,386.70	728,721.77	2,232,075.56	6,290,325.18	17,578,314.91
	3,242,237.48			3,242,237.48			3,242,237.48	3,242,237.48
\$ 3,761,916.83	\$ 9,746,640.94		\$ (1,407,136.26)	\$ 9,140,624.18	\$ 728,721.77	\$ 2,232,075.56	\$ 9,532,562.66	\$ 20,820,552.39

COUNTY OF CUMBERLAND
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2012

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	\$23,501,321.60	\$5,898,386.70	\$29,399,708.30
Trust Fund	784,167.59	3,242,237.48	4,026,405.07
	<u>\$24,285,489.19</u>	<u>\$9,140,624.18</u>	<u>\$33,426,113.37</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, 2012

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unqualified (Unmodified) Opinion

Internal control over financial reporting:

Material weakness identified? yes X no

Significant deficiencies identified? yes X none reported

Noncompliance material to financial statements noted? X yes no

Federal Awards

Internal control over major programs:

Material weakness identified? yes X no

Significant deficiency identified? yes X none reported

Type of auditor's report issued on compliance for major programs Unqualified (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>20.205</u>	Federal Highway Transportation Program
<u>17.275</u>	State Energy Sector Partnership - ARRA
<u>93.558</u>	TANF - Cluster: TANF - WFNJ
<u>97.067</u>	State Homeland Security Grant
<u>10.913</u>	Farmland Preservation Program

Dollar threshold used to determine Type A programs \$ 728,564.68

Auditee qualified as low-risk auditee? X yes no

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012

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

State Financial Assistance

Internal control over major programs:

Material weakness identified? _____ yes X no

Significant deficiency identified? _____ yes X none reported

Type of auditor's report issued on compliance for major programs Unqualified (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 04-04-OMB? _____ yes X no

Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
<u>100-066-1500-021</u>	<u>State and Community Partnership</u>
<u>046-4275-100-XXX</u>	<u>Special Services for the Aging - Area Plan</u>
<u>010-3380-001-000-6010</u>	<u>Farmland Preservation Grant - Trust Fund</u>
<u>062-4545-100-XXX</u>	<u>Work First New Jersey (TANF/FS/GA/SNAP)</u>

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, 2012

Section 2- Schedule of Financial Statement Findings

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

Finding No. 2012-1

Criteria or Specific Requirement

The County is required to follow certain procedures when awarding contracts under Pay-to-Play, Professional Services, and Emergencies rules in accordance with N.J.S.A. 40A:11-1 et seq. (Local Public Contract Law).

Condition

The County awarded several contracts during the year which were not in compliance with all of the requirements of Local Public Contracts Law.

Context

During our test of bids and contracts, it was noted that seven out of twelve contracts tested, did not follow certain aspects of the requirements of Local Public Contracts Law, including contracts not properly awarded in the minutes, political contribution disclosure form not obtained, affirmative action certification not obtained, contract awards not properly advertised in the newspaper, certification of availability of funds not completed, and emergency procurement report not sent to the State.

Effect

The County is not in compliance with the rules and regulations as mandated by the State governing the Local Public Contracts Law.

Cause

Client Oversight

Recommendation

The County should establish procedures to verify that all contracts are awarded in accordance with N.J.S.A. 40A:11-1 et seq. (Local Public Contract Law) and proper documentation is submitted and maintained as required.

View of Responsible Officials and Planned Corrective Action

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

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2012

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, 2012

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 04-04-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 04-04-OMB.

FINANCIAL STATEMENT FINDINGS

Finding No. 2011-1

Condition

It was noted during testing that invoices were received prior to purchase orders being created, purchase order amounts were manually changed, and required public bidding was not obtained for one of the contracts tested. Certification of funds was also not available for all contracts.

Current Status

This finding has been resolved.

FEDERAL AWARDS

None

STATE FINANCIAL ASSISTANCE PROGRAMS

None

COUNTY OF CUMBERLAND
Officials in Office and Surety Bonds

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

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
Carl Kirstein	Director of the Board	C
Thomas Sheppard	Deputy Director of the Board	C
Samuel Fiocchi, Sr.	Member of the Board	C
Dr. Mary Gruccio	Member of the Board	C
Carol Musso	Member of the Board	C
Tony Surace	Member of the Board	C
William Whelan	Member of the Board	C
Kenneth Mecouch	County Administrator and Clerk of the Board Of Chosen Freeholders	C
Kimberly Wood	Deputy County Administrator	
Gregory Facemyer	Acting Chief Financial Officer	\$1,200,000 A
Theodore Baker	County Counsel	
Gloria Noto	County Clerk	50,000 A
Gregory Facemyer	Treasurer	
Robert Austino	Sheriff	35,000 A
Douglas Rainear	Surrogate	25,000 A
William Rafferty	Engineer	
Jennifer Webb-McRae	Prosecutor	
Patricia Belmont	County Tax Administrator	
Virginia Preesda	Public Health Coordinator	
Gloria Noto	County Adjuster	
Richard Stepura	County Superintendent of Schools	
James Matlock Sr.	Public Safety Director	
Jean Edwards	Director of the Library	
Robert Balicki	Warden, C.C. Department of Corrections	50,000 B
T. Joseph Pontani	Director of Purchasing	
Veronica Surrency	Superintendent of Juvenile Detention Center	
Jason Cossaboon	Data Processing Manager	

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

A handwritten signature in black ink, reading "Carol A. McAllister". The signature is written in a cursive style with a small flourish above the 'l' in "Allister".

Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

