

COUNTY OF CUMBERLAND

STATE OF NEW JERSEY

REPORT OF AUDIT

**FOR THE YEAR ENDING
DECEMBER 31, 2009**



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COUNTY OF CUMBERLAND

PART 1

REPORT OF AUDIT OF FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
DECEMBER 31, 2009**

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 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, 2009 and 2008, and the related statements of operations and changes in fund balance-- regulatory basis for the years then ended, and the related statement of revenues-- regulatory basis, statement of expenditures-- regulatory basis, and statement of general fixed assets group of accounts for the year ended December 31, 2009. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The scope of our audit did not include the County of Cumberland's Prisoners Welfare Fund of the Jail. The accounts of the County Board of Social Services are regularly audited by representatives of the Division of Public Welfare, Bureau of Business Services, State Department of Institutions and Agencies and have not been examined as part of this audit. Our audit did not include verification of claims or auditing procedures required to determine that expenditures complied with legal provisions of any agreements for the Workers' Compensation Self-Insurance Fund. Procedures were limited to the reconciliation of cash. Also, the adequacy of these funds was not determined.

As described in Note 1, the financial statements previously referred to have been prepared in conformity with accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects on the financial statements of the requirement that the County prepare its financial statements in accordance with the accounting practices discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County of Cumberland, State of New Jersey, as of December 31, 2009 and 2008, or the results of its operations and changes in fund balance for the years then ended.

Furthermore, in our opinion, except for the effect on the financial statements of the omission described in the third paragraph, the financial statements referred to above 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, 2009 and 2008, and the results of its operations and changes in fund balance of such funds-- regulatory basis for the years then ended, and the revenues-- regulatory basis, expenditures-- regulatory basis of the various funds, for the year ended December 31, 2009 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.

In accordance with Government Auditing Standards, we have also issued our report dated August 19, 2010 on our consideration of the County of Cumberland, State of New Jersey's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Cumberland's 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 not a required part of the financial statements. In addition, the supplementary 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements of each of the respective individual funds and account group taken as a whole.

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
August 19, 2010

**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**

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

We have audited the financial statements (regulatory basis) of the County of Cumberland, State of New Jersey, as of and for the year ended December 31, 2009, and have issued our report thereon dated August 19, 2010, which indicated that the 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. In our report, our opinion was qualified because there were scope limitations on the Prisoners' Welfare Fund, the Board of Social Services and Workers' Compensation Self-Insurance Fund. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Cumberland's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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 County's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a significant deficiency in internal control over financial reporting as finding no.: 2009-1. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Cumberland's financial statements are free of 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 that is required to be reported under Government Auditing Standards, and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey which is described in the accompanying Schedule of Findings and Questioned Costs as finding no.: 2009-1.

The County of Cumberland's response to the finding identified in our report is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County of Cumberland's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the management of the County, the Division of Local Government Services, Department of Community Affairs, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
August 19, 2010

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Assets, Liabilities, Reserves and
 Fund Balance -- Regulatory Basis
 As of December 31, 2009 and 2008

<u>ASSETS</u>	<u>Ref.</u>	<u>2009</u>	<u>2008</u>
Regular Fund:			
Cash--General	SA-1	\$ 30,862,428.83	\$ 32,085,901.11
Cash--Change Funds	SA-2	240.00	240.00
		<u>30,862,668.83</u>	<u>32,086,141.11</u>
Receivables with Full Reserves:			
Revenue Accounts Receivable	SA-6	226,718.22	304,422.70
Deferred Charges:			
Expenditure without an Appropriation	SA-7		6,881.94
		<u>31,089,387.05</u>	<u>32,397,445.75</u>
Federal and State Grant Fund:			
Cash	SA-1	3,427,994.64	2,002,925.76
Federal and State Grants Receivable	SA-8	30,036,419.39	25,400,198.95
		<u>33,464,414.03</u>	<u>27,403,124.71</u>
		<u>\$ 64,553,801.08</u>	<u>\$ 59,800,570.46</u>

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Assets, Liabilities, Reserves and
 Fund Balance -- Regulatory Basis
 As of December 31, 2009 and 2008

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>Ref.</u>	<u>2009</u>	<u>2008</u>
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3 & SA-9	\$ 5,674,485.69	\$ 6,287,714.77
Reserve for Encumbrances	SA-10	2,856,616.39	3,286,814.11
Accounts Payable	SA-11	132,739.93	193,014.98
Reserve for Capital Transportation Program Expenditures	SA-12	24,399.23	111,503.57
Due to State of NJ - Chapter 12 Bond Interest	SA-13		8,657.05
Cash Held by the County Treasurer:			
Board of Health	SA-14	3,005,323.80	2,768,183.45
County Library	SA-15	218,372.83	180,507.35
		<u>11,911,937.87</u>	<u>12,836,395.28</u>
Reserve for Receivables	A	226,718.22	304,422.70
Fund Balance	A-1	<u>18,950,730.96</u>	<u>19,256,627.77</u>
		<u>31,089,387.05</u>	<u>32,397,445.75</u>
Federal and State Grant Fund:			
Reserve for Encumbrances	SA-10	8,428,956.11	4,051,664.04
Unappropriated Reserves	SA-16	198,082.33	303,400.98
Appropriated Reserves	SA-17	<u>24,837,375.59</u>	<u>23,048,059.69</u>
		<u>33,464,414.03</u>	<u>27,403,124.71</u>
		<u>\$ 64,553,801.08</u>	<u>\$ 59,800,570.46</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, 2009 and 2008

<u>Revenue and Other Income Realized</u>	<u>2009</u>	<u>2008</u>
Fund Balance Utilized	\$ 5,400,000.00	\$ 2,927,596.00
Miscellaneous Revenue Anticipated	68,379,261.68	71,552,674.00
Receipts from Current Taxes	82,938,491.00	84,292,000.00
Non-Budget Revenue	737,253.51	992,225.06
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	5,294,008.74	3,943,695.02
Accounts Payable Canceled	143,957.78	22,292.72
Cancellation of Grant Balances	17,804.92	95,603.06
Prior Year Voided Check	73.43	
	<hr/>	<hr/>
Total Income	162,910,851.06	163,826,085.86
	<hr/>	<hr/>
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	44,493,482.00	41,639,175.00
Other Expenses	95,868,415.43	94,773,585.58
Capital Improvements	300,000.00	4,000,000.00
Debt Service	8,738,854.00	11,358,928.96
Deferred Charges and Regulatory Expenditures	8,378,709.19	7,081,161.99
Refund of Prior Year Grant Revenue	27,287.25	
Refund of Prior Year Revenue	10,000.00	
	<hr/>	<hr/>
Total Expenditures	157,816,747.87	158,852,851.53
	<hr/>	<hr/>
Excess in Revenues	5,094,103.19	4,973,234.33
	<hr/>	<hr/>
<u>Fund Balance</u>		
Balance Jan. 1	19,256,627.77	17,210,989.44
	<hr/>	<hr/>
Decreased by:	24,350,730.96	22,184,223.77
Utilized as Revenue	5,400,000.00	2,927,596.00
	<hr/>	<hr/>
Balance Dec. 31	\$ 18,950,730.96	\$ 19,256,627.77
	<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, 2009

	<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	\$ 5,400,000.00		\$ 5,400,000.00	-
Miscellaneous Revenues:				
Local Revenues:				
County Clerk	600,000.00		636,501.64	\$ 36,501.64
Surrogate	93,500.00		81,748.89	(11,751.11)
Sheriff	148,000.00		118,237.10	(29,762.90)
Interest on Investments and Deposits	1,126,000.00		685,152.24	(440,847.76)
County Adjuster	48,000.00		49,459.54	1,459.54
Administration Fee from Board of Health	300,000.00		299,464.96	(535.04)
Indirect Cost Allocation - Federal Grants	247,000.00		98,201.67	(148,798.33)
Reimbursement of Election Expenses - School Board Election	125,000.00		121,169.15	(3,830.85)
Reimbursement of Election Expenses - Primary / General Election	175,000.00		218,840.95	43,840.95
Motor Vehicle Fine Fund	300,000.00		300,000.00	
Fringe Benefit Reimbursements	2,743,057.00		3,034,663.35	291,606.35
State Aid:				
County College Bonds (NJSA 54:18A)	1,413,875.00		1,422,125.00	8,250.00
Debt Service Vocational School, Chapter 74 laws of 1978				
Permanent Disability--Patients in County Institutions (N.J.S.A. 44:7-38 et seq)	15,000,000.00		14,707,036.63	(292,963.37)
Cumberland Manor - Medicaid Peer Grouping	1,174,289.00		935,087.72	(239,201.28)
Housing of State Prisoners in County Jails	900,000.00		909,746.00	9,746.00
State Aid Salary Reimbursements:				
Mental Health Board	9,000.00		12,000.00	3,000.00
County Prosecutor	53,000.00		70,200.00	17,200.00
Emergency Management	44,000.00		5,020.00	(38,980.00)
Office on Aging - State Subsidy	58,000.00		58,000.00	
Juvenile Detention Center - Meal Subsidy (School Lunch Program)	50,000.00		59,972.31	9,972.31
<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	1,880,114.00		1,880,114.00	
Supplemental Social Security Income	605,529.00		583,002.00	(22,527.00)
Psychiatric Facilities (ch 73 PL 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	3,969,227.00		3,969,227.00	
Maintenance of Patients in State Institutions for Mentally Retarded	6,864,575.00		6,864,675.00	100.00

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2009

	<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:				
U.S. Department of Health and Human Services:				
Area Plan Grant	\$ 2,162,817.00	\$ 38,263.00	\$ 2,201,080.00	
America Recovery & Reinvestment Act (ARRA) - Nutrition/MOW		51,216.00	51,216.00	
Childhood Lead Poisoning Prevention	25,225.00		25,225.00	
Lead Intervention for Children at Risk		249,000.00	249,000.00	
Social Services Block Grant (Aging)	93,760.00		93,760.00	
Social Services Block Grant (Health-Medical Assistance)		15,100.00	15,100.00	
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		78,691.00	78,691.00	
Special Child Health Early Intervention/Case Management		164,093.00	164,093.00	
HIV Emergency Relief - Transportation	293,318.00		293,318.00	
HIV Emergency Relief - Transportation		487,728.00	487,728.00	
Minority AIDS Incentive Program		68,634.00	68,634.00	
Personal Assistance Service Program	352,500.00		352,500.00	
Division of Mental Health Services - Disaster Liaison Grant		2,500.00	2,500.00	
Older Volunteers Enrich America Honorees Program		1,200.00	1,200.00	
America Recovery & Reinvestment Act (ARRA) - Services for the Homeless		108,960.00	108,960.00	
National Foundation for the Arts and Humanities:				
Promotion of the Arts	135,296.00		135,296.00	
Federal Emergency Management Agency (FEMA):				
Emergency Food & Shelter Program		4,138.00	4,138.00	
U.S. Department of Justice:				
Edward Byrne - Local Law Enforcement/Megan's Law JAG	11,780.00		11,780.00	
Juvenile Accountability Incentive Block Grant	17,731.00		17,731.00	
Edward Bryne Memorial Assistance Grant (JAG) - ARRA		50,000.00	50,000.00	
City of Vineland - Edward Bryne Memorial Assistance Grant (JAG)		16,051.00	16,051.00	
Multi-Jurisdictional Gang, Gun & Narcotics Task Force Program		78,768.00	78,768.00	
Project Safe Neighborhoods	31,552.00		31,552.00	
FY 2008 State Criminal Alien Assistance Program		184.00	184.00	
SCAAP - State Criminal Alien Assistance Program		100,531.00	100,531.00	
Emergency Management Assistance Grant	68,000.00		68,000.00	
State Homeland Security Grant		39,125.85	39,125.85	
U.S. Department of Labor:				
Workforce Investment Act		5,424,161.00	5,424,161.00	
Work First in New Jersey		3,480,283.00	3,480,283.00	
CCOET TANF-Dislocated Worker Advance Program	66,000.00		66,000.00	
DHS Special Initiative & Transportation Grant		401,259.00	401,259.00	
N.J. Department of Labor & Workforce Development:				
Work Force Learning Link		146,389.00	146,389.00	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2009

	<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 Transportation:				
South Jersey Transportation Planning Organization		\$ 72,400.00	\$ 72,400.00	
Federal Transit Administration:				
Section 5311 Capital & Operating Grant	\$ 48,600.00		48,600.00	
Section 5307 Capital & Operating Grant	1,121,292.00		1,121,292.00	
U.S. Corportation for National & Community Service:				
Retired Senior Volunteer Program (RSVP)		53,442.00	53,442.00	
N.J. Department of Health and Senior Services:				
Right to Know		9,848.00	9,848.00	
Commission for the Blind & Visually Impaired	22,035.00		22,035.00	
Social Services for the Homeless	312,436.00		312,436.00	
Comprehensive Alcoholism and Drug Abuse Program	679,345.00		679,345.00	
Augmenting Mental Health Program	6,000.00		6,000.00	
Mental Health Board Enhancement Funding		6,000.00	6,000.00	
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 Community Affairs:				
CDBG - Small Cities Block Grant - Regional Senior Center		315,000.00	315,000.00	
N.J. Department of Education:				
Comprehensive Education Improvement Act		202,500.00	202,500.00	
N.J. Department of Environmental Protection and Energy:				
Clean Communities		139,034.57	139,034.57	
Cumberland County Wastewater Management Plan		100,000.00	100,000.00	
County Enviromental Health Act		163,611.00	163,611.00	
County Enviromental Health Act - Supplement		195,000.00	195,000.00	
N.J. Department of State:				
Historical Commission, Operating Support Grant	2,040.00		2,040.00	
Public Archives and Records Infrastructure Support Grants Program		476,673.00	476,673.00	
N.J. Department of Law and Public Safety:				
Commodities Distribution Plan		33,685.00	33,685.00	
Edward Byrne Memorial Justice Assistance Grant (JAG)		75,000.00	75,000.00	
Special Needs Shelter Planning & Support		21,400.00	21,400.00	
Victims of Crime Act - Victim Assistance Program		112,610.00	112,610.00	
Sexual Assault Nurse Examiner		67,655.00	67,655.00	
"Buckle Up South Jersey" Seat Belt Initiative Grant		4,000.00	4,000.00	
N.J. Department of Military and Veterans Affairs:				
Veterans Transportation System		15,000.00	15,000.00	
N.J. Department of Transportation:				
Transportation Trust Fund		3,154,000.00	3,154,000.00	
2009 Annual Transportation Program (ATP)		2,350,000.00	2,350,000.00	
Federal Highway Administration - ARRA Road Program		474,160.00	474,160.00	
Federal Highway Administration - Fairton-Millvileed Rd (CR 698) Resurfacing Project		809,160.00	809,160.00	
Federal Highway Administration - Old Deerfield Pike (CR 606) Resurfacing Project		815,000.00	815,000.00	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2009

	<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):				
NJ Office of Emergency Management				
Radiological Emergency Response Plan		\$ 81,729.20	\$ 81,729.20	
Casino Fund:				
Senior Citizens and Disabled Resident Transportation Assist	\$ 618,919.00		618,919.00	
Other Special Items:				
Reserve for Capital Transportation Program Expenditures	111,504.00		111,503.57	\$ (0.43)
Juvenile Detention Center - Room and Board Fees	1,067,750.00		1,135,785.00	68,035.00
County Clerk	500,000.00		469,163.60	(30,836.40)
Surrogate	76,500.00		77,854.87	1,354.87
Sheriff	84,000.00		68,050.51	(15,949.49)
Reserve for Payment of Bonds	100,000.00		266,474.60	166,474.60
Title IV-Monetary Allowance in Lieu of Rent	447,000.00		410,406.59	(36,593.41)
Added & Omitted Taxes	781,524.00		781,523.96	(0.04)
Jail - Inmate Telephone	200,000.00		200,000.00	
Cumberland County Improvement Authority - Reimbursement	400,000.00			(400,000.00)
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam Debt Service Reimbursements	26,378.00		25,724.00	(654.00)
Interlocal Agreement with Salem County - Mosquito Control, West Nile Virus	40,000.00		33,982.21	(6,017.79)
	48,687,787.00	20,753,182.62	68,379,261.68	(1,061,707.94)
Amount to be Raised by Taxation	82,938,491.00		82,938,491.00	
Budget Totals	137,026,278.00	20,753,182.62	156,717,752.68	(1,061,707.94)
Non-Budget Revenue			737,253.51	737,253.51
	<u>\$ 137,026,278.00</u>	<u>\$ 20,753,182.62</u>	<u>\$ 157,455,006.19</u>	<u>\$ (324,454.43)</u>

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2009

Analysis of Realized Revenue

Interest on Investments and Deposits:

Treasurer	\$ 722,466.16	
Cumberland Manor	190.15	
Clerk	1,600.85	
Surrogate	94.55	
Sheriff	<u>2,478.28</u>	
		\$ 726,829.99

Less Interest Allocation to:

Board of Health	9,569.13	
Prosecutor's Asset Maintenance Account	1,426.20	
Prosecutor's Law Enforcement Trust Account	2,353.15	
Prosecutor's Federal Justice Account	55.46	
Farmland Preservation	3,874.58	
Reserve for Capital Transportation Program	<u>24,399.23</u>	
		<u>41,677.75</u>
		<u>\$ 685,152.24</u>

Analysis of Non-Budget Revenue

Miscellaneous Revenue not Anticipated:

Revenue Accounts Receivable:		
Prosecutor's Office--Discovery Fees	15,567.75	
Rent--SJ Drug Treatment	<u>3,900.00</u>	
		\$ 19,467.75

Treasurer:

Miscellaneous, Reimbursements, and Refunds	120,189.08
Sales of Equipment and Property	10,990.37
Copies	4,514.25
Prior Year Refunds	418.30

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Then Ended December 31, 2009

Analysis of Non-Budget Revenue (Cont'd)

Treasurer (Cont'd):

Conditional Discharge and Bail Forfeitures	\$ 62,415.50	
Board of Construction Appeals	450.00	
Planning Board -- Sundry	2.50	
Election Board -- Voter Registration Lists	2,448.45	
Probation -- Fines & Restitution	450.00	
Purchasing -- Bid Specifications	4,195.00	
Sheriff -- Title IV-D Reimbursement	18,805.29	
Court Reim-Telephone Operator	111,240.20	
Court Reim-Messenger Service	9,540.56	
Aging -- Link Access	2,610.00	
Jail -- Social Security Reimbursement	25,200.00	
Jail -- Inmate Medical Co-pay	12,794.65	
Jail -- Vending Machine Commissions	992.43	
Jail - Fines & Fees	135.73	
Manor -- Vending Machine Commissions	1,300.47	
Manor Medicare Reimbursement	241,003.00	
Roads -- Road Opening Fees	9.00	
Roads -- Bid Specifications	7,550.00	
Reimbursement for Priority Funding	63,950.50	
Prior Year Extradition Fees Collected	831.75	
Sheriff - Cell Phone Donations	42.50	
Sheriff - Vending Machine Commissions	106.23	
State Reimbursed Salaries	<u>15,600.00</u>	
		<u>\$ 717,785.76</u>
		<u>\$ 737,253.51</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, 2009

	Appropriations			Expended		Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
<u>Operations</u>						
<u>General Government</u>						
Board of Chosen Freeholders:						
Salaries and Wages - Freeholders	\$ 188,000.00	\$ 188,000.00	\$ 131,647.28		\$ 56,352.72	
Other Expenses - Freeholders	94,255.00	94,255.00	78,665.62	\$ 8,439.54	7,149.84	
County Clerk:						
Salaries and Wages	533,160.00	543,160.00	526,697.97		16,462.03	
Other Expenses	168,649.00	168,649.00	144,218.75	10,162.61	14,267.64	
Department of Finance:						
Salaries and Wages	1,390,000.00	1,390,000.00	1,277,669.68		112,330.32	
Other Expenses	132,000.00	132,000.00	80,909.76	4,026.59	47,063.65	
Auditor	128,000.00	128,000.00			128,000.00	
Computerized Data Processing:						
Salaries and Wages	329,126.00	329,126.00	310,169.84		18,956.16	
Other Expenses	137,300.00	137,300.00	72,833.82	63,559.69	906.49	
Board of Taxation:						
Salaries and Wages	170,000.00	170,000.00	163,771.92		6,228.08	
Other Expenses	12,900.00	12,900.00	10,627.12	80.90	2,191.98	
Board of Elections:						
Salaries and Wages	328,307.00	318,307.00	267,951.11		50,355.89	
Other Expenses	727,700.00	681,777.00	534,122.87	15,502.38	132,151.75	
Legal Department - County Counsel:						
Salaries and Wages	122,250.00	122,250.00	61,780.84		60,469.16	
Other Expenses	427,500.00	427,500.00	277,969.35	72,618.30	76,912.35	
County Surrogate:						
Salaries and Wages	328,000.00	317,000.00	289,952.54		27,047.46	
Other Expenses	27,728.00	38,728.00	20,872.96	13,094.65	4,760.39	
County Adjuster's Office:						
Salaries and Wages	81,000.00	81,000.00	75,873.37		5,126.63	
Other Expenses	60,325.00	260,325.00	57,429.13	180,765.00	22,130.87	
Planning and Development:						
Salaries and Wages	657,794.00	657,794.00	558,686.62		99,107.38	
Other Expenses	196,915.00	196,915.00	98,034.01	85,104.29	13,776.70	
Buildings and Grounds:						
Salaries and Wages	1,426,000.00	1,426,000.00	1,283,774.03		142,225.97	
Other Expenses	888,875.00	888,875.00	603,771.80	113,375.70	171,727.50	
<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	175,000.00	175,000.00	128,490.51		46,509.49	
Other Expenses	4,725.00	4,725.00	1,828.41	601.60	2,294.99	
<u>Insurance</u>						
Other Insurance Premiums	2,510,000.00	2,510,000.00	2,510,000.00			
Workers' Compensation Insurance	750,000.00	750,000.00	750,000.00			
Group Insurance Plan - Employee	14,930,808.00	14,703,738.00	14,703,738.00			

(Continued)

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COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2009

	Appropriations			Expended		Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
<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)	\$ 224,720.00	\$ 224,720.00	\$ 224,720.00			
Supplemental Security Income	605,529.00	605,529.00	605,529.00			
Division of Youth and Family Services	1,880,114.00	1,880,114.00	1,880,114.00			
Maintenance for Mental Diseases	5,262,636.00	5,262,636.00	5,262,636.00			
Developmental Disabilities	6,864,675.00	6,864,675.00	6,864,675.00			
<u>Public Safety</u>						
Emergency Medical Services Training & Dispatch Center:						
Salaries and Wages	1,404,000.00	1,404,000.00	1,229,085.02		\$ 174,914.98	
Other Expenses	116,000.00	116,000.00	77,685.22	\$ 31,073.02		7,241.76
Emergency Management Services:						
Salaries and Wages	239,000.00	239,000.00	219,057.73			19,942.27
Other Expenses	21,745.00	21,745.00	19,762.23	1,869.26		113.51
Voluntary Fire Police Contract	16,745.00	16,745.00	16,745.00			
Sheriffs' Office:						
Salaries and Wages	3,490,000.00	3,490,000.00	3,378,440.81			111,559.19
Other Expenses	388,200.00	388,200.00	186,184.02	173,886.92		28,129.06
County Medical Examiner - Other Expenses	832,774.00	832,774.00	428,464.96	175,165.00		229,144.04
Prosecutors Office:						
Salaries and Wages	7,259,174.00	7,259,174.00	6,717,148.41			542,025.59
Other Expenses	700,000.00	700,000.00	623,024.86	29,948.57		47,026.57
Jail:						
Salaries and Wages	10,140,000.00	10,440,000.00	10,299,227.30			140,772.70
Other Expenses	4,414,641.00	4,114,641.00	2,933,845.29	594,393.67		586,402.04
Juvenile Detention:						
Salaries and Wages	2,186,270.00	2,186,270.00	2,021,855.56			164,414.44
Other Expenses	214,217.00	214,217.00	170,257.31	37,709.04		6,250.65
<u>Roads and Bridges</u>						
Roads and Bridges:						
Salaries and Wages	1,806,000.00	1,806,000.00	1,590,798.47			215,201.53
Other Expenses	471,476.00	471,476.00	367,722.87	91,112.49		12,640.64
Traffic Engineer:						
Salaries and Wages	141,000.00	141,000.00	132,731.02			8,268.98
Other Expenses	101,840.00	101,840.00	64,207.52	30,348.00		7,284.48
Engineering Department:						
Salaries and Wages	571,000.00	571,000.00	481,274.80			89,725.20
Other Expenses	24,320.00	24,320.00	10,433.61	11,866.45		2,019.94
Mosquito Control N.J.S.A. (26:9-27et al):						
Salaries and Wages	502,000.00	502,000.00	452,239.32			49,760.68
Other Expenses	76,095.00	76,095.00	61,716.92	13,567.16		810.92

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2009

	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	\$ 6,000.00	\$ 8,000.00	\$ 4,960.85	\$ 2,000.00	\$ 1,039.15	
Office on Aging and Disabled:						
Salaries and Wages	318,000.00	318,000.00	204,852.91		113,147.09	
Other Expenses	54,913.00	54,913.00	22,200.12	2,508.12	30,204.76	
Alcoholic & Drug Abuse Treatment Clinic:						
Salaries and Wages	110,000.00	110,000.00	107,249.15		2,750.85	
Other Expenses	27,082.00	27,082.00	10,723.47	1,076.30	15,282.23	
Peer Grouping:						
Salaries and Wages - Office on Aging & Disabled	44,504.00	44,504.00	40,068.10		4,435.90	
Other Expenses - Office on Aging and Disabled	74,214.00	74,214.00	65,936.00	2,053.50	6,224.50	
Contributions to Social Service Agencies	331,785.00	331,071.00	234,117.39	74,468.71	22,484.90	
County Social Service Board - Administration	6,266,224.00	6,266,224.00	6,266,224.00			
Human Services:						
Salaries and Wages	15,400.00	15,400.00	12,000.00		3,400.00	
Other Expenses	101,000.00	101,714.00	88,994.12	11,893.14	826.74	
Contributions to Social Service Agencies	164,578.00	164,578.00	27,500.50	95,360.00	41,717.50	
Cumberland Manor:						
Salaries and Wages	8,913,497.00	8,913,497.00	8,428,521.65		484,975.35	
Other Expenses	3,247,155.00	3,247,155.00	2,594,451.78	538,517.39	114,185.83	
<u>Parks, Recreation, Public Celebrations and Public Ceremonies</u>						
Recreation Commission (RS 40:12-1 et. seq.):						
Salaries and Wages	60,000.00	60,000.00	48,296.39		11,703.61	
Other Expenses	64,460.00	64,460.00	37,886.25	24,390.00	2,183.75	
War Veterans Burial & Grave Decorations:						
Salaries and Wages	52,000.00	52,000.00	49,865.84		2,134.16	
Other Expenses	31,880.00	31,880.00	15,344.27	182.60	16,353.13	
<u>Education</u>						
Historical Society	12,000.00	12,000.00	12,000.00			
Library	793,133.00	793,133.00	793,133.00			
County College	5,854,944.00	5,854,944.00	5,854,944.00			
Reimbursement for Residents Attending Out of County Two Year Colleges (N.J.S. 18A 64A:23)	75,000.00	75,000.00	27,350.40	915.00	46,734.60	
<u>Education</u>						
County Extension Service Farm and Home Demonstrations:						
Salaries and Wages	586,000.00	586,000.00	476,764.22		109,235.78	
Other Expenses	68,383.00	68,383.00	52,244.53	9,405.90	6,732.57	
Vocational School	2,003,900.00	2,003,900.00	2,003,900.00			
Office of the County Superintendent of Schools:						
Salaries and Wages	216,000.00	216,000.00	199,685.62		16,314.38	
Other Expenses	218,263.00	218,263.00	211,577.06	1,283.11	5,402.83	
Sick Leave and Vacation	190,000.00	190,000.00	190,000.00			
Salary Adjustments	300,000.00	300,000.00	29,864.52		270,135.48	
Educational Fund	100,000.00	100,000.00	48,551.50	50,152.00	1,296.50	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2009

	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	\$ 122,000.00	\$ 122,000.00	\$ 115,663.79		\$ 6,336.21
Other Expenses	511,200.00	541,200.00	488,750.05	\$ 51,267.86	1,182.09
Lighting on Highways and Bridges	65,000.00	70,000.00	62,109.41	6,609.37	1,281.22
Postage	169,050.00	169,050.00	109,888.94	233.01	58,928.05
Facilities Costs	3,016,226.81	2,616,226.81	2,139,398.67	185,429.55	291,398.59
Gasoline	550,000.00	513,000.00	310,787.64	500.00	201,712.36
Sub-Total Operations	111,629,779.81	111,156,786.81	102,726,875.70	2,816,516.39	5,613,394.72
<u>State and Federal Programs Off-Set by Revenues</u>					
U.S. Department of Health and Human Services:					
Area Plan Grant (40A:4-87 \$33,176.00+, \$5,087.00+)	2,553,276.00	2,591,539.00	2,591,539.00		
Childhood Lead Poisoning Prevention	25,225.00	25,225.00	25,225.00		
Lead Intervention for Children at Risk (40A:4-87 \$249,000.00+)		249,000.00	249,000.00		
Social Services Block Grant (Aging)	93,760.00	93,760.00	93,760.00		
Social Services Block Grant (Health-Medical Assistance) (40A:4-87 \$15,100.00+)		15,100.00	15,100.00		
Social Services Block Grant (Alcohol)	88,555.00	88,555.00	88,555.00		
Social Services Block Grant (State & Community Partnership Grant/Family Court)	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 \$78,691.00+)		78,691.00	78,691.00		
Special Child Health Early Intervention (40A:4-87 \$164,093.00+)		164,093.00	164,093.00		
HIV Emergency Relief - Ryan White Grant	293,318.00	293,318.00	293,318.00		
HIV Emergency Relief Project Grants (40A:4-87 \$487,728.00+)		487,728.00	487,728.00		
Minority AIDS Incentive Program (40A:4-87 \$68,552.00+, \$82.00+)		68,634.00	68,634.00		
Personal Assistance Service Program	352,500.00	352,500.00	352,500.00		
Disaster Liaison Grant (40A:4-87 \$2,500.00+)		2,500.00	2,500.00		
Older Volunteers Enrich America Honorees Program (40A:4-87 \$1,200.00+)		1,200.00	1,200.00		
America Recovery & Reinvestment Act (ARRA) - Nutrition/MOW (40A:4-87 \$51,216.00+)		51,216.00	51,216.00		
America Recovery & Reinvestment Act (ARRA) - Nutrition/MOW - Match (40A:4-85 \$9,039.00+)		9,039.00	9,039.00		
America Recovery & Reinvestment Act (ARRA) - Services for the Homeless (40A:4-87 \$108,960.00+)		108,960.00	108,960.00		
U.S. Corporation for National & Community Service:					
Retired Senior Volunteer Program (RSVP) (40A:4-87 \$53,442.00+)		53,442.00	53,442.00		
Retired Senior Volunteer Program (RSVP) - Match (40A:4-85 \$88,675.00+)		88,675.00	88,675.00		
National Foundation for the Arts and Humanities:					
Promotion of the Arts	135,296.00	135,296.00	135,296.00		
Federal Emergency Management Agency (FEMA):					
Local Law Enforcement Block Grant	15,707.00	15,707.00	15,707.00		
Emergency Management Performance Grant	68,000.00	68,000.00	68,000.00		
State Homeland Security Grant (40A:4-87 \$39,125.85+)		39,125.85	39,125.85		
Project Safe Neighborhood	31,552.00	31,552.00	31,552.00		
Emergency Food & Shelter Program (40A:4-87 \$3,966.00+, \$172.00+)		4,138.00	4,138.00		
U.S. Department of Justice:					
FY 2008 State Criminal Alien Assistance Program (40A:4-87 \$184.00+)		184.00	184.00		
SCAAP - State Criminal Alien Assistance Program (40A:4-87 \$100,531.00+)		100,531.00	100,531.00		
Juvenile Accountability Incentive Block Grant (JAIG)	19,701.00	19,701.00	19,701.00		

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2009

	Appropriations		Expended		Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	
<u>State and Federal Programs Off-Set by Revenues (Cont'd)</u>					
Edward Byrne Memorial Assistance Grant (JAG) - ARRA (40A:4-87 \$50,000.00+)		\$ 50,000.00	\$ 50,000.00		
City of Vineland - Edward Byrne Memorial Assistance Grant (JAG) (40A:4-87 \$16,051.00+)		16,051.00	16,051.00		
Multi-Jurisdictional Gang, Gun & Narcotics Task Force Program (40A:4-87 \$78,768.00+)		78,768.00	78,768.00		
Multi-Jurisdictional Gang, Gun & Narcotics Task Force Program - Match (40A:4-85 \$78,768.00+)		78,768.00	78,768.00		
South Jersey Transportation Planning Organization/US Department of Transportation (40A:4-87 \$72,400.00+)		72,400.00	72,400.00		
South Jersey Transportation Planning Organization/US Department of Transportation - Match (40A:4-85 \$18,100.00+)		18,100.00	18,100.00		
Federal Transit Administration:					
Section 5311 Capital & Operating Grant	\$ 54,000.00	54,000.00	54,000.00		
Section 5307 Capital & Operating Grant	1,504,541.00	1,504,541.00	1,504,541.00		
N.J. Department of Health and Senior Services:					
Right to Know (40A:4-87 \$9,848.00+)		9,848.00	9,848.00		
Commission for the Blind & Visually Impaired	22,035.00	22,035.00	22,035.00		
Social Services for the Homeless	312,436.00	312,436.00	312,436.00		
Comprehensive Alcoholism and Drug Abuse Program	730,111.00	730,111.00	730,111.00		
Augmenting Mental Health	6,000.00	6,000.00	6,000.00		
Mental Health Board Enhancement Funding (40A:4-87 \$6,000.00+)		6,000.00	6,000.00		
NJ Department of Labor & Workforce Development/U.S. Department of Labor: Work Force Learning Link (40A:4-87 \$146,389.00+)		146,389.00	146,389.00		
U.S. Department of Labor:					
CCOET TANF-Dislocated Worker Advance Program	66,000.00	66,000.00	66,000.00		
N.J. Department of Labor & Workforce Development:					
DHS Special Initiative & Transportation Grant (40A:4-87 \$401,259.00+)		401,259.00	401,259.00		
Workforce First New Jersey (40A:4-87 \$3,480,283.00+)		3,480,283.00	3,480,283.00		
Workforce Investment Act & TANF (40A:4-87 \$2,614,664.00+)		2,614,664.00	2,614,664.00		
Workforce Investment Act (40A:4-87 \$2,809,497.00+)		2,809,497.00	2,809,497.00		
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 Community Affairs:					
CDBG - Small Cities Block Grant - Regional Senior Center (40A:4-87 \$315,000.00+)		315,000.00	315,000.00		
N.J. Department of Education:					
Comprehensive Education Improvement Act (40A:4-87 \$202,500.00+)		202,500.00	202,500.00		
Comprehensive Education Improvement Act - Match (40A:4-85 \$247,771.00+)		247,771.00	247,771.00		
N.J. Department of Environmental Protection:					
Clean Communities (40A:4-87 \$109,289.96+, \$29,744.61+)		139,034.57	139,034.57		
Cumberland County Wastewater Management Plan (40A:4-87 \$100,000.00+)		100,000.00	100,000.00		
County Environmental Health Act (40A:4-87 \$163,611.00+)		163,611.00	163,611.00		
County Environmental Health Act - Supplement (40A:4-87 \$195,000.00+)		195,000.00	195,000.00		
N.J. Department of State:					
Historical Commission, Operating Support Grant	2,040.00	2,040.00	2,040.00		
Public Archives and Records Infrastructure Support Grants Program (40A:4-87 \$476,673.00+)		476,673.00	476,673.00		
N.J. Department of Law and Public Safety:					
Commodities Distribution Plan (40A:4-87 \$33,685.00+)		33,685.00	33,685.00		
Commodities Distribution Plan - Match (40A:4-85 \$33,685.00+)		33,685.00	33,685.00		
Edward Byrne Memorial Justice Assistance Grant (JAG) (40A:4-87 \$75,000.00+)		75,000.00	75,000.00		
Edward Byrne Memorial Justice Assistance Grant (JAG) - Match (40A:4-85 \$25,000.00+)		25,000.00	25,000.00		

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2009

	Appropriations		Expended		Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	
<u>State and Federal Programs Off-Set by Revenues (Cont'd)</u>					
Special Needs Shelter Planning & Support (40A:4-87 \$21,400.00+)		\$ 21,400.00	\$ 21,400.00		
Special Needs Shelter Planning & Support - Match (40A:4-85 \$21,400.00+)		21,400.00	21,400.00		
Victims of Crime Act - Victim Assistance Program (40A:4-87 \$112,610.00+)		112,610.00	112,610.00		
Victims of Crime Act - Match (40A:4-85 \$28,153.00+)		28,153.00	28,153.00		
Sexual Assault Nurse Examiner (40A:4-87 \$67,355.00+)		67,655.00	67,655.00		
Sexual Assault Nurse Examiner - Match (40A:4-85 \$16,914.00+)		16,914.00	16,914.00		
"Buckle Up South Jersey" Seat Belt Initiative Grant (40A:4-87 \$4,000.00+)		4,000.00	4,000.00		
N.J. Department of Military and Veterans Affairs:					
Veterans Transportation System (40A:4-87 \$15,000.00+)		15,000.00	15,000.00		
N.J. Department of Transportation:					
2009 Annual Transportation Program (ATP) (40A:4-87 \$3,154,000.00+)		3,154,000.00	3,154,000.00		
Federal Highway Administration - ARRA Road Program - County Roads 552,607,621,622 & 678 (40A:4-87 \$2,350,000.00+)		2,350,000.00	2,350,000.00		
Federal Highway Administration - Old Cohansey (CR 635) Resurfacing Project (40A:4-87 \$474,160.00+)		474,160.00	474,160.00		
Federal Highway Administration - Fairton-Millvileed Rd (CR 698) Resurfacing Project (40A:4-87 \$809,160.00+)		809,160.00	809,160.00		
Federal Highway Administration - Old Deerfield Pike (CR 606) Resurfacing Project (40A:4-87 \$815,000.00+)		815,000.00	815,000.00		
Local CMAQ Initiatives					
Casino Fund:					
Senior Citizens and Disabled Resident Transportation Assist	\$ 618,919.00	618,919.00	618,919.00		
NJ Office of Emergency Management Radiological Emergency Response Plan (40A:4-87 \$81,729.20+)		81,729.20	81,729.20		
Matching Funds for Grants (40A:4-85 \$25,000.00-, \$9,039.00-, \$247,771.00-, \$18,100.00-, \$78,768.00-, \$28,153.00-, \$16,914.00-, \$33,685.00-, \$21,400.00-)	499,304.00	4,792.00			\$ 4,792.00
Total State and Federal Programs	8,275,965.00	29,102,140.62	29,097,348.62	-	4,792.00
Total Operations	119,905,744.81	140,258,927.43	131,824,224.32	\$ 2,816,516.39	5,618,186.72
Contingent	102,970.00	102,970.00	55,215.21	40,100.00	7,654.79
Total Operations including Contingent	120,008,714.81	140,361,897.43	131,879,439.53	2,856,616.39	5,625,841.51
Detail:					
Salaries and Wages	44,204,482.00	44,493,482.00	41,311,156.34		3,182,325.66
Other Expenses (Including Contingent)	75,804,232.81	95,868,415.43	90,568,283.19	2,856,616.39	2,443,515.85
<u>Capital Improvement Fund</u>					
Capital Improvement Fund	300,000.00	300,000.00	300,000.00	-	-
<u>County Debt Service</u>					
Payment on Bond Principal:					
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	900,000.00	900,000.00	900,000.00		
Other Bonds	5,050,000.00	5,050,000.00	5,050,000.00		
Interest on Bonds:					
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	513,875.00	513,875.00	513,875.00		
Other Bonds	2,173,480.00	2,173,480.00	2,173,480.00		
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	101,499.00	101,499.00	101,498.97		0.03
Total County Debt Service	8,738,854.00	8,738,854.00	8,738,853.97	-	0.03

(Continued)

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COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2009

	Appropriations			Expended		Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
Deferred Charges and Regulatory Expenditures--County:						
Deferred Charges						
Overexpenditure of an Appropriation	\$ 6,881.94	\$ 6,881.94	\$ 6,881.94			
Prior Year Bills:						
South Jersey Healthcare	1,010.76	1,010.76			\$ 1,010.76	
Lawmen Supply Company	443.21	443.21			443.21	
SJ Center Orthopedics Sports Medicine	20.27	20.27			20.27	
Samuel J. Serata, Esq.	212.01	212.01			212.01	
Contribution to						
Police and Fire Pension	1,933,298.00	1,933,298.00	1,933,298.00			
Public Employees Retirement System	2,421,843.00	2,421,843.00	2,421,843.00			
County Pension and Retirement Fund - DCRP	20,000.00	20,000.00	2,354.51		17,645.49	
Social Security System (OASI)	3,265,000.00	3,665,000.00	3,645,917.68		19,082.32	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)	330,000.00	330,000.00	319,769.91		10,230.09	
Total Deferred Charges and Regulatory Expenditures	7,978,709.19	8,378,709.19	8,330,065.04	-	48,644.15	-
Grand Total	\$ 137,026,278.00	\$ 157,779,460.62	\$ 149,248,358.54	\$ 2,856,616.39	\$ 5,674,485.69	\$ -
Appropriation by 40A:4-87		\$ 20,753,182.62				
Budget		<u>137,026,278.00</u>				
		<u>\$ 157,779,460.62</u>				
Reserve for Federal and State Grants - Appropriated			\$ 29,097,348.62			
Deferred Charges - Overexpenditure of an Appropriation			6,881.94			
Disbursed			<u>120,144,127.98</u>			
			<u>\$ 149,248,358.54</u>			

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

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COUNTY OF CUMBERLAND
TRUST FUNDS
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2009 and 2008

<u>ASSETS</u>	<u>Ref.</u>	<u>2009</u>	<u>2008</u>
Trust Fund:			
Cash	SB-1	\$ 9,575,358.76	\$ 8,765,712.89
Accounts Receivable--Gasoline	SB-2	31,374.61	13,870.03
		9,606,733.37	8,779,582.92
County Open Space Fund:			
Cash	SB-1	570,183.73	1,451,105.62
Audio-Visual Aid Fund:			
Cash	SB-1	68,442.38	70,022.91
		\$ 10,245,359.48	\$ 10,300,711.45
<u>LIABILITIES AND RESERVES</u>			
Trust Fund:			
Reserve for Payroll Payables	SB-3	\$ 273,012.29	\$ 321,077.66
Reserve for Performance Guarantee Deposits	SB-4	101,571.02	110,588.02
Miscellaneous Trust Reserves	SB-5	8,418,367.76	7,265,391.35
Reserve for County Prosecutor's Law Enforcement Trust Account	SB-6	390,169.81	659,959.41
Reserve for County Prosecutor's Seized Asset Trust Account	SB-7	352,612.17	358,092.38
Reserve for County Prosecutor's Federal Justice Account	SB-8	22,371.80	12,336.38
Reserve for County Prosecutor's Asset Maintenance Account	SB-9	48,628.52	52,137.72
		9,606,733.37	8,779,582.92
County Open Space Fund:			
Reserve for Farmland Preservation	SB-10	570,183.73	1,451,105.62
Audio-Visual Aid Fund:			
Reserve for Audio-Visual Aid Commission Expenditures	SB-11	68,442.38	70,022.91
		\$ 10,245,359.48	\$ 10,300,711.45

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, 2009

	<u>Anticipated Budget</u>	<u>Budget After Modification</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Amount to be Raised by Taxation	\$ 985,000.00	\$ 985,000.00	\$ 980,727.63	\$ (4,272.37)
Interest on Investments and Deposits	37,008.46	37,008.46	3,874.58	(33,133.88)
Reserve Funds	1,451,105.62	1,451,105.62	1,451,105.62	
State of New Jersey		1,792,436.22	1,792,436.22	
Refund of a Prior Year Expenditure			5,200.00	5,200.00
Acquisition of Development Easement			74,722.60	74,722.60
Added & Omitted Taxes			8,817.46	8,817.46
	<u>\$ 2,473,114.08</u>	<u>\$ 4,265,550.30</u>	<u>\$ 4,316,884.11</u>	<u>\$ 51,333.81</u>

Analysis of Realized Revenues

Cash Received	2,865,778.49
Reserve Funds	<u>1,451,105.62</u>
	<u>\$ 4,316,884.11</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, 2009

	<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	\$ 2,473,114.08	\$ 4,265,550.30	\$ 3,746,700.38	\$ -	\$ 518,849.92
Disbursed			<u>\$ 3,746,700.38</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, 2009 and 2008

<u>ASSETS</u>	<u>Ref.</u>	<u>2009</u>	<u>2008</u>
Cash	SC-1	\$ 42,310,439.80	\$ 30,365,425.96
Federal and State Grant Receivable	C	39,030.35	39,030.35
Deferred Charges to Future Taxation:			
Funded	SC-3	81,044,372.02	68,509,135.04
Unfunded	SC-4	98,068.70	11,154,368.70
		<u>\$ 123,491,910.87</u>	<u>\$ 110,067,960.05</u>
 <u>LIABILITIES, RESERVES</u> <u>AND FUND BALANCE</u>			
General Serial Bonds	SC-6	\$ 80,119,000.00	\$ 67,502,000.00
Green Acres Loan Payable	SC-7	925,372.02	1,007,135.04
Improvement Authorizations:			
Funded	SC-8	37,725,910.58	24,810,958.54
Unfunded	SC-8	51,324.57	10,134,139.98
Reserve for Encumbrances	SC-9	2,716,826.00	5,409,580.54
Capital Improvement Fund	SC-10	898,022.35	993,322.35
Reserve for Federal and State Grant Receivable	C	39,030.35	39,030.35
Fund Balance	C-1	1,016,425.00	171,793.25
		<u>\$ 123,491,910.87</u>	<u>\$ 110,067,960.05</u>

There were bonds and notes authorized but not issued on December 31, 2009 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, 2009

Balance Dec. 31, 2008	\$ 171,793.25
Increased by:	
Premium on General Serial Notes Issued	<u>844,631.75</u>
Balance Dec. 31, 2009	<u><u>\$ 1,016,425.00</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, 2009

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>2009</u> <u>Additions</u>	<u>2009</u> <u>Retirements</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
General Fixed Assets:				
Buildings	\$ 38,956,819.14	\$ 2,794,111.00		\$ 41,750,930.14
Land	3,836,521.28	62,000.00		3,898,521.28
Equipment	7,111,544.59	110,026.64	\$ 181,734.10	7,039,837.13
Trucks & Heavy Vehicles	8,310,181.25	331,119.00	110,875.00	8,530,425.25
	<hr/>			
Total General Fixed Assets	<u>\$ 58,215,066.26</u>	<u>\$ 3,297,256.64</u>	<u>\$ 292,609.10</u>	<u>\$ 61,219,713.80</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, 2009

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 2000 census, was 146,438.

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

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

Basis of Accounting, Measurement Focus and Basis of Presentation - The financial statements of the County of Cumberland contain all funds and account groups in accordance with the "Requirements of Audit" as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. The principles and practices established by the Requirements of Audit are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Generally, the financial statements are presented using the flow of current financial resources measurement focus and modified accrual basis of accounting with minor exceptions as mandated by these "Requirements".

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

Basis of Accounting, Measurement Focus and Basis of Presentation (Cont'd)

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 county budget no later than January 26 of each year. At introduction, the governing body shall fix the time and place for a public hearing on the budget and must advertise the time and place at least ten days prior to the hearing in a newspaper published and circulating in the county. The public hearing must not be held less than eighteen days after the date the budget was introduced. After the hearing has been held, the governing body may, by majority vote, adopt the budget or may amend the budget in accordance with N.J.S.A. 40A:4-9. Amendments to adopted budgets, if any, are detailed in the statements of revenues and expenditures.

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

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

Cash, Cash Equivalents and Investments - Cash and cash equivalents include petty cash, change funds and cash on deposit with public depositories. All certificates of deposit are recorded as cash regardless of the date of maturity. Investments are stated at cost. 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 new capitalization threshold of \$5,000 as of January 1, 2009, the maximum amount allowed by the Circular. Prior to January 1, 2009, the capitalization threshold was \$2,000. There was no adjustment to the general fixed asset listing for this change and there are items still included on the general fixed asset listing less than \$5,000. 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.

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

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

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

Fund Balance - Fund Balances included in the current fund represents the amount 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 are 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 are charged for the County share of Added and Omitted Taxes certified to the County Board of Taxation by October 10 of the current year and due to be paid to the County by February 15 of the following year.

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

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

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.

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

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. As of December 31, 2009, the County's bank balances of \$86,976,110.68 were exposed to custodial credit risk as follows:

Uninsured and Collateralized with Securities Held by Pledging Financial Institutions	<u>\$ 85,726,109.32</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>
2009	\$9,807,276,297.00	0.0401	0.8486	0.0100
2008	9,407,459,751.00	0.0420	0.9001	0.0100
2007	8,156,274,149.00	0.0420	0.9342	0.0100
2006	6,921,217,334.00	0.0420	0.9858	0.0100
2005	5,995,333,251.00	0.0420	0.9877	0.0100

Comparison of Tax Levies and Collections

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
2009	\$82,938,491.00	\$82,938,491.00	100.00%
2008	84,292,000.00	84,292,000.00	100.00%
2007	76,100,000.00	76,100,000.00	100.00%
2006	68,055,000.00	68,055,000.00	100.00%
2005	58,950,000.00	58,950,000.00	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>
2009	\$18,950,730.96	\$7,950,730.20	41.95%
2008	19,256,627.77	5,400,000.00	28.04%
2007	17,210,989.44	2,927,596.00	17.01%
2006	10,505,243.59	404,094.43	3.85%
2005	7,073,441.09	2,997,169.00	42.37%

Note 5: INTERFUND RECEIVABLES AND PAYABLES

The County of Cumberland had no interfund balances recorded on the various statements of assets, liabilities, reserves, and fund balances as of December 31, 2009.

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, several County employees participate in the Defined Contribution Retirement Program (DCRP), which is a defined contribution pension plan and is also administered by the New Jersey Division of Pensions and Benefits. Each plan has a Board of Trustees that is primarily responsible for its administration. The Division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

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

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

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the Public Employees' Retirement System were required to contribute 5% of their annual covered salary. Effective July 1, 2008, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members 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. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

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

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

<u>Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Funded by State</u>	<u>Paid by County</u>
2009	\$998,822	\$1,423,021	\$2,421,843	---	\$2,421,843 (1)
2008	1,144,260	881,815	2,026,075	\$405,215	1,620,860 (1)
2007	910,124	472,609	1,382,733	553,093	829,639 (1)

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. 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>Funded by State</u>	<u>Paid by County</u>
2009	\$1,100,426	\$832,872	\$1,933,298	---	\$1,933,298
2008	957,950	562,351	1,520,301	---	1,520,301
2007	838,391	412,912	1,251,303	\$250,260	1,001,042

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.). The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by N.J.S.A. 43:15C-1 et. seq.

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. 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. 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.

 Note 6: **PENSION PLANS (CONT'D)**
Defined Contribution Retirement Program (Cont'd)

The County's contributions were as follows:

<u>Year</u>	<u>Liability</u>	<u>County</u>
2009	\$ 6,671.64	\$ 2,354.51
2008	1,700.12	600.00
2007	N/A	N/A

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**

The financial statements of the County are not prepared in accordance with Governmental Accounting Standards Board Statement No. 45. The following information is provided in accordance with the requirements of the Statement.

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

Funding Policy

The contribution requirement of the County is established by policy of the Board of Chosen Freeholders and reflected in the various union contracts. The Board may amend its policy, subject to contract inclusion, as deemed necessary. The required contribution is based on projected pay-as-you-go financing requirements. For the years 2009 and 2008, the County contributed \$1,310,719.00 and \$645,702.75 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 2009 and 2008, employee contributions to the plan were \$374,322.00 and \$161,425.69.

Note 7: POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)
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 ARC includes the costs of both current and future retirees. 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:

Annual Required Contribution	\$ 8,551,197.00
Interest on Net OPEB Obligation	821,020.00
Adjustment to Annual Required Contribution	<u>(1,042,428.00)</u>
Annual OPEB Cost (Expense)	8,329,789.00
Contributions Made	<u>(1,310,719.00)</u>
Increase in Net OPEB Obligation	7,019,070.00
Net OPEB Obligation – Beginning of Year	<u>16,420,400.00</u>
Net OPEB Obligation – End of Year	<u>\$23,439,470.00</u>

Funded Status and Funding Progress

As of January 1, 2009, the most recent actuarial valuation date, the County Plan was 0% funded. The actuarial accrued liability for benefits was \$76.767 million, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$76.767 million. The covered payroll (annual payroll of active employees covered by the plan) was \$38.021 million, and the ratio of the UAAL to the covered payroll was 201.91%. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented below as required supplementary information, compares the assets used for funding purposes to the comparable liabilities to determine how well the County Plan is funded. The actuarial liability is compared to the actuarial value of assets to determine the funding ratio. The Actuarial Accrued Liability under GASB is determined assuming that the County Plan is ongoing and participants continue to terminate employment, retire, etc., in accordance with the actuarial assumptions.

Actuarial Methods and Assumptions

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

In the January 1, 2009 actuarial valuation, which for the December 31, 2009 audit is the most recent actuarial valuation, the Unit Credit cost method was used. The actuarial assumptions included a 5.0 percent investment rate of return (net of administrative expenses), an annual medical cost trend rate of 10% initially, reducing by decrements to an ultimate rate of 5% after ten years; and an annual prescription drug cost trend rate of 11% initially reducing by decrements to an ultimate rate of 5% after twelve years. There are no liabilities dependent on salary, therefore no salary increase rate is assumed.

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

Actuarial Methods and Assumptions (Cont'd)

The period selected for amortizing the unfunded actuarial accrued liability in determining the ARC is the maximum limit of 30 years. Amortization reflects a closed, level dollar method.

**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)
01/01/09	\$-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
2009	\$8,551,197	15.7%
2008	\$8,991,100	9.7%
2007	\$8,991,100	7.6%

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, 2009
Actuarial Cost Method	Unit Credit
Amortization Method	Closed, Level Dollar
Remaining Amortization	Period 30 years
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Rate of Return	5.0%
Rate of Salary Increases	no salary increase rate is assumed
Rate of Medical Inflation	10% (pre-Medicare) or 10% (post-Medicare) grading to 5.0% over 10 years
Rate of Prescription Drug Inflation	11% (pre-Medicare) or 11% (post-Medicare) grading to 5.0% over 12 years

For determining the GASB ARC, the rate of employer contributions to the Plan is composed of the Normal Cost plus amortization of the Unfunded Actuarial Liability. The Normal Cost is a portion of the actuarial present value of plan benefits and expenses which is allocated to a valuation year by the actuarial cost method. The Actuarial Liability is that portion of the Present Value of Projected Benefits that will not be paid by Future Employer Normal Costs or active employee contributions. The difference between this liability and the funds accumulated as of the same date is the Unfunded Actuarial Liability.

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 provides one compensated day for every two days accumulated up to a maximum of \$9,000.

Employees may also carry forward four 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, 2009, accrued benefits for compensated absences are valued at \$2,719,727.79. 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 Reserve for Accumulated Sick Leave has a balance at December 31, 2009 of \$1,660,066.15.

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, 2009, the County had lease agreements in effect for the following:

Capital:
None

Operating:
Landing & Building (8 Sites)

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

The following is an analysis of operating leases.

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

<u>Year</u>	<u>Amount</u>
2010	\$531,226.00
2011	526,576.00
2012	518,448.00
2013	507,864.00
2014	507,864.00
2015-2019	2,539,320.00
2020-2024	2,539,320.00
2025	296,254.00

Rental payments under operating leases for the year 2009 were \$652,035.44.

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

	<u>Year 2009</u>	<u>Year 2008</u>	<u>Year 2007</u>
<u>Issued</u>			
General:			
Bonds and Notes	\$81,044,372.02	\$68,509,135.05	\$76,831,473.03
Bonds Issued by Another Public Body Guaranteed by the County:			
Bonds and Notes	23,610,000.00	24,485,000.00	26,500,000.00
Total Issued	104,654,372.02	92,994,135.05	103,331,469.03
<u>Authorized but not Issued</u>			
General:			
Bonds and Notes	98,068.70	\$11,056,575.00	\$51,049.57
Total Authorized but Not Issued	98,068.70	11,056,575.00	51,049.57
Total Issued and Authorized but Not Issued	104,752,440.72	104,050,710.05	103,382,522.60
Deductions:			
Bond Issued by Another Public Body Guaranteed By the County	23,610,000.00	24,485,000.00	26,500,000.00
Bonds Issued and Bonds Authorized but not Issued Capital Projects for the County College	11,800,000.00	12,700,000.00	13,500,000.00
Total Deductions	35,410,000.00	37,185,000.00	40,000,000.00
Net Debt	\$69,342,440.72	\$66,865,710.05	\$63,382,522.60

Note 11: **CAPITAL DEBT (CONT'D)****Summary of Statutory Debt Condition – Annual Debt Statement**

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicated a statutory net debt of 0.74%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	\$ 104,752,440.72	\$ 35,410,000.00	\$ 69,342,440.72

Net Debt \$69,342,440.72 divided by the Equalized Valuation Basis per N.J.S.A.40A:2-2 as amended, \$9,321,262,037.00 equals 0.74%

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

3 1/2% of Equalized Valuation Basis (Municipal)	\$326,244,171.30
Net Debt	<u>69,342,440.72</u>
Remaining Borrowing Power	<u>\$256,901,730.58</u>

A revised Annual Debt Statement should be filed by the Chief Financial Officer.

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>	
2010	\$6,500,000.00	\$3,184,280.00	\$83,406.47	\$18,092.49	\$9,785,778.96
2011	6,752,000.00	2,933,755.00	85,082.94	16,416.01	9,787,253.95
2012	5,300,000.00	2,694,850.00	86,793.11	14,705.85	8,096,348.96
2013	5,600,000.00	2,504,725.00	88,537.65	12,961.31	8,206,223.96
2014	5,800,000.00	2,288,600.00	90,317.25	11,181.70	8,190,098.95
2015-19	30,900,000.00	7,805,750.00	449,824.57	27,936.97	39,183,511.54
2020-23	19,267,000.00	2,156,750.00	41,410.03	622.18	21,465,782.21
	<u>\$80,119,000.00</u>	<u>\$23,568,710.00</u>	<u>\$925,372.02</u>	<u>\$101,916.51</u>	<u>\$104,714,998.53</u>

Note 12: **RESERVE FOR INTEREST REBATE**

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

The County of Cumberland has bonds outstanding that were issued on August 1, 2002 entitled General Obligation Bonds, Series of 2002; on August 15, 2006 entitled General Obligation Bonds, Series 2006; on November 1, 2007 entitled General Obligation Bonds, Series 2007; and on December 15, 2009 entitled General Obligation Bonds, Series 2009. Rebate calculations on these bonds are required to be made at least once every five years. The County of Cumberland prepared a rebate calculation and determined that no rebate liability existed as of August 1, 2008. The amount of contingent liability for rebate may change as a result of future events.

 Note 13: **CHANGE ORDERS**

During the year 2009, 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>
2009-231	Rehabilitation of Nabb Avenue
2009-360	Ryan White Care Act Grant Transportation Program
2009-361	Ryan White Care Act Grant Housing Program
2009-362	Ryan White Care Act Grant Emergency Financial Assistance Program
2009-363	Ryan White Care Act Grant Psychological Support Program
2009-364	Ryan White Care Act Grant Nutrition Counseling Program
2009-365	Ryan White Care Act Grant Early Intervention Case Management Program
2009-366	Ryan White Care Act Grant Food Bank Program
2009-367	Ryan White Care Act Grant Medical Case Management Treatment Adherence Program
2009-368	Ryan White Care Act Grant Oral Health Care Program
2009-369	Ryan White Care Act Grant Primary Medical Program
2009-427	Providing a Personal Assistance Program Services for the Office on Aging and Disabled
2009-489	Providing Hotel/Motel and Transitional Housing Program Services for the Office on Aging and Disabled
2009-490	Providing Assistance with Rent Program Services for the Office on Aging and Disabled
2009-491	Providing Assistance with Rent Programs for the Office on Aging and Disabled
2009-580	Ryan White Care Act Grant Oral Health Care Program
2009-581	Ryan White Care Act Grant Early Intervention Case Management Program
2009-587	Providing Alzheimer's Day Care Program Services for the Office on Aging and Disabled
2009-733	Providing Housing/Fiscal Counseling Program Services for the Human Services Advisory Council

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

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

Note 14: RISK MANAGEMENT

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. The Richard A. Hamburger insurance agency 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, 2009, the balance estimated to be payable for the workers' compensation insurance was \$1,433,252.38, 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 \$524,350.00, 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, 2009.

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 2010 or future budgets. At December 31, 2009, the balances of the plans are as follows:

<u>Insurance Plan</u>	<u>Amount</u>
Reserve for Workers' Compensation Insurance--Trust Fund	\$600,919.81
Reserve for General Liability Insurance--Trust Fund	485,015.24
Reserve for Automobile and Contractors Equipment Physical Damage Insurance -- Trust Fund	244,430.54

Note 15: 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.

Note 15: GUARANTY AGREEMENT (CONT'D)

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

This agreement shall terminate after the payment in full of all Bonds of the Authority. As of December 31, 2009 the County has guaranteed \$23,610,000.00 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 September 2, 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 \$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 Unity Program Bonds (Vineland Municipal Electric Utility Project), Series 2009, in the aggregate principal amount not to exceed \$60,000,000.00 (the "Series 2009 Bonds")."

The amounts outstanding under the Series 2009 Bonds is not covered under the County Guaranty.

Note 16: FARMLAND PRESERVATION TRUST

The Board of Chosen Freeholders authorized the Farmland and Open Space Preservation Trust Fund referendum on the November, 1994 ballot. With a 58% majority, voters authorized the dedication of one cent of the County tax rate for Farmland and Open Space Preservation. The revenue is to be used for the acquisition of lands and interests in lands for conservation of farmland or open space. In proposing the issue, the Freeholders earmarked the first three to five years of revenue exclusively for farmland preservation. Future changes to the tax rate or levy must be authorized by referendum. All revenue received is accounted for in a Trust Fund dedicated by rider (N.J.S.A. 40A:4-39) for the purpose stated. Interest earned on the investment of these funds is credited to the Farmland Preservation Trust Fund. As of December 31, 2009, the Reserve for Farmland Preservation had a balance of \$570,183.73.

Note 17: THIRD-PARTY RATE ADJUSTMENTS AND REVENUE

The Cumberland County Manor provides services for which the client fees are paid by Medicare, Medicaid, various insurance companies, HMO's and private individuals. Generally, the bad debt write-offs are very small and not material to the financial statements. The accounts receivable are reviewed at the end of each year and those for which the collection process has been exhausted are written off. Therefore, no allowance for uncollectible amounts has been established.

The County receives third party reimbursements at contractually established rates for services rendered to patients covered by third-party programs. The reimbursements are billed at rates approved by the County and then reduced by contractual allowances with third parties.

Net patient service revenue, including retroactive adjustments under reimbursement agreements, is reported on the cash basis. Retroactive adjustments are generally the difference between the interim rated established and the final rate established.

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.

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
As of December 31, 2009

	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Balance December 31, 2008	\$ 32,085,901.11	\$ 2,002,925.76
Increased by Receipts:		
Administrative Fee from Board of Health	\$ 299,464.96	
Indirect Cost Allocation--Federal Grants	98,201.67	
Reimbursement of Election Expenses - School Board Election	121,169.15	
Reimbursement of Election Expenses - Primary Election	218,840.95	
Motor Vehicle Fine Fund	300,000.00	
Fringe Benefit Reimbursements	3,034,663.35	
State Aid Reimbursement - Debt Service County College	1,422,125.00	
Housing of State Prisoners in County Jails	909,746.00	
State Human Services for Mental Health Board	12,000.00	
County Prosecutor - Salary Reimbursement from State of NJ	70,200.00	
Emergency Communications	5,020.00	
Office on Aging - State Subsidy	58,000.00	
Juvenile Detention Center - Meal Subsidy	59,972.31	
Division of Youth and Family Services	1,880,114.00	
Supplemental Social Security Income	583,002.00	
Maintenance of Patients in State Institutions for Mental Diseases	3,969,227.00	
Maintenance of Patients in State Institutions for Developmental Disabilities	6,864,675.00	
Reserve for Payment of Bonds and Notes	266,474.60	
Title IV-Monetary Allowance in Lieu of Rent	410,406.59	
Jail - Inmate Telephone	200,000.00	
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam		
Debt Service Reimbursements	25,724.00	
Interlocal Agreement with Salem County - Mosquito Control, West Nile Virus	33,982.21	
Miscellaneous Revenue Not Anticipated	717,785.76	
Petty Cash Funds (Contra)	19,975.00	
Taxes Receivable	82,938,491.00	
Added and Omitted Taxes	781,523.96	
Revenue Accounts Receivable	18,983,545.49	
Refunds of Appropriation Reserves	26,209.44	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Current Cash and Reconciliation
Per N.J.S.40A:5-5--Treasurer
As of December 31, 2009

	<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	\$ 2,982,306.62	
Cash Held by County Treasurer for the County Library	1,012,858.11	
Interest Earned -- Capital Transportation Program	24,399.23	
Cancellation of Appropriated Grant Reserves to Current Fund	321,559.71	
Prior Year Voided Check	73.43	
Federal and State Grants Receivable		\$ 21,754,366.39
Transfer from Trust Funds		864,770.00
Reserve for Federal and State Grants -- Unappropriated		14,717.35
Current Fund - Cancellation of Grant Receivables		303,754.79
Matching Funds for Grants - Trust and Current Fund		1,418,201.00
	<u>\$ 128,651,736.54</u>	<u>\$ 24,355,809.53</u>
	160,737,637.65	26,358,735.29
Decreased by Disbursements:		
2009 Budget Appropriations	120,144,127.98	
2008 Appropriation Reserves	4,199,522.79	
Petty Cash Funds (Contra)	19,975.00	
Accounts Payable	23,524.06	
Cancellation of Grant Receivables to Current Fund	303,754.79	
Cash Held by County Treasurer for the Board of Health	2,745,166.27	
Cash Held by County Treasurer for the County Library	974,992.63	
Reserve for Chapter 12 Bonds - Due to New Jersey	8,657.05	
Matching Funds for Grants	1,418,201.00	
Refund of Prior Year Grant Revenue	10,000.00	
Refund of Prior Year Revenue	27,287.25	
Reserve for Federal and State Grants -- Appropriated		22,609,180.94
Current Fund - Cancellation of Appropriated Grant Reserves		321,559.71
	<u>129,875,208.82</u>	<u>22,930,740.65</u>
Balance December 31, 2009	<u>\$ 30,862,428.83</u>	<u>\$ 3,427,994.64</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Change Funds
 For the Year Ended December 31, 2009

<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, 2009

<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, 2009

	<u>County Taxes</u>
2009 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, 2009

	<u>Total</u>	<u>Added Tax</u>	<u>Omitted Tax</u>
Levy per Certification of the County Board of Taxation for Added and Omitted 2008 Taxes Due February 15, 2009	\$ 781,523.96	\$ 715,579.24	\$ 65,944.72
Decreased by:			
Collections	<u>\$ 781,523.96</u>	<u>\$ 715,579.24</u>	<u>\$ 65,944.72</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenue Accounts Receivable
 For the Year Ended December 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
Collections Realized as Revenue in 2009 County Budget:				
Miscellaneous Revenues Anticipated:				
County Clerk	\$ 66,648.95	\$ 591,332.19	\$ 636,501.64	\$ 21,479.50
Surrogate	1,050.91	86,472.78	81,748.89	5,774.80
Sheriff		118,237.10	118,237.10	
Interest on Investments:				
Treasurer		680,788.41	680,788.41	
Cumberland Manor	1.32	210.11	190.15	21.28
Clerk		1,939.57	1,600.85	338.72
Surrogate		112.20	94.55	17.65
Sheriff	357.26	2,197.51	2,478.28	76.49
Juvenile Detention Center Room and Board	222,430.00	1,034,140.00	1,135,785.00	120,785.00
Cumberland Manor	11,882.19	15,708,466.94	15,642,124.35 (1)	78,224.78
Board of County Patients in State and Other Institutions --				
County Adjuster		49,459.54	49,459.54	
Special Items of Revenue Anticipated:				
County Clerk		469,163.60	469,163.60	
Surrogate		77,854.87	77,854.87	
Sheriff		68,050.51	68,050.51	
Miscellaneous Revenue not Anticipated in 2009 Budget:				
Prosecutor Discovery Fees	2,052.07	13,515.68	15,567.75	
Rental -- SJ Drug Treatment		3,900.00	3,900.00	
	<u>\$ 304,422.70</u>	<u>\$ 18,905,841.01</u>	<u>\$ 18,983,545.49</u>	<u>\$ 226,718.22</u>

(1) Permanent Disability--Patients in County
 Institutions (N.J.S.A.44:7-38 et seq.)
 Medical Peer Grouping System (Ch.474, Laws of 1985)

\$ 14,707,036.63
<u>935,087.72</u>
<u>\$ 15,642,124.35</u>

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COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Deferred Charges
For the Year Ended December 31, 2009

	Balance <u>Dec. 31, 2008</u>	Added in <u>2009</u>	Raised in <u>2009 Budget</u>	Balance <u>Dec. 31, 2009</u>
Current Fund:				
Expenditure without an Appropriation - Prior Year Bills	\$ 6,881.94	\$ -	\$ 6,881.94	\$ -

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2009

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Budget</u> <u>Statement</u> <u>of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
Federal Grants:						
U.S. Department of Health and Human Services:						
Direct Funding:						
HIV Emergency Relief	\$ 397,108.64		\$ 395,056.18	\$ (2,025.00)	\$ 27.46	
HIV Emergency Relief		\$ 781,046.00	207,952.04	2,025.00		\$ 575,118.96
Minority AIDS Incentive Program	5,881.44				5,881.44	
Minority AIDS Incentive Program	67,130.00		62,365.13			4,764.87
Minority AIDS Incentive Program		68,634.00				68,634.00
Passed Through Division of Senior Services:						
Special Services for the Aging - Area Plan						
Special Services for the Aging - Area Plan	10,655.93		7,167.00	(3,488.93)		
Special Services for the Aging - Area Plan	204,562.00		(53,784.31)	(222,621.00)		35,725.31
Special Services for the Aging - Area Plan	148,151.21		14,176.00	(130,645.21)		3,330.00
Special Services for the Aging - Area Plan	117,996.71		(8,496.00)	(114,837.71)		11,655.00
Special Services for the Aging - Area Plan	872,471.00		64,824.00	(765,947.00)		41,700.00
Special Services for the Aging - Area Plan		1,456,743.00	712,473.00		135.00	744,135.00
Special Services for the Aging - Area Plan Nutrition Program - ARRA		33,431.00	27,860.00			5,571.00
Special Services for the Aging - Area Plan Meals on Wheels - ARRA		17,785.00	14,820.00			2,965.00
Division of Youth and Family Services:						
Disaster Liasion Grant		2,500.00	2,500.00			
Childhood Lead Poisoning Prevention	2,035.00				2,035.00	
Childhood Lead Poisoning Prevention	170,230.00	25,225.00	177,528.00			17,927.00
Childhood Lead Poisoning Prevention		249,000.00	48,606.00			200,394.00
Passed Through State Department of Community Affairs:						
Special Child Health Services	48,482.00				48,482.00	
Special Child Health Services	84,413.00		76,662.00			7,751.00
Special Child Health Services	189,002.00	164,093.00	127,949.00		61,053.00	164,093.00
Special Child Health Services		78,691.00				78,691.00
U.S. Bureau of Justice:						
Direct Funding:						
SCAAP - State Criminal Alien Assistance Program		100,531.00	100,531.00			
SCAAP - State Criminal Alien Assistance Program		184.00	184.00			
Passed Through State Department of Law and Public Safety:						
Division of Crimimal Justice:						
Sexual Assault Nurse Examiner (SANE)	56,846.97		49,566.05		7,280.92	
Sexual Assault Nurse Examiner (SANE)	74,684.00		59,170.25			15,513.75
Sexual Assault Nurse Examiner (SANE)		67,655.00			13,281.00	54,374.00
Victims of Crime Act (10/1/08-9/30/09)	96,524.00		96,524.00			
Victims of Crime Act (10/1/07-9/30/08)		112,610.00				112,610.00
VOCA - Victim Crme Supplemental Award	30,720.00		6,668.46			24,051.54
Multi-Jurisdictional Narcotics Task Force		78,768.00	31,900.00			46,868.00
Edward Byrne - Local Law Enforcement/Megan's Law JAG		11,780.00	11,780.00			
Community Justice Program		75,000.00	17,722.00			57,278.00
Juvenile Accountability Incentive Grant (JAIG)	2,597.20					2,597.20
Juvenile Accountability Incentive Grant (JAIG)	4,240.35		4,240.35			
Juvenile Accountability Incentive Grant (JAIG)		17,731.00	15,495.00			2,236.00
Project Safe Neighborhoods	3,026.00		3,026.00			
Project Safe Neighborhoods		31,552.00	31,552.00			
FY09 Recovery Act Ed Byrne JAG-Vineland - ARRA		50,000.00				50,000.00
Federal Bullet Vest Grant	11,564.76					11,564.76

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2009

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Budget</u> <u>Statement</u> <u>of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
Federal Grants (Cont'd):						
U.S. Bureau of Justice (Cont'd):						
Click It or Ticket Seat Belt Campaign		\$ 4,000.00	\$ 2,533.51			\$ 1,466.49
Traffic Safety Community Education	\$ 116,018.40		93,746.17			22,272.23
RSAT SA4-05 Resid. Substance Abuse Treatment	43,703.00		43,703.00			
RSAT SA3-06 Resid. Substance Abuse Treatment	19,085.00		19,085.00			
RSAT SA3-07 Resid. Substance Abuse Treatment	18,846.00					18,846.00
Passed Through City of Vineland:						
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	118.29					118.29
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	11,863.43		7,311.83			4,551.60
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	5,139.00					5,139.00
Edward Byrne Memorial Justice Assistance Grant - Reimbursement		16,051.00				16,051.00
U.S. Department of Labor:						
Passed Through Department of Labor:						
Workforce New Jersey Area Contract - Program Year 2007	2,658,276.00			\$ (2,478,356.34)		179,919.66
Workforce New Jersey Area Contract - Program Year 2008	2,846,407.40		1,517,081.00	(1,262,479.14)		66,847.26
Workforce New Jersey Area Contract - Program Year 2009		2,548,664.00	1,198,371.00	233,517.33		1,583,810.33
Workforce New Jersey Area Contract - Program Year 2009 ARRA		2,809,497.00	1,252,441.00	606,315.85		2,163,371.85
Post TANF DW Advance		66,000.00	34,058.00			31,942.00
Post TANF DW Advance		66,000.00				66,000.00
U.S. Department of Housing and Urban Development:						
Direct Funding:						
Empowerment Zone	2,470,405.44		1,032,419.62			1,437,985.82
Office of Community and Planning						
Shelter Plus Care	202,800.00					202,800.00
Federal Transit Administration:						
Direct Funding:						
Federal Highway - Buckshutem Rd - CR 670 Resurf	433,887.18		25,207.56			408,679.62
Fed Highway Admin. - Irving Ave.	483,910.04		32,927.27			450,982.77
Fed Highway Admin. - Intersection Main & Burns	290,256.88		42,572.17			247,684.71
Fed Highway Admin. - Resurf. Main Rd.	338,290.81		41,056.36			297,234.45
Fed Highway Admin. - Mays Landing Rd.	1,540,000.00		675,597.76			864,402.24
Fed Highway Admin. - Old Deerfield Pike	800,000.00		427,026.16			372,973.84
Fed Highway Admin. - Garden Road	415,000.00		166,257.21			248,742.79
Fed Highway Admin. - Main Rd & Grant Ave	400,000.00		234,167.03			165,832.97
Federal Highway - Resurface 522, 555, 607, 621, 622, 678 - ARRA		2,350,000.00				2,350,000.00
Federal Highway - Resurface CR 635		474,160.00				474,160.00
Federal Highway - Resurface CR 698		809,160.00				809,160.00
Federal Highway - Resurface CR 606		815,000.00				815,000.00
Passed Through New Jersey Transit:						
FTA Section 5307 Capital & Operating Assistance Formula Grants	10,013.42					10,013.42
FTA Section 5307 Capital & Operating Assistance Formula Grants	1,120.00					1,120.00
FTA Section 5307 Capital & Operating Assistance Formula Grants	1,000.00					1,000.00
FTA Section 5307 Capital & Operating Assistance Formula Grants	64,975.60		62,000.00			2,975.60
FTA Section 5307 Capital & Operating Assistance Formula Grants	939,047.00		737,679.30			201,367.70
FTA Section 5307 Capital & Operating Assistance Formula Grants	985,999.00					985,999.00
FTA Section 5307 Capital & Operating Assistance Formula Grants		1,121,292.00				1,121,292.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2009

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Budget</u> <u>Statement</u> <u>of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
Federal Grants (Cont'd):						
Federal Transit Administration (Cont'd):						
Passed Through New Jersey Transit (Cont'd):						
Section 5311 Admin & Program	\$ 3,555.28					\$ 3,555.28
Federal Transit Capital and Operating Assistance Formula Grants						
Section 5311 Capital & Operating - 7/1/2004 to 6/30/2005	11,352.36					11,352.36
Federal Transit Capital and Operating Assistance Formula Grants						
Section 5311 Capital & Operating - 7/1/2006 to 6/30/2007	70,214.05		\$ 28,935.92			41,278.13
Federal Transit Capital and Operating Assistance Formula Grants						
Section 5311 Capital & Operating - 7/1/2007 to 6/30/2008	258,369.28		55,865.97			202,503.31
Federal Transit Capital and Operating Assistance Formula Grants						
Section 5311 Capital & Operating - 7/1/2008 to 6/30/2009	431,155.00			\$ (32,744.16)		398,410.84
Federal Transit Capital and Operating Assistance Formula Grants						
Section 5311 Capital & Operating - 7/1/2009 to 6/30/2010		\$ 48,600.00				48,600.00
ISTEA - Irving Avenue	15,508.75				\$ 15,508.75	
Pass Through Department of Transportation:						
2009 Capital Transportation Program						
FY2009 Local Bridge, Future Need Mauricetown	1,000,000.00	3,154,000.00	3,154,000.00			1,000,000.00
Pass Through South Jersey Transportation Authority:						
Subregional Planning Grant						
Subregional Planning Grant	48,953.16					48,953.16
Subregional Planning Grant	78,086.52		62,399.89			15,686.63
Subregional Planning Grant		72,400.00				72,400.00
Pass Through Cumberland County Improvement Authority:						
JARC Interlocal Agreement	309,584.56		342,328.72	32,744.16		
U.S. Department of Health and Human Services:						
Direct Funding:						
Retired Senior Volunteer Program - Grant						
Retired Senior Volunteer Program - Grant	8,800.00					8,800.00
Retired Senior Volunteer Program - Grant	37,733.00	600.00	38,333.00			36,824.00
Retired Senior Volunteer Program - Grant		53,442.00	16,618.00			
Department of Community Affairs:						
Pass Through Department of Housing Services						
Small Cities Block Grant						
Small Cities Block Grant - Regional Senior Center	85,090.50	315,000.00	8,660.00		76,430.50	315,000.00
Small Cities Emergency Housing Repairs	19,000.00					19,000.00
Small Cities Block Grant (CDBG-Well)	301,098.00		37,758.00			263,340.00
U.S. Department of Homeland Security:						
Direct Funding:						
State Homeland Security Grant						
State Homeland Security Grant	31,979.99					31,979.99
State Homeland Security Grant	37,042.35		37,042.35			
State Homeland Security Grant	426,843.20	39,125.85	41,062.49			424,906.56
State Homeland Security Grant	520,646.96		15,376.15			505,270.81
Federal Emergency Management Agency:						
Passed Through United Way - FEMA						
Homeless Grant - Emergency Food and Shelter		4,138.00	4,138.00			
U.S. Department of Agriculture						
Direct Funding:						
Rural Business Enterp - Nabb Ave Ext.	121,000.00					121,000.00
Total Federal Grants	21,510,497.06	18,190,088.85	13,793,776.59	\$ (4,138,542.15)	230,115.07	21,538,152.10

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2009

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Budget</u> <u>Statement</u> <u>of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
State Grants:						
Department of Health:						
Right to Know	\$ 12,310.00		\$ 9,848.00			\$ 2,462.00
Right to Know		\$ 9,848.00				9,848.00
Comprehensive Alcoholism and Drug Abuse Program	428,637.00		389,042.00		\$ 39,595.00	
Comprehensive Alcoholism and Drug Abuse Program		679,345.00	318,213.00		15,206.00	345,926.00
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:						
Alliance to Prevent Alcoholism and Drug Abuse Program	812.01				812.01	
Alliance to Prevent Alcoholism and Drug Abuse Program	134,751.28		131,193.78			3,557.50
Alliance to Prevent Alcoholism and Drug Abuse Program		239,897.00	28,253.00			211,644.00
Department of Health and Senior Services:						
Special Services for the Aging - Area Plan			(213,267.65)			213,267.65
Special Services for the Aging - Area Plan			(190,980.12)	\$ 3,488.93		194,469.05
Special Services for the Aging - Area Plan				222,621.00		222,621.00
Special Services for the Aging - Area Plan			6,747.30	130,645.21		123,897.91
Special Services for the Aging - Area Plan			104,637.71	114,837.71		10,200.00
Special Services for the Aging - Area Plan			376,202.07	765,947.00		389,744.93
Special Services for the Aging - Area Plan		811,452.00	46,884.00			764,568.00
Department of Human Services:						
Commission for the Blind and Visually Impaired:						
Blind & Visually Impaired	1,264.14					1,264.14
Blind & Visually Impaired	1,649.00					1,649.00
Blind & Visually Impaired	4,894.00		4,894.00			
Blind & Visually Impaired		22,035.00	16,460.00			5,575.00
Augmenting Mental Health Program		12,000.00	12,000.00			
Division of Family Development						
Social Service for the Homeless	1,244.00					1,244.00
Social Service for the Homeless	20,198.00					20,198.00
Social Service for the Homeless	26,378.00					26,378.00
Social Service for the Homeless	15,387.00					15,387.00
Social Service for the Homeless	18,109.00		17,510.00			599.00
Social Service for the Homeless		312,436.00	297,436.00			15,000.00
Social Service for the Homeless - ARRA		108,960.00				108,960.00
Department of Disability Services						
Personal Assistance Program	1,000.00					1,000.00
Personal Assistance Program	2,000.00					2,000.00
Personal Assistance Program	2,000.00					2,000.00
Personal Assistance Program		352,500.00	319,000.00			33,500.00
Division of Youth and Family Services						
Social Services Block Grant - Enrichment Center	282.00					282.00
Social Services Block Grant - Enrichment Center	10,809.00					10,809.00
Social Services Block Grant - Enrichment Center	11,598.00					11,598.00
Social Services Block Grant - Enrichment Center	15,463.00					15,463.00
Social Services Block Grant - Enrichment Center	15,719.00					15,719.00
Social Services Block Grant - Enrichment Center		79,245.00	75,560.00			3,685.00
Social Services Block Grant (HSAC/CIAC)	1,762.00					1,762.00
Social Services Block Grant (HSAC/CIAC)	1,121.00					1,121.00
Social Services Block Grant (HSAC/CIAC)		102,784.00	102,784.00			
Social Services Block Grant (Alcohol)	14,925.00			(3.00)		14,922.00
Social Services Block Grant (Alcohol)		73,630.00	73,633.00	3.00		
Social Services Block Grant-Medical Assistance	1,160.00				1,160.00	
Social Services Block Grant-Medical Assistance			(2,115.00)			2,115.00
Social Services Block Grant-Medical Assistance		15,100.00	15,100.00			

(Continued)

State Grants (Cont'd):

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2009

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Budget</u> <u>Statement</u> <u>of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
Department of Labor and Workforce Development:						
Work First New Jersey - Program Year 2007			\$ 24,061.00	\$ 57,991.12		\$ 33,930.12
Work First New Jersey - Program Year 2008			2,181,046.00	2,295,038.78		113,992.78
Work First New Jersey - Program Year 2009		\$ 3,480,283.00	1,017,182.00	(13,840.15)		2,449,260.85
Workforce Investment Board - Administration			23,068.00			23,068.00
Workforce Investment Board - Administration			79,426.00	80,000.00		574.00
Workforce Development Program			2.00	2.00		
Workforce Development Program			30,484.00	30,495.00		11.00
Workforce Development Program			2,589.00	2,589.00		
Workforce Learning Link			176,222.00	176,597.00		375.00
Workforce Learning Link			177,816.00	249,061.55		71,245.55
Workforce Learning Link		146,389.00	3,962.00			142,427.00
DHS Special Initiative & Transportation	\$ 191,259.00		191,259.00			
DHS Special Initiative & Transportation		401,259.00				401,259.00
Passed Through N.J. Transit:						
USDOT FTA CMAQ Initiative	211,651.17		74,073.34			137,577.83
Department of Community Affairs:						
NJ Historic Trust - Courthouse	593,739.00		593,739.00			
Division of Local Government Services						
Sharing Available Resources Efficiently	300,000.00					300,000.00
SHARE - Sharing Availability Resources Efficiently	20,000.00		20,000.00			
Pass Through County of Salem						
SHARE - Sharing Availability Resources Efficiently	1,000.00		1,000.00			
Department of Environmental Protection and Energy:						
Department of Environmental Protection:						
State Aid - County Environmental Health Act	3,244.58		724.00		\$ 2,520.58	
State Aid - County Environmental Health Act	46,350.00		41,805.00			4,545.00
State Aid - County Environmental Health Act		358,611.00	109,814.00			248,797.00
Department of Solid Waste Administration:						
Clean Communities	5,373.94				5,373.94	
Clean Communities		139,034.57	139,034.57			
Department of Water Resources Planning Mangt:						
Wastewater Management Plan		100,000.00	19,800.00			80,200.00
Department of Law & Public Safety:						
Department of Juvenile Justice:						
Comprehensive Education Improvement Act	184,500.00		184,500.00			
Comprehensive Education Improvement Act		202,500.00	101,250.00			101,250.00
State and Community Partnership	38,371.83		38,371.83			
State and Community Partnership	52,034.81		52,034.81			
State and Community Partnership	96,848.71		96,848.71			
State and Community Partnership/Family Court	142,134.00		142,134.00			
State and Community Partnership/Family Court	177,907.32		143,942.98			33,964.34
State and Community Partnership/Family Court		441,008.00	137,692.23			303,315.77
Division of State Police:						
Automation of Emergency Operations Center	13,884.74		745.54			13,139.20
Automation of Emergency Operations Center	66,985.00		59,892.64			7,092.36
Automation of Emergency Operations Center		81,729.20				81,729.20
Buckle Up SJ Seat Belt Initiative	125.46				125.46	
Body Armor Replacement	27,287.25		27,287.25			
Special Needs Shelter Planning & Support		21,400.00				21,400.00
Commodities Distribution Program		33,685.00				33,685.00

State Grants (Cont'd):

Department of Law & Public Safety (Cont'd):

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2009

<u>Program</u>	<u>Balance Dec. 31, 2008</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2009</u>
Division of State Police (Cont'd):						
Emergency Management Assit. FY 07	\$ 7,000.00	\$ 18,000.00	\$ 25,000.00			
Emergency Management Assit. FY 08		50,000.00				\$ 50,000.00
Department of Transportation:						
Local Bridge Bond Act of 1999	0.30					0.30
FY2004 FAUS- Sub-Program- Sharp Street	28,259.97					28,259.97
Department of the State:						
Department of Records Management						
PARIS Grants Program	346,550.00		339,743.27		\$ 6,806.73	
PARIS Grants Program	50,500.00		50,500.00			
PARIS Grants Program		476,673.00	238,336.50			238,336.50
State Council on the Arts:						
Building Arts Participation	7,500.00		7,500.00			
Cultural and Heritage Commission - Promotions for the Arts	37,574.00		37,574.00			
Cultural and Heritage Commission - Promotions for the Arts		137,336.00	113,852.00		2,040.00	21,444.00
New Jersey Transit:						
Senior Citizen and Disabled Resident Transportation Assistance Act	20,537.54					20,537.54
Senior Citizen and Disabled Resident Transportation Assistance Act	466,860.84		290,798.04			176,062.80
Senior Citizen and Disabled Resident Transportation Assistance Act		566,919.00				566,919.00
Pass Through State of New Jersey Military and Veterans Affairs:						
Veterans Transportation System	8,750.00		8,750.00			
Veterans Transportation System		15,000.00	2,500.00			12,500.00
Total State Grants	3,889,701.89	9,489,058.77	8,945,395.80	\$ 4,138,542.15	73,639.72	8,498,267.29
Total--All Grants	\$ 25,400,198.95	\$ 27,679,147.62	\$ 22,739,172.39	\$ -	\$ 303,754.79	\$ 30,036,419.39
Transferred from Unappropriated Grant Reserves			\$ 120,036.00			
Transferred from Trust Funds			864,770.00			
Cash Receipts			21,754,366.39			
			<u>\$ 22,739,172.39</u>			

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COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of 2008 Appropriation Reserves
 For the Year Ended December 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</u>		<u>Balance After</u> <u>Modification</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
	<u>Encumbered</u>	<u>Reserved</u>			
General Government					
Board of Chosen Freeholders:					
Salaries and Wages - Freeholders		\$ 4,982.48	\$ 4,982.48	\$ 3,236.67	\$ 1,745.81
Other Expenses - Freeholders	\$ 3,355.50	357.04	5,012.54	3,081.32	1,931.22
County Clerk:					
Salaries and Wages		12,998.72	15,223.72	15,222.52	1.20
Other Expenses	12,286.38	10,420.80	22,707.18	12,947.01	9,760.17
Department of Finance:					
Salaries and Wages		105,271.80	72,546.80	36,395.22	36,151.58
Other Expenses	13,178.67	5,138.10	22,572.77	20,298.53	2,274.24
Auditor	136,200.00		131,944.00	131,944.00	
Computerized Data Processing:					
Salaries and Wages		20,117.05	20,117.05	9,014.59	11,102.46
Other Expenses	49,554.00	16,332.24	65,886.24	64,730.81	1,155.43
Board of Taxation:					
Salaries and Wages		8,696.47	8,696.47	4,877.97	3,818.50
Other Expenses	148.86	2,322.61	2,471.47	152.07	2,319.40
Board of Elections:					
Salaries and Wages		34,030.71	34,030.71	7,595.78	26,434.93
Other Expenses	6,492.28	160,832.43	107,024.71	5,430.92	101,593.79
Legal Department - County Counsel:					
Salaries and Wages		4,573.38	4,573.38	3,501.63	1,071.75
Other Expenses	58,657.93	34,267.48	92,925.41	47,230.86	45,694.55
County Surrogate:					
Salaries and Wages		13,369.31	13,369.31	10,675.19	2,694.12
Other Expenses	831.04	1,115.12	1,946.16	831.04	1,115.12
County Adjuster's Office:					
Salaries and Wages		5,092.12	5,092.12	2,244.53	2,847.59
Other Expenses	12,640.45	83.24	16,723.69	13,358.03	3,365.66

(Continued)

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COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2008 Appropriation Reserves
For the Year Ended December 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</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		\$ 111,608.20	\$ 11,608.20	\$ (39,166.35)	\$ 50,774.55
Other Expenses	\$ 63,365.95	54,384.69	117,750.64	42,259.28	75,491.36
Buildings and Grounds:					
Salaries and Wages		162,816.00	162,816.00	39,423.38	123,392.62
Other Expenses	109,991.13	101,106.75	211,097.88	92,927.74	118,170.14
<u>Regulation / Code Enforcement</u>					
County Board of Construction Appeals		500.00	500.00		500.00
Consumer Affairs / Weights and Measures:					
Salaries and Wages		49,613.51	49,613.51	3,842.50	45,771.01
Other Expenses	152.92	2,969.99	3,122.91	218.87	2,904.04
<u>Insurance</u>					
Other Insurance Premiums		1,131.89	1,131.89	(275.00)	1,406.89
Group Insurance Plan - Employee	389,964.20	845,491.01	1,235,455.21		1,235,455.21
<u>Public Safety</u>					
Emergency Medical Services Training & Dispatch Center:					
Salaries and Wages		290,969.83	290,969.83	34,434.16	256,535.67
Other Expenses	44,850.96	6,310.63	51,161.59	45,432.16	5,729.43
Emergency Management Services:					
Salaries and Wages		33,008.46	33,008.46	5,169.19	27,839.27
Other Expenses	3,151.15	1,827.25	4,978.40	2,389.18	2,589.22
Voluntary Fire Police Contract		9,745.00	9,745.00		9,745.00
Sheriffs' Office:					
Salaries and Wages		236,114.19	236,114.19	110,866.23	125,247.96
Other Expenses	53,590.81	129,916.67	183,507.48	33,361.37	150,146.11
County Medical Examiner - Other Expenses	406.60	256,702.84	257,109.44	203,925.20	53,184.24
Prosecutors Office:					
Salaries and Wages		413,718.18	413,718.18	240,389.12	173,329.06
Other Expenses	182,765.93	4,444.80	187,210.73	186,689.37	521.36

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of 2008 Appropriation Reserves
 For the Year Ended December 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</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>Public Safety (Cont'd)</u>					
Jail:					
Salaries and Wages		\$ 223,337.28	\$ 353,337.28	\$ 352,933.62	\$ 403.66
Other Expenses	\$ 723,567.66	700,368.55	1,423,936.21	624,593.15	799,343.06
Juvenile Detention:					
Salaries and Wages		275,029.16	275,029.16	59,288.03	215,741.13
Other Expenses	18,059.34	24,923.18	42,982.52	20,473.84	22,508.68
<u>Roads and Bridges</u>					
Roads and Bridges:					
Salaries and Wages		78,885.30	78,885.30	51,578.21	27,307.09
Other Expenses	146,079.70	21,267.61	167,347.31	116,959.35	50,387.96
Traffic Engineer:					
Salaries and Wages		10,630.45	10,630.45	3,728.49	6,901.96
Other Expenses	59,013.18	6,014.37	65,027.55	57,635.07	7,392.48
Engineering Department:					
Salaries and Wages		209,625.43	209,625.43	15,591.89	194,033.54
Other Expenses	11,681.76	5,180.68	16,862.44	12,369.04	4,493.40
Mosquito Control N.J.S.A. (26:9-27et al):					
Salaries and Wages		50,288.64	50,288.64	12,497.80	37,790.84
Other Expenses	6,390.40	644.07	7,034.47	3,625.05	3,409.42
<u>Health and Welfare</u>					
Burial of Indigent	900.00	900.00	1,800.00	900.00	900.00
Office on Aging and Disabled:					
Salaries and Wages		111,520.43	121,807.37	(2,963.12)	124,770.49
Other Expenses	3,098.11	27,256.12	20,067.29	641.55	19,425.74
Alcoholic & Drug Abuse Treatment Clinic:					
Salaries and Wages		1,304.53	1,237.54	(32,289.48)	33,527.02
Other Expenses	1,527.93	5,221.46	6,816.38	(1,092.87)	7,909.25

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2008 Appropriation Reserves
For the Year Ended December 31, 2009

	Balance		Balance After	Paid or	Balance
	Dec. 31, 2008				
	<u>Encumbered</u>	<u>Reserved</u>			
Health and Welfare (Cont'd)					
Peer Grouping:					
Salaries and Wages - Office on Aging & Disabled		\$ 6,602.35	\$ 6,602.35	\$ 5,303.74	\$ 1,298.61
Other Expenses - Office on Aging and Disabled	\$ 2,053.50	64.00	2,117.50	2,053.50	64.00
Contributions to Social Service Agencies	78,332.67	23,543.80	101,876.47	86,979.48	14,896.99
Human Services:					
Other Expenses	11,011.40		11,011.40	11,011.40	
Contributions to Social Service Agencies	219,637.50	362.50	220,000.00	207,097.23	12,902.77
Cumberland Manor:					
Salaries and Wages		282,239.02	282,239.02	266,492.19	15,746.83
Other Expenses	378,757.84	87,178.57	465,936.41	345,594.69	120,341.72
Parks, Recreation, Public Celebrations and Public Ceremonies					
Recreation Commission (RS 40:12-1 et. seq.):					
Salaries and Wages		1,246.15	1,746.15	1,738.80	7.35
Other Expenses	21,917.86	4,211.66	26,129.52	20,337.19	5,792.33
War Veterans Burial & Grave Decorations:					
Salaries and Wages		1,813.60	1,813.60	1,478.31	335.29
Other Expenses	4,190.44	13,418.19	17,608.63	4,412.80	13,195.83
Education					
Reimbursement for Residents Attending Out of County					
Two Year Colleges (N.J.S. 18A 64A:23)		46,845.35	46,845.35	886.00	45,959.35
County Extension Service Farm and Home Demonstrations:					
Salaries and Wages		102,621.67	102,621.67	8,740.91	93,880.76
Other Expenses	10,436.22	7,928.83	18,365.05	10,056.09	8,308.96
Office of the County Superintendent of Schools:					
Salaries and Wages		17,318.78	17,318.78	6,119.57	11,199.21
Other Expenses	81,329.82	9,332.48	90,662.30	81,275.12	9,387.18
Salary Adjustments		118,389.15	118,389.15	118,389.15	
Educational Fund	2,811.00	28,423.00	56,234.00	28,003.56	28,230.44

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of 2008 Appropriation Reserves
 For the Year Ended December 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</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		\$ 4,422.83	\$ 4,422.83	\$ 3,445.94	\$ 976.89
Other Expenses	\$ 35,253.48	1,758.70	47,012.18	34,013.47	12,998.71
Lighting on Highways and Bridges	1,311.49	9,042.42	10,353.91	5,996.87	4,357.04
Postage	888.25	34,104.70	34,992.95	388.25	34,604.70
Facilities Costs	321,586.80	451,512.83	773,099.63	312,177.40	460,922.23
Gasoline		21,347.89	41,347.89	23,707.58	17,640.31
Matching Funds for Grants		35.00	35.00		35.00
Contingent	5,393.00	15,075.43	20,468.43	5,221.00	15,247.43
Payment on Bond Anticipation Notes:					
Interest		99.53	99.53		99.53
<u>Deferred Charges & Statutory Expenditures:</u>					
Contribution to					
Social Security System (OASI)		89,666.52	89,666.52	(1,232.52)	90,899.04
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)		4,331.57	4,331.57	(292.29)	4,623.86
	<u>\$ 3,286,814.11</u>	<u>\$ 6,287,714.77</u>	<u>\$ 9,574,528.88</u>	<u>\$ 4,280,520.14</u>	<u>\$ 5,294,008.74</u>

Payments	\$ 4,199,522.79
Refunds	(26,209.44)
Transfer to Accounts Payable	<u>107,206.79</u>
	<u>\$ 4,280,520.14</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Accounts Payable
 For the Year Ended December 31, 2009

Balance Dec. 31, 2008		\$	193,014.98
Increased by:			
Transfer from Appropriation Reserves			107,206.79
			300,221.77
Decreased by:			
Payments	\$	23,524.06	
Accounts Payable Canceled			143,957.78
			167,481.84
Balance Dec. 31, 2009		\$	132,739.93

Analysis of Balance Dec. 31, 2009

Bowman & Company LLP		\$	4,500.00
Express Physicians Supply			244.08
Express Physicians Supply			1,468.70
Express Physicians Supply			20.36
David H. Kaufman, MD PA			4,300.00
Cumberland County Health Department			15,000.00
Executive Business Prod			58.66
Bowman & Company LLP			200.00
Bowman & Company LLP			8,000.00
Its Mailing Systems, Inc			2,100.00
Sir Speedy Printing Co Inc			75.00
Ansell Zaro Grimm & Aaron, PC			3,322.15
Beth Lincow Cole Esquire			5,000.00
Lieberman & Blecher, PC			3.35
Beth Lincow Cole Esquire			2,478.00
NJ Dept of Labor & Workforce			99.00
Triad Associates Inc			11,100.00
A.A. Duckett, Inc			354.00
Cumberland County Health Department			7,500.00
The Gibson Tarquini Group, Inc			1,039.88
Franklin Alarm Co Inc			3,000.00
Johnson Controls, Inc			0.06
Public Safety Outfitters Inc			766.00
Enterprise Uniforms II Inc			1,619.04
Tektron Corp			997.95
Atlanticare Admin., Inc			3,877.50
Quest Diagnostics Inc			93.20
Quest Diagnostics Inc			745.85
Atlanticare Admin., Inc			31,826.15
Edwards & Son Funeral Home Inc			550.00
Postmaster - US Postal Service			16,500.00
Pest-A-Side Exterminating, Inc			3,400.00
A.A. Duckett, Inc			1.00
H & R Healthcare, L.P.			2,000.00
Idearc Media Corp			500.00
		\$	132,739.93

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Due To NJ - Reserve for Capital Transportation Program Expenditures
 For the Year Ended December 31, 2009

Balance Dec. 31, 2008	\$	111,503.57
Increased by:		
Interest Earned -- Capital Transportation Program		24,399.23
		135,902.80
Decreased by:		
Anticipated as Revenue in 2009 Budget		111,503.57
Balance Dec. 31, 2009	\$	24,399.23

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Due To NJ - Reserve for Chapter 12 Bond Interest Expenditures
 For the Year Ended December 31, 2009

Balance Dec. 31, 2008	\$	8,657.05
Decreased by:		
Payments		8,657.05

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held by County Treasurer
For the Board of Health
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		\$ 2,768,183.45
Increased by:		
Interest Earnings Allocation from Current Fund	\$ 9,569.13	
Funds Collected for the Board of Health	<u>2,972,737.49</u>	
		<u>2,982,306.62</u>
		5,750,490.07
Decreased by:		
Payments for the Board of Health		<u>2,745,166.27</u>
Balance Dec. 31, 2009		<u><u>\$ 3,005,323.80</u></u>

Exhibit SA-15

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held By County Treasurer
For the County Library
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		\$ 180,507.35
Increased by:		
2009 Budget Appropriation	\$ 793,133.00	
Funds Collected for the County Library	<u>219,725.11</u>	
		<u>1,012,858.11</u>
		1,193,365.46
Decreased by:		
Payments for the County Library		<u>974,992.63</u>
Balance Dec. 31, 2009		<u><u>\$ 218,372.83</u></u>

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants--Unappropriated
For the Year Ended December 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Collected</u>	<u>Anticipated as</u> <u>Revenue in</u> <u>Budget</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
Federal Grants:				
U.S. Department of Labor:				
Passed Through Department of Labor:				
Workforce New Jersey Area Contract (Interest Earned)	\$ 117,378.87	\$ 610.35		\$ 117,989.22
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
Bureau of Justice Assistance				
SCAAP - State Criminal Alien Assistance Program	184.00		\$ 184.00	-
Total Federal Grants	118,110.87	610.35	184.00	118,537.22
State Grants:				
Department of Community Affairs:				
Small Cities Emergency Housing Repairs	65,438.11	14,107.00		79,545.11
Department of State:				
Historical Commission, Operating Support Grant	113,852.00		113,852.00	-
U.S. Department of Health and Human Services:				
Commission for the Blind and Visually Impaired:				
Mental Health Augmenting Budget	6,000.00		6,000.00	-
Total State Grants	185,290.11	14,107.00	119,852.00	79,545.11
Total--All Grants	\$ 303,400.98	\$ 14,717.35	\$ 120,036.00	\$ 198,082.33

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants - Appropriated
For the Year Ended December 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</u>		<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
	<u>Encumbered</u>	<u>Reserved</u>						
Federal Grants:								
U.S. Department of Health and Human Services:								
Direct Funding:								
HIV Emergency Relief	\$ 298,163.66	\$ 13,160.42	\$ 311,324.08		\$ 309,271.62	\$ (2,025.00)	\$ 27.46	\$ 34,615.13
HIV Emergency Relief - Ryan White Grant				\$ 781,046.00	748,455.87	2,025.00		
Minority AIDS Incentive Program	5,881.44		5,881.44				5,881.44	
Minority AIDS Incentive Program	60,130.00	7,000.00	67,130.00		66,977.13			152.87
Minority AIDS Incentive Program				68,634.00	64,044.00			4,590.00
Passed Through Division of Senior Services:								
Special Services for the Aging - Area Plan		95,933.81	95,933.81		158.80			95,775.01
Special Services for the Aging - Area Plan		27,668.41	27,668.41		244.44			27,423.97
Special Services for the Aging - Area Plan		159,785.44	159,785.44		1,304.23			158,481.21
Special Services for the Aging - Area Plan	8.95	104,159.91	104,168.86		2,457.15			101,711.71
Special Services for the Aging - Area Plan	6,114.00	103,992.21	110,106.21		21,533.78			88,572.43
Special Services for the Aging - Area Plan	115,639.16	133,117.77	248,756.93		168,023.88			80,733.05
Special Services for the Aging - Area Plan				1,969,762.00	1,666,111.85	600.00	135.00	304,115.15
Special Services for the Aging - Area Plan Nutrition Program - ARRA				39,331.00	11,000.00			28,331.00
Special Services for the Aging - Area Plan Meals on Wheels - ARRA				20,924.00	5,000.00			15,924.00
Division of Youth and Family Services:								
Childhood Lead Poisoning Prevention		2,036.10	2,036.10				2,036.10	
Childhood Lead Poisoning Prevention	8,178.09	121,883.79	130,061.88	25,225.00	137,358.30			17,928.58
Childhood Lead Poisoning Prevention				249,000.00	92,779.38			156,220.62
Disaster Liasion Grant				2,500.00	2,500.00			
Passed Through N.J. Department of Health and Senior Services:								
Special Child Health Services - Case Management		20,937.44	20,937.44				20,937.44	
Special Child Health Services - Part C EIP		27,545.58	27,545.58				27,545.58	
Special Child Health Services - Case Management		71,708.33	71,708.33		63,016.29			8,692.04
Special Child Health Services - Part C EIP	1,498.93	153,122.70	154,621.63	164,093.00	195,115.32		61,053.00	62,546.31
Special Child Health Services - Case Management				78,691.00	27,400.44			51,290.56
U.S. Bureau of Justice:								
Direct Funding:								
SCAPP - State Criminal Alien Assistance Program	43,230.00	28,818.00	72,048.00		51,844.75			20,203.25
SCAPP - State Criminal Alien Assistance Program		102,630.00	102,630.00	184.00				102,814.00
SCAPP - State Criminal Alien Assistance Program				100,531.00				100,531.00
Passed Through Department of Law and Public Safety:								
Division of Criminal Justice:								
Sexual Assault Nurse Examiner (SANE)		7,972.16	7,972.16				7,972.16	
Sexual Assault Nurse Examiner (SANE)	40,517.45	38,827.75	79,345.20		73,285.57			6,059.63
Sexual Assault Nurse Examiner (SANE)				84,569.00	34,000.00		16,601.00	33,968.00
Victims of Crime Act		47,966.27	47,966.27		47,966.27			
Victims of Crime Act				140,763.00	20,589.82			120,173.18
VOCA - Victim of Crime Supplemental Award		30,720.00	30,720.00		14,895.15			15,824.85
Edward Byrne Law Enforcement - Narcotics Grant	2,810.48	165,025.00	167,835.48		167,835.48			
Edward Byrne Law Enforcement - Narcotics Grant				157,536.00	152,659.91			4,876.09
Edward Byrne Law Enforce/Megan's Law JAG				15,707.00	15,707.00			
FY '09 Ed Byrne JAG - Vineland - ARRA				50,000.00	50,000.00			
RSAT SA4-05 Resid. Substance Abuse Treatment	985.45	52,319.55	53,305.00		53,305.00			
RSAT SA4-05 Resid. Substance Abuse Treatment		25,447.00	25,447.00		25,447.00			
RSAT SA4-05 Resid. Substance Abuse Treatment		25,128.00	25,128.00		5,784.89			19,343.11

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</u>		<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
	<u>Encumbered</u>	<u>Reserved</u>						
Federal Grants (Cont'd):								
U.S. Bureau of Justice (Cont'd):								
Passed Through Department of Law and Public Safety (Cont'd):								
Division of Criminal Justice (Cont'd):								
Project Safe Neighborhoods	\$ 10,591.00		\$ 10,591.00		\$ 10,591.00			
Project Safe Neighborhoods				\$ 31,552.00	31,551.96			\$ 0.04
Community Justice Program				100,000.00	85,634.36			14,365.64
Federal Bullet Vest Grant		\$ 8,117.60	8,117.60					8,117.60
Federal Bullet Vest Grant		11,564.76	11,564.76					11,564.76
Juvenile Accountability Incentive Grant (JAIG)				19,701.00	19,701.00			
Child Passenger Safety Education Grant	420.00	101,080.00	101,500.00		93,628.31			7,871.69
Buckle Up SJ Seat Belt Initiative		125.46	125.46				\$ 125.46	
Buckle Up SJ Seat Belt Initiative				4,000.00	2,545.26			1,454.74
Passed Through City of Vineland:								
Edward Byrne Memorial Justice Assistance Grant - Reimbursement		11,117.08	11,117.08		7,796.83			3,320.25
Edward Byrne Memorial Justice Assistance Grant - Reimbursement		5,139.00	5,139.00		20.00			5,119.00
Edward Byrne Memorial Justice Assistance Grant - Reimbursement				16,051.00	16,051.00			
Federal Emergency Management Agency:								
Passed Through United Way:								
FEMA - Homeless		2,059.00	2,059.00					2,059.00
FEMA - Homeless		1,542.15	1,542.15		1,542.15			
FEMA - Emergency Food and Shelter Program				4,138.00				4,138.00
U.S. Department of Labor:								
Passed Through Department of Labor:								
Workforce Investment Act (7/1/07-6/30/2008)	39,964.63	138,047.77	178,012.40		178,013.69	\$ 1.29		66,845.97
Workforce Investment Act (7/1/08-6/30/2009)	115,049.51	2,189,820.96	2,304,870.47		2,238,023.21	(1.29)		66,845.97
Workforce Investment Act (7/1/09-6/30/2010)				2,548,664.00	988,364.30			1,560,299.70
Workforce Investment Act (7/1/08-6/30/2009) - ARRA				2,809,497.00	1,576,480.01			1,233,016.99
Post TANF Dislocated Worker Advance Program				66,000.00	42,378.23			23,621.77
Post TANF Dislocated Worker Advance Program				66,000.00				66,000.00
Federal Transit Administration:								
Direct Funding:								
Federal Highway Admin - Buckshutem Rd - CR 670 Resurf	58,445.64	21,934.30	80,379.94		75,248.14			5,131.80
Federal Highway Admin - Irving Ave.	37,973.44	360,340.75	398,314.19		18,430.04			379,884.15
Federal Highway Admin - Intersection Main & Burns	64,809.76	162,835.75	227,645.51		17,602.26			210,043.25
Federal Highway Admin - Resurf. Main Rd	129,434.23	182,000.00	311,434.23		91,758.78			219,675.45
Federal Highway Admin - Mays Landing Road	218,794.74	661,200.00	879,994.74		107,809.59			772,185.15
Federal Highway Admin - Old Deerfield Pike	180,794.78	237,100.00	417,894.78		180,794.78			237,100.00
Federal Highway Admin - Garden Road	249,906.02	165,093.98	415,000.00		249,906.02			165,093.98
Federal Highway Admin - Main Road and Grant Ave	284,912.30	115,087.70	400,000.00		284,912.30			115,087.70
Federal Highway-Resurface CR 552,555,607,621,622,678 - ARRA				2,350,000.00	2,350,000.00			
Federal Highway-Resurface CR 635				474,160.00	406,626.70			67,533.30
Federal Highway-Resurface CR 698				809,160.00	669,319.30			139,840.70
Federal Highway-Resurface CR 606				815,000.00	772,750.03			42,249.97

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants - Appropriated
For the Year Ended December 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</u>		<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
	<u>Encumbered</u>	<u>Reserved</u>						
Federal Grants (Cont'd):								
Federal Transit Administration (Cont'd):								
Passed Through New Jersey Transit:								
FTA Section 5307 Capital & Operating Assistance Formula Grants		\$ 111,218.45	\$ 111,218.45		\$ 39,526.88			\$ 71,691.57
FTA Section 5307 Capital & Operating Assistance Formula Grants		1,558.68	1,558.68					1,558.68
FTA Section 5307 Capital & Operating Assistance Formula Grants		6,652.79	6,652.79					6,652.79
FTA Section 5307 Capital & Operating Assistance Formula Grants	\$ 10,450.00	123,380.84	133,830.84		124,968.64			8,862.20
FTA Section 5307 Capital & Operating Assistance Formula Grants	752.51	470,348.05	471,100.56		270,864.05			200,236.51
FTA Section 5307 Capital & Operating Assistance Formula Grants	7,478.07	419,268.17	426,746.24		178,567.77			248,178.47
FTA Section 5307 Capital & Operating Assistance Formula Grants				\$ 1,504,541.00	924,591.76			579,949.24
Federal Transit Capital and Operating Assistance Formula Grants Section 5311 Capital & Operating		7,591.22	7,591.22		1,605.48			5,985.74
Federal Transit Capital and Operating Assistance Formula Grants Section 5311 Capital & Operating		11,668.19	11,668.19		0.14			11,668.05
Federal Transit Capital and Operating Assistance Formula Grants Section 5311 Capital & Operating	2,900.00	322,673.35	325,573.35		203,746.98			121,826.37
Federal Transit Capital and Operating Assistance Formula Grants Section 5311 Capital & Operating				54,000.00				54,000.00
Intermodal Surface Transportation Efficiency Act - Irving Ave.		15,508.75	15,508.75				\$ 15,508.75	
Passed Through Department of Transportation:								
Capital Transportation Program		43,281.51	43,281.51					43,281.51
Capital Transportation Program - 2001	16,002.50	1,042,989.78	1,058,992.28		16,002.50			1,042,989.78
Capital Transportation Program - 2003		600.00	600.00					600.00
Capital Transportation Program - 2006	119,565.30		119,565.30		119,565.30			
Capital Transportation Program - 2007	132,352.40	1,357,185.87	1,489,538.27		1,095,237.44			394,300.83
Capital Transportation Program - 2008	748,096.89	2,428,903.11	3,177,000.00		548,096.89			2,628,903.11
Capital Transportation Program - 2009			-	3,154,000.00				3,154,000.00
FY 2009 Local Bridge, Future Need Mauricetown		1,000,000.00	1,000,000.00					1,000,000.00
Pass Through South Jersey Transportation Authority:								
Subregional Planning Grant	518.09		518.09				518.09	
Subregional Planning Grant		31,525.69	31,525.69		(40,000.00)			71,525.69
Subregional Planning Grant		167,950.35	167,950.35		146,399.80			21,550.55
Subregional Planning Grant				90,500.00				90,500.00
Pass Through Cumberland County Improvement Authority:								
JARC Interlocal Agreement (Improvement Authority)		71,733.30	71,733.30		71,704.69			28.61
JARC Interlocal Agreement (Improvement Authority)		425,481.97	425,481.97		327,005.13			98,476.84
U.S. Department of Health and Human Services								
Direct Funding:								
Retired Senior Volunteer Program - Grant		38.00	38.00					38.00
Retired Senior Volunteer Program - Match		5,236.26	5,236.26		475.39			4,760.87
Retired Senior Volunteer Program - Match		23,500.52	23,500.52					23,500.52
Retired Senior Volunteer Program - Grant		3,266.74	3,266.74			\$ (3,266.74)		
Retired Senior Volunteer Program - Match		4,491.28	4,491.28		893.68	3,266.74		6,864.34
Retired Senior Volunteer Program - Match		7,296.69	7,296.69		7,296.69			
Retired Senior Volunteer Program - Grant	29.80	10,267.42	10,297.22		1,833.57			8,463.65
Retired Senior Volunteer Program - Match		3,929.69	3,929.69		3,929.69			
Retired Senior Volunteer Program - Grant		23,104.34	23,104.34		23,104.34			
Retired Senior Volunteer Program - Match	542.40	65,341.67	65,884.07	1,200.00	61,534.06	(600.00)		4,950.01
Retired Senior Volunteer Program - Grant				53,442.00	26,400.28			27,041.72
Retired Senior Volunteer Program - Match				88,675.00	21,001.36			67,673.64

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2009

	<u>Balance Dec. 31, 2008</u>		<u>Balance After Modification</u>	<u>Transferred From Budget Appropriation</u>	<u>Paid or Charged</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2009</u>
	<u>Encumbered</u>	<u>Reserved</u>						
Federal Grants (Cont'd):								
Department of Community Affairs:								
Pass Through Department of Housing Services								
Small Cities Block Grant	\$ 26,200.00	\$ 56,929.61	\$ 83,129.61		\$ 7,300.00		\$ 75,829.61	\$ 134,998.00
Small Cities Block Grant (CDBG-Well)		301,098.00	301,098.00		166,100.00			134,998.00
Small Cities Block Grant (CDBG09-Regional Senior Center)				\$ 315,000.00				315,000.00
SCBG - Housing Rehab Program Income		3,381.07	3,381.07		3,381.07			
Small Cities Emergency Housing Repairs		33,978.20	33,978.20		33,868.93			109.27
U.S. Department of Homeland Security:								
Direct Funding:								
State Homeland Security Grant		1.00	1.00					1.00
State Homeland Security Grant	223.75	22,172.97	22,396.72		760.75			21,635.97
State Homeland Security Grant		13,454.50	13,454.50		13,454.50			
State Homeland Security Grant	103,606.00	296,403.71	400,009.71	39,125.85	232,850.90			206,284.66
State Homeland Security Grant		520,646.96	520,646.96		95,976.14			424,670.82
U.S. Department of Interior:								
Pass Through Department of Fish and Wildlife								
Market Lane WCS Restoration - USF & W		30,000.00	30,000.00		30,000.00			
U.S. Department of Housing and Urban Development:								
Direct Funding:								
Empowerment Zone		2,470,411.22	2,470,411.22		1,032,419.62			1,437,991.60
Office of Community and Planning								
Shelter Plus Care	202,800.00		202,800.00					202,800.00
U.S. Department of Agriculture								
Direct Funding:								
USDA Rural Business Enterp-Nabb Ave Ext.		121,000.00	121,000.00					121,000.00
	3,345,771.37	18,016,581.82	21,362,353.19	19,362,902.85	20,604,016.99		234,171.09	19,887,067.96
State Grants:								
N.J. Department of Health and Senior Services:								
Right to Know	203.00	9,848.00	10,051.00		10,051.00			9,848.00
Right to Know				9,848.00				9,848.00
Comprehensive Alcoholism and Drug Abuse Program	32,692.14	67,851.09	100,543.23		60,949.23		39,594.00	
Comprehensive Alcoholism and Drug Abuse Program				730,111.00	668,262.49		15,206.00	46,642.51
N.J. Department of Labor								
Work First New Jersey (7/1/06-6/30/2007)	23,422.58	110,916.04	134,338.62		(31,627.16)			165,965.78
Work First New Jersey (7/1/07-6/30/2008)	6,909.06	33,956.16	40,865.22		6,935.10			33,930.12
Work First New Jersey (7/1/08-6/30/2009)	96,770.95	2,083,328.22	2,180,099.17		2,089,021.68			91,077.49
Work First New Jersey (7/1/09-6/30/2010)				3,480,283.00	1,712,121.20			1,768,161.80
Workforce Learning Link (7/1/06-6/30/2007)		12,394.00	12,394.00					12,394.00
Workforce Learning Link (7/1/07-6/30/2008)	7,121.62	135,951.01	143,072.63		142,698.28			374.35
Workforce Learning Link (7/1/08-6/30/2009)		278,104.83	278,104.83		204,302.78			73,802.05
Workforce Learning Link (7/1/09-6/30/2010)				146,389.00	47,322.85			99,066.15
Workforce Investment Board (7/1/07-6/30/2008)	1,500.44	20,023.47	21,523.91		21,523.91			
Workforce Investment Board (7/1/08-6/30/2009)		80,000.00	80,000.00		80,000.00			
Workforce Development Partnership (7/1/08-6/30/2009)	701.32	27,648.11	28,349.43		28,349.43			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</u>		<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
	<u>Encumbered</u>	<u>Reserved</u>						
State Grants (Cont'd):								
Passed Through Department of Human Services:								
DHS Special Initiative & Transportation		\$ 19,162.39	\$ 19,162.39		\$ 19,162.38		\$ 0.01	
DHS Special Initiative & Transportation	\$ 5,050.46	300,323.14	305,373.60		305,373.60			
DHS Special Initiative & Transportation				\$ 401,259.00	222,909.69			\$ 178,349.31
Passed Through N.J. Transit:								
Local CMAQ Initiative	169.14	204,748.18	204,917.32		102,058.36			102,858.96
Department of Environmental Protection:								
Monitoring Surveillance Enforcement								
State Aid - County Environmental Health Act	406.00	2,520.00	2,926.00		406.00		2,520.00	
State Aid - County Environmental Health Act	816.33	35,733.48	36,549.81		33,065.83			3,483.98
State Aid - County Environmental Health Act				358,611.00	153,155.27			205,455.73
Department of Human Services								
Commission for the Blind and Visually Impaired:								
Blind & Visually Impaired		1,511.25	1,511.25		1,264.99			246.26
Blind & Visually Impaired		411.53	411.53					411.53
Blind & Visually Impaired		1,981.36	1,981.36					1,981.36
Blind & Visually Impaired		3,448.36	3,448.36		3,448.36			
Blind & Visually Impaired				22,035.00	21,722.41			312.59
Augmenting Mental Health	128.00		128.00				128.00	
Augmenting Mental Health				12,000.00	6,815.64			5,184.36
N.J. Department of Health and Senior Services (Cont'd):								
Division of Family Development								
Social Services for the Homeless		1,244.00	1,244.00					1,244.00
Social Services for the Homeless		21,040.92	21,040.92					21,040.92
Social Services for the Homeless		27,579.83	27,579.83					27,579.83
Social Services for the Homeless	0.67	15,386.50	15,387.17					15,387.17
Social Services for the Homeless	22,112.00	2,302.32	24,414.32		24,414.32			
Social Services for the Homeless				312,436.00	312,498.87	\$ 62.87		
Social Services for the Homeless - ARRA				108,960.00	92,616.00	(62.87)		16,281.13
Department of Disability Services								
Personal Assistance Program		10,990.18	10,990.18		1,943.90			9,046.28
Personal Assistance Program		29,643.85	29,643.85					29,643.85
Personal Assistance Program		54,622.25	54,622.25		3,298.42			51,323.83
Personal Assistance Program	7,591.35	3,486.25	11,077.60		26.46			11,051.14
Personal Assistance Program	104,113.11	27,072.11	131,185.22		120,671.15			10,514.07
Personal Assistance Program				352,500.00	341,172.00			11,328.00
Division of Youth and Family Services								
Social Services Block Grant - Enrichment Center		14,496.34	14,496.34		9,221.18			5,275.16
Social Services Block Grant - Enrichment Center		5,587.68	5,587.68		1,461.91			4,125.77
Social Services Block Grant - Enrichment Center		2,278.48	2,278.48		810.11			1,468.37
Social Services Block Grant - Enrichment Center		9,622.53	9,622.53		5,533.52			4,089.01
Social Services Block Grant - Enrichment Center		6,917.95	6,917.95		3,182.32			3,735.63
Social Services Block Grant - Enrichment Center	489.32	1,318.41	1,807.73		(3,321.77)			5,129.50
Social Services Block Grant - Enrichment Center				93,760.00	84,322.47			9,437.53

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2009

	<u>Balance Dec. 31, 2008</u>		<u>Balance After Modification</u>	<u>Transferred From Budget Appropriation</u>	<u>Paid or Charged</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2009</u>
	<u>Encumbered</u>	<u>Reserved</u>						
State Grants (Cont'd):								
Social Services Block Grant (Alcohol)		\$ 8,533.07	\$ 8,533.07		\$ 8,533.07			\$ 8,018.32
Social Services Block Grant (Alcohol)				\$ 88,555.00	80,536.68			11.22
Social Services Block Grant (HSAC/CIAC)		11.22	11.22					
Social Services Block Grant (HSAC/CIAC)	\$ 1,069.75	349.62	1,419.37		1,419.37			41.79
Social Services Block Grant (HSAC/CIAC)				102,784.00	102,742.21			
Social Services Block Grant - Medical Assistance		2,278.31	2,278.31				\$ 2,278.31	
Social Services Block Grant - Medical Assistance	6,035.00	38.02	6,073.02		2,981.23			3,091.79
Social Services Block Grant - Medical Assistance				15,100.00	14,861.69			238.31
Division of Senior Services:								
Special Services for the Aging - Area Plan		42,446.31	42,446.31		7,201.37			35,244.94
Special Services for the Aging - Area Plan		23,127.04	23,127.04		3,349.03			19,778.01
Special Services for the Aging - Area Plan		53,721.91	53,721.91		1,042.86			52,679.05
Special Services for the Aging - Area Plan		45,961.72	45,961.72					45,961.72
Special Services for the Aging - Area Plan		23,557.81	23,557.81		12,493.40			11,064.41
Special Services for the Aging - Area Plan	31,544.12	69,709.91	101,254.03		82,620.96			18,633.07
Special Services for the Aging - Area Plan				621,777.00	502,276.94			119,500.06
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:								
Alliance to Prevent Alcoholism and Drug Abuse Program		812.01	812.01				812.01	
Alliance to Prevent Alcoholism and Drug Abuse Program	105,483.82	2,868.36	108,352.18		104,794.68			3,557.50
Alliance to Prevent Alcoholism and Drug Abuse Program				239,897.00	235,594.72			4,302.28
Department of State:								
Department of Records Management								
PARIS Grants Program	23,656.01	165.77	23,821.78		17,015.05		6,806.73	
PARIS Grants Program		57,715.69	57,715.69		57,715.69			
PARIS Grants Program				476,673.00	155,400.00			321,273.00
N.J. Department of Community Affairs:								
Division of Local Government Services								
NJ Historic Trust - Courthouse	11,189.97	739.00	11,928.97		11,189.97			739.00
Historical Commission, Operating Support Grant		9,960.00	9,960.00		9,960.00			
Wastewater Management Plan				100,000.00	45,152.46			54,847.54
Sharing Available Resources Efficiently		300,000.00	300,000.00		53,204.30			246,795.70
N.J. Department of Community Affairs (Cont'd):								
Passed Through State Council on the Arts:								
Building Arts Participation		1,500.00	1,500.00		1,500.00			
Cultural and Heritage Commission - Promotions for the Arts		307.00	307.00		307.00			
Cultural and Heritage Commission - Promotions for the Arts	28,975.00	998.36	29,973.36		29,025.00			948.36
Cultural and Heritage Commission - Promotions for the Arts				137,336.00	131,213.16		2,040.00	4,082.84
Department of Law and Public Safety:								
Division of State Police:								
Enhanced 911 Grant - General Assist	1,995.00		1,995.00		1,995.00			
Enhanced 911 Grant	19,974.00	65,026.00	85,000.00		63,016.97			21,983.03
Enhanced 911 Grant	4,398.00	60,602.00	65,000.00		19,678.00			45,322.00
911 Coordinator Funding OETS		5,000.00	5,000.00					5,000.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2009

	Balance Dec. 31, 2008		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2009
	Encumbered	Reserved						
State Grants (Cont'd):								
Department of Law and Public Safety (Cont'd):								
Division of State Police (Cont'd):								
Cumberland Emergency Exercises		\$ 18,510.08	\$ 18,510.08		\$ 5,206.67		\$ 3,754.34	\$ 13,303.41
Radiology Emergency Response Plan		3,754.34	3,754.34					8,043.48
Radiology Emergency Response Plan	\$ 205.85	15,864.91	16,070.76				2,165.92	13,904.84
Radiology Emergency Response Plan	1,644.15	62,935.92	64,580.07		56,536.59			8,043.48
Radiology Emergency Response Plan				\$ 81,729.20	19,283.34			62,445.86
Emergency Management Assist.	11,700.27	35,727.13	47,427.40	18,000.00	65,295.19			132.21
Emergency Management Assist.				50,000.00	7,187.63			42,812.37
Special Needs Shelter Planning & Support				42,800.00				42,800.00
Commodities Distribution Plan				67,370.00				67,370.00
Body Armor Replacement		4,302.32	4,302.32			913.44		3,388.88
Body Armor Replacement		52,063.18	52,063.18			11,353.73		40,709.45
Juvenile Justice:								
Comprehensive Education Improvement Act		778.28	778.28				778.28	
Comprehensive Education Improvement Act	1,726.40	224,276.68	226,003.08		203,069.20			22,933.88
Comprehensive Education Improvement Act				450,271.00	168,988.86			281,282.14
State and Community Partnership	18,543.46		18,543.46		11,505.00			7,038.46
State and Community Partnership	13,945.00		13,945.00		13,945.00			
State and Community Partnership		0.02	0.02					0.02
State and Community Partnership		3.53	3.53					3.53
State and Community Partnership	83,382.70	2,000.00	85,382.70		85,382.70			
State and Community Partnership				441,008.00	426,082.29			14,925.71
N.J. Department of Transportation:								
Municipal Stormwater Reg Grant		8,900.00	8,900.00					8,900.00
Clean Communities Entitlement Program		5,373.94	5,373.94				5,373.94	
Clean Communities Entitlement Program		5,931.08	5,931.08				5,931.08	
Clean Communities Entitlement Program				139,034.57	139,034.57			
New Jersey Transit:								
Senior Citizen and Disabled Resident Transportation Assistance Act		28,476.60	28,476.60		386.94			28,089.66
Senior Citizen and Disabled Resident Transportation Assistance Act		1,571.34	1,571.34					1,571.34
Senior Citizen and Disabled Resident Transportation Assistance Act		769.56	769.56					769.56
Senior Citizen and Disabled Resident Transportation Assistance Act		43,469.99	43,469.99		43,244.99			225.00
Senior Citizen and Disabled Resident Transportation Assistance Act	30,226.68	63,697.68	93,924.36		(36,534.48)			130,458.84
Senior Citizen and Disabled Resident Transportation Assistance Act				618,919.00	529,517.20			89,401.80
N.J. Department of Military and Veterans Affairs:								
Veterans Transportation System		268.19	268.19		28.07			240.12
Veterans Transportation System		13,923.75	13,923.75		13,923.75			
Veterans Transportation System				15,000.00	5,804.39			9,195.61
Total State Grants	705,892.67	5,031,477.87	5,737,370.54	9,734,445.77	10,434,120.06		87,388.62	4,950,307.63
Total--All Grants	\$ 4,051,664.04	\$ 23,048,059.69	\$ 27,099,723.73	\$ 29,097,348.62	\$ 31,038,137.05	\$ -	\$ 321,559.71	\$ 24,837,375.59
Reserve for Encumbrances					\$ 8,428,956.11			
Disbursed -- Vendors					22,609,180.94			
					<u>\$ 31,038,137.05</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, 2009

	<u>Trust Fund</u>	<u>Audio-Visual Aid Fund</u>	<u>County Open Space Fund</u>
Balance Dec. 31, 2008	\$ 8,765,712.89	\$ 70,022.91	\$ 1,451,105.62
Increased by Receipts:			
Accounts Receivable -- Gasoline	\$ 358,428.20		
Reserve for Payroll Taxes Payables	56,352,860.43		
Miscellaneous Trust Reserves:			
Fees, Refunds and Donations	2,315,084.74		
Budget Appropriation	3,440,000.00		
Reserve for County Prosecutor's Law Enforcement Trust Account	85,241.66		
Reserve for County Prosecutor's Seized Asset Trust Account	228,715.45		
Reserve for County Prosecutor's Federal Justice Account	18,434.19		
Reserve for County Prosecutor's Asset Maintenance Account	3,693.20		
Reserve for Farmland Preservation			\$ 2,865,778.49
Reserve for Audio-Visual Aid		\$ 81,620.00	
	62,802,457.87	81,620.00	2,865,778.49
	71,568,170.76	151,642.91	4,316,884.11
Decreased by Disbursements:			
Accounts Receivable -- Gasoline	375,932.78		
Reserve for Payroll Taxes Payables	56,400,925.80		
Reserve for Performance Guarantee Deposits	9,017.00		
Miscellaneous Trust Reserves	4,602,108.33		
Reserve for County Prosecutor's Law Enforcement Trust Account	355,031.26		
Reserve for County Prosecutor's Seized Asset Trust Account	234,195.66		
Reserve for County Prosecutor's Federal Justice Account	8,398.77		
Reserve for County Prosecutor's Asset Maintenance Account	7,202.40		
Reserve for Farmland Preservation			3,746,700.38
Reserve for Audio-Visual Aid		83,200.53	
	61,992,812.00	83,200.53	3,746,700.38
Balance Dec. 31, 2009	\$ 9,575,358.76	\$ 68,442.38	\$ 570,183.73

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Accounts Receivable -- Gasoline
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	\$	13,870.03
Accrued in 2008:		
Billings		375,932.78
		389,802.81
Decreased by:		
Cash Receipts		358,428.20
Balance Dec. 31, 2009	\$	31,374.61

Analysis of Balance Dec. 31, 2009

Social Service Board	\$	1,883.73
Fairton BOE		(0.44)
Upper Deerfield		3.98
Bridgeton BOE		12,680.82
City of Bridgeton		18,832.89
Township of Fairfield		(2,026.37)
	\$	31,374.61

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for Payroll and Payroll Taxes Payable
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		\$ 321,077.66
Increased by:		
Agency Accruals	\$ 21,907,410.98	
Net Pay Accruals	34,445,449.45	
		56,352,860.43
		56,673,938.09
Decreased by:		
Disbursements to Agencies	21,955,476.35	
Net Pay Disbursements	34,445,449.45	
		56,400,925.80
Balance Dec. 31, 2009		\$ 273,012.29

Analysis of Balance Dec. 31, 2009

PERS Pension		\$ 197,060.86
PERS Contributory Insurance		7,014.77
Police & Fire Pension		61,252.32
PBA 231 Retirement		300.00
UAW District 65 Dues		22.35
Employee Savings Bonds		50.00
Univers		359.24
Miscellaneous		6,952.75
		\$ 273,012.29

Exhibit SB-4

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for Performance Guarantee Deposits
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		\$ 110,588.02
Decreased by:		
Disbursements		9,017.00
Balance Dec. 31, 2009		\$ 101,571.02

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Miscellaneous Trust Reserves
For the Year Ended December 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Fees, Refunds</u> <u>and Donations</u>	<u>Budget</u> <u>Appropriations</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
Reserve for Accumulated Sick Leave	\$ 1,533,710.91		\$ 190,000.00	\$ 63,644.76	\$ 1,660,066.15
Reserve for Unclaimed Money	371.98	\$ 81,857.10		64,602.69	17,626.39
Reserve for Modernization of County Clerk's Office	696,279.75	55,220.00		42,827.83	708,671.92
Reserve for Modernization of County Surrogate's Office	8,952.34	8,604.00		3,737.49	13,818.85
Reserve for Automotive and Contractors' Equipment					
Physical Damage Insurance Fund	78,024.88	5,000.00	500,000.00	338,594.34	244,430.54
Reserve for County Insurance	298,551.73		2,000,000.00	1,813,536.49	485,015.24
Reserve for Workers' Compensation Insurance Fund	804,138.25	114,770.63	750,000.00	1,067,989.07	600,919.81
Reserve for Weights and Measures	257,852.73	30,733.50		2,949.94	285,636.29
Reserve for Tax Appeals	28,126.36	9,545.00		2,543.86	35,127.50
Reserve for Subdivision/Site Plan Fees	45,731.54	11,770.95		40,372.30	17,130.19
Reserve for Inmate Telephone Communications	574,491.98	242,024.35		168,569.98	647,946.35
Reserve for Motor Vehicle Fines Pledged to Road					
Maintenance and Construction	1,347,354.16	753,814.53		669,600.40	1,431,568.29
Reserve for Welfare Trust--Hospital Manor	7,233.23	3,528.45		1,146.74	9,614.94
Reserve for Estate Proceeds	21,836.01	4,003.33			25,839.34
Reserve for Senior Citizen Bus	75,846.44	56,663.53			132,509.97
Reserve for Senior Citizen Day Care Center	87,969.62				87,969.62
Reserve for Personal Attendant Program	19,929.18	10,653.31			30,582.49
Reserve for Meals on Wheels Grant	25,491.00	22,200.00			47,691.00
Reserve for Donations for Meals on Wheels	114,999.21	105,066.25			220,065.46
Reserve for Case Management	681,598.99	417,885.00			1,099,483.99
Reserve for Donation for Nutrition Program	78,087.53	63,171.01			141,258.54
Reserve for Donations for Outreach Program	10,058.91	6,173.00			16,231.91
Reserve for Donations for Retired Senior Volunteer Program	2,099.00				2,099.00
Reserve for Modernization of County Sheriff's Office	52,876.00	13,597.00		22,715.50	43,757.50
Reserve for Council on the Arts	66.55				66.55
Reserve for First Step Alcohol Program	365,709.56	266,610.80		262,720.50	369,599.86
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	6,114.33	8,450.00		12,445.28	2,119.05
Reserve for Marketing Partnership Program	15,512.10	2,940.00		11,853.05	6,599.05
Reserve for County Bird Festivals	16,341.63	10,430.00		12,258.11	14,513.52
Reserve for Special Child Health Services	2,070.00				2,070.00

(Continued)

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Miscellaneous Trust Reserves
For the Year Ended December 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Fees, Refunds</u> <u>and Donations</u>	<u>Budget</u> <u>Appropriations</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
Reserve for Library Book Donation	\$ 2,149.95	\$ 265.00			\$ 2,414.95
Reserve for Motor Vehicle Theft	1,414.00	1.00			1,415.00
Reserve for Attorney Identification Card Program		107.00			107.00
Reserve for 911 - Bequests/Donations		10,000.00			10,000.00
	<u>\$ 7,265,391.35</u>	<u>\$ 2,315,084.74</u>	<u>\$ 3,440,000.00</u>	<u>\$ 4,602,108.33</u>	<u>\$ 8,418,367.76</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, 2009

Balance Dec. 31, 2008		\$ 659,959.41
Increased by:		
Forfeited	\$ 80,211.41	
Direct Forfeiture	1,124.00	
Interest on Investments	2,353.15	
Reimbursement of Expenditures	1,553.10	
		85,241.66
		745,201.07
Decreased by:		
Law Enforcement Expenditures		355,031.26
Balance Dec. 31, 2009		\$ 390,169.81

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, 2009

Balance Dec. 31, 2008		\$ 358,092.38
Increased by:		
Funds Confiscated by Seizure		228,715.45
		586,807.83
Decreased by:		
Payments to County Prosecutor's Law Enforcement Trust Account	\$ 74,720.41	
Contributive Share to Other Law Enforcement Agencies	5,491.00	
Refunds of Seized Funds	74,130.00	
Transferred to Other Law Enforcement Agencies	735.00	
Transferred to Unclaimed Funds	79,119.25	
		234,195.66
Balance Dec. 31, 2009		\$ 352,612.17

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, 2009

Balance Dec. 31, 2008		\$	12,336.38
Increased by:			
Interest	\$	55.46	
Received From United States Treasury		14,082.67	
Reimbursement of Expenditures		<u>4,296.06</u>	
			<u>18,434.19</u>
			30,770.57
Decreased by:			
Law Enforcement Expenditures			<u>8,398.77</u>
Balance Dec. 31, 2009		\$	<u><u>22,371.80</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, 2009

Balance Dec. 31, 2008		\$	52,137.72
Increased by:			
Receipts:			
Interest	\$	1,426.20	
Reimbursement of Expenditures		<u>2,267.00</u>	
			<u>3,693.20</u>
			55,830.92
Decreased by:			
Payments			<u>7,202.40</u>
Balance Dec. 31, 2009		\$	<u><u>48,628.52</u></u>

COUNTY OF CUMBERLAND
TRUST -- COUNTY OPEN SPACE FUND
Statement of Reserve for Farmland Preservation
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		\$ 1,451,105.62
Increased by:		
Cash Receipts:		
State of New Jersey	\$ 1,792,436.22	
Refund of a Prior Year Expenditure	5,200.00	
2009 One-Cent Tax Levy	980,727.63	
Added and Omitted Taxes	8,817.46	
Acquisition of Development Easement	74,722.60	
Interest	<u>3,874.58</u>	
		<u>2,865,778.49</u>
		4,316,884.11
Decreased by:		
Farmland Preservation Expenses		<u>3,746,700.38</u>
Balance Dec. 31, 2009		<u>\$ 570,183.73</u>

Exhibit SB-11

COUNTY OF CUMBERLAND
TRUST -- AUDIO VISUAL AID FUND
Statement of Reserve for Audio-Visual Aid
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		\$ 70,022.91
Increased by:		
Reimbursements		<u>81,620.00</u>
		151,642.91
Decreased by:		
Payments		<u>83,200.53</u>
Balance Dec. 31, 2009		<u>\$ 68,442.38</u>

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, 2009

Balance Dec. 31, 2008		\$	30,365,425.96
Increased by Receipts:			
Budget Appropriation:			
Capital Improvement Fund	\$	300,000.00	
Reserve for Retirement of Debt		200,000.00	
General Serial Bonds Issued		18,567,000.00	
Premium on General Serial Bonds Issued		844,631.75	
Reimbursements to Improvement Authorizations		<u>80,000.00</u>	
			<u>19,991,631.75</u>
			50,357,057.71
Decreased by Disbursements:			
Improvement Authorizations		2,437,037.37	
Reserve for Encumbrances		5,409,580.54	
Reserve for Retirement of Debt		<u>200,000.00</u>	
			<u>8,046,617.91</u>
Balance Dec. 31, 2009		\$	<u><u>42,310,439.80</u></u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Analysis of General Capital Cash
For the Year Ended December 31, 2009

	<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, 2009</u>	
	<u>Balance Dec. 31, 2008</u>	<u>Budget Appropriations</u>	<u>Serial Bonds</u>	<u>Miscellaneous</u>	<u>Improvement Authorizations</u>	<u>Miscellaneous</u>	<u>From</u>	<u>To</u>		
Fund Balance	\$ 171,793.25			\$ 844,631.75					\$ 1,016,425.00	
Capital Improvement Fund	993,322.35	\$ 300,000.00					\$ 395,300.00		898,022.35	
Reserve for Encumbrances	5,409,580.54						5,409,580.54	\$ 2,716,826.00	2,716,826.00	
Reserve for Retirement of Debt				200,000.00		\$ 200,000.00				
Improvement Authorizations:										
Ordinance										
<u>Number</u>										
1995-4	Various State and Federal Grant Funded Capital Improvements	200,000.00							200,000.00	
1996-1	Various Capital Improvements	7,829.49					7,829.49			
1999-1	Various Capital Improvements	(31,257.13)					4,135.36	4,135.36	(31,257.13)	
2001-1	Various Capital Improvements	118,014.33			\$ 45,096.00		137,101.70	64,183.37		
2002-1	Various Capital Improvements	256,432.96			87,396.87		9,640.60	30,874.43	190,269.92	
2003-1	Refunding of Pension Liability	(15,487.00)							(15,487.00)	
2003-2	Various Capital Improvements	552,012.98		80,000.00	1,380.56		312,647.40	15,618.11	333,603.13	
2004-1	Various Capital Improvements	370,328.64			13,791.26		360,565.15	4,027.77		
2005-1	Various Capital Improvements						4,049.50	4,049.50		
2005-2	Various Capital Improvements	205,187.50			224,747.26		147,284.15	166,843.91		
2006-3	Various Capital Improvements	1,656,517.04			228,082.50		131,932.96	238,513.34	1,535,014.92	
2007-1	Various Capital Improvements	107,439.27			107,439.27					
2007-2	Various Capital Improvements	12,805,909.64			3,818,785.15		456,493.72	3,182,072.48	11,712,703.25	
2007-4	Capital Improvement - Courthouse	2,857,287.00			72,926.18		3,496.37	73,152.55	2,854,017.00	
2007-5	Various Capital Improvements	123,999.69			159,538.51		39,698.45	77,867.50	2,630.23	
2008-2	Various Capital Improvements	2,300,000.00							2,300,000.00	
2008-3	Various Capital Improvements	(973,484.59)	\$ 11,056,300.00		2,198,003.79		1,442,315.81	1,550,645.56	7,993,141.37	
2008-4	Building Acquisitions and Renovations	3,250,000.00			872,537.32		872,773.76		1,504,688.92	
2009-1	Various Capital Improvements		7,510,700.00				46,852.00	395,300.00	7,859,148.00	
2009-2	Building Acquisitions and Renovations				16,893.24		134,086.34	1,391,673.42	1,240,693.84	
		<u>\$ 30,365,425.96</u>	<u>\$ 300,000.00</u>	<u>\$ 18,567,000.00</u>	<u>\$ 1,124,631.75</u>	<u>\$ 7,846,617.91</u>	<u>\$ 200,000.00</u>	<u>\$ 9,915,783.30</u>	<u>\$ 9,915,783.30</u>	<u>\$ 42,310,439.80</u>
Improvement Authorizations					\$ 2,437,037.37					
Reserve for Encumbrances					5,409,580.54					
					<u>\$ 7,846,617.91</u>					

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation -- Funded
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		\$ 68,509,135.05
Increased by:		
Improvement Costs Funded by:		
Serial Bonds Issued		18,567,000.00
		87,076,135.05
Decreased by:		
2009 Budget Appropriations to Pay Bonds:		
Serial Bonds	\$ 5,950,000.00	
Green Acres Loan Program	81,763.03	
		6,031,763.03
Balance Dec. 31, 2009		\$ 81,044,372.02

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation -- Unfunded
For the Year Ended December 31, 2009

<u>Ordinance Number</u>		<u>Dec. 31, 2008</u>	<u>2009 Authorizations</u>	<u>Transferred to Deferred Charges to Future Taxation - Funded</u>	<u>Balance Dec. 31, 2009</u>	<u>Analysis of Balance Dec. 31, 2009</u>	
						<u>Expenditures</u>	<u>Unexpended Improvement Authorizations</u>
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	
2001-1	Various Capital Improvements	500.00	\$ (500.00)				
2002-1	Various Capital Improvements	400.00			400.00		400.00
2003-1	Refunding of Unfunded Pension Liability	55,511.00	(40,024.00)		15,487.00	15,487.00	
2003-2	2003 Various Capital Improvements	36.00			36.00		36.00
2004-1	2004 Various Capital Improvements	1,690.00	(1,690.00)				
2005-2	2005 Various Capital Improvements	213.35	(213.35)				
2006-3	2006 Various Capital Improvements	413.00			413.00		413.00
2008-3	2007 Various Capital Improvements	11,056,575.00		\$ 11,056,300.00	275.00		275.00
2009-1	2009 Various Capital Improvements		7,510,700.00	7,510,700.00			
2009-2	Building Acquisitions and Renovations		42,427.35		42,427.35		42,427.35
		<u>\$ 11,154,368.70</u>	<u>\$ 7,510,700.00</u>	<u>\$ 18,567,000.00</u>	<u>\$ 98,068.70</u>	<u>\$ 46,744.13</u>	<u>\$ 51,324.57</u>
Improvement Authorizations -- Unfunded							<u>\$ 51,324.57</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Reserve for Retirement of Debt
For the Year Ended December 31, 2009

Accrued in 2009:		
Cash Receipts	\$	200,000.00
Decreased by:		
Anticipated as Revenue in the Current Fund	\$	<u>200,000.00</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2009

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2009</u>			<u>Balance Dec. 31, 2008</u>	<u>Bonds Issued</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2009</u>
			<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>				
General Obligation Bonds	04/15/96	\$ 8,570,000.00	04/15/10 - 11	\$ 700,000.00	5.200%	\$ 2,100,000.00	\$ 700,000.00	\$ 1,400,000.00	
General Obligation Bonds	07/15/99	5,300,000.00				650,000.00	650,000.00		
General Obligation Bonds	10/01/01	6,952,000.00	10/01/10 10/01/11	1,000,000.00 952,000.00	4.000% 4.000%	2,952,000.00	1,000,000.00	1,952,000.00	
County College Bonds	08/01/02	6,300,000.00	08/01/10 08/01/11 08/01/12 - 15 08/01/16 08/01/17	500,000.00 500,000.00 500,000.00 500,000.00 500,000.00	3.600% 3.700% 4.000% 4.125% 4.200%	4,500,000.00	500,000.00	4,000,000.00	
General Obligation Bonds	08/01/02	6,300,000.00	08/01/10 08/01/11 08/01/12 - 15 08/01/16 08/01/17	500,000.00 500,000.00 500,000.00 500,000.00 500,000.00	3.600% 3.800% 4.000% 4.125% 4.200%	4,500,000.00	500,000.00	4,000,000.00	
County College Bonds	08/15/06	9,000,000.00	08/15/10 - 13 08/15/14 - 16 08/15/17 - 21	500,000.00 600,000.00 800,000.00	4.125% 4.125% 4.125%	8,200,000.00	400,000.00	7,800,000.00	

(Continued)

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2009

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2009</u>			<u>Balance Dec. 31, 2008</u>	<u>Bonds Issued</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2009</u>
			<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>				
General Obligation Bonds	08/15/06	\$ 19,500,000.00	08/15/10	\$ 1,200,000.00	4.062%	\$ 17,400,000.00		\$ 1,100,000.00	\$ 16,300,000.00
			08/15/11 - 12	1,300,000.00	4.062%				
			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%				
General Obligation Bonds	11/01/07	28,300,000.00	11/01/10	1,300,000.00	3.500%	27,200,000.00		1,100,000.00	26,100,000.00
			11/01/11 - 12	1,500,000.00	3.500%				
			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%				
General Obligation Bonds	12/15/09	18,567,000.00	12/15/10	800,000.00	3.000%				
			12/15/11	800,000.00	2.500%				
			12/15/12	1,000,000.00	2.500%				
			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%				
						<u>\$ 67,502,000.00</u>	<u>\$ 18,567,000.00</u>	<u>\$ 5,950,000.00</u>	<u>\$ 80,119,000.00</u>

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COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Green Acres Loan Payable
For the Year Ended December 31, 2009

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2008</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2009</u>
1996-2	Improvements to Sunset Lake Dam	\$ 560,681.53	\$ 48,494.35	\$ 512,187.18
1999-1	Various Capital Improvements	446,453.52	33,268.68	413,184.84
		<u>\$ 1,007,135.05</u>	<u>\$ 81,763.03</u>	<u>\$ 925,372.02</u>

COUNTY OF CUMBERLAND
 General Capital Fund
 Statement of Improvement Authorizations
 For the Year Ended December 31, 2009

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2008		Capital Improvement Fund	2009 Authorizations		Paid or Charged	Balance Dec. 31, 2009	
		Date	Amount	Funded	Unfunded		Deferred Charges to Future Taxation -- Unfunded	Reappropriated		Funded	Unfunded
1995-4	Various State and Federal Grant Funded Capital Improvements	06/22/95	\$ 3,892,988.00	\$ 200,000.00	\$ 7,773.22					\$ 200,000.00	\$ 7,773.22
1996-1	Various Capital Improvements	03/14/96	258,000.00	7,829.49				\$ 7,829.49			
2001-1	Various Capital Improvements	05/10/01	3,400,000.00	118,014.33	500.00			\$ (112,173.27)	6,341.06		
2002-1	Various Capital Improvements	07/11/02	2,592,000.00	256,432.96	400.00			(3,937.36)	62,225.68	190,269.92	400.00
2003-1	Refunding of Unfunded Pension Liability	03/13/03	1,670,000.00		40,024.00			(40,024.00)			
2003-2	Various Capital Improvements	07/15/03	3,232,670.00	552,012.98	36.00			(300,023.95)	(81,614.10)	333,603.13	36.00
2004-1	Various Capital Improvements	07/15/04	5,230,200.00	370,328.64	1,690.00			(358,227.38)	13,791.26		
2005-2	Various Capital Improvements	09/15/05	2,987,593.00	205,187.50	213.35			(123,050.00)	82,350.84		
2006-3	Various Capital Improvements	08/10/06	6,802,540.00	1,656,517.04	413.00			(6,829.92)	114,672.20	1,535,014.92	413.00
2007-1	Land Acquisition / Building Renovations	02/08/07	1,057,373.34	107,439.27					107,439.27		
2007-2	Various Capital Improvements	06/28/07	20,000,000.00	12,805,909.64				(199,268.54)	893,937.85	11,712,703.25	
2007-4	Capital Improvement - Courthouse	11/08/07	3,000,000.00	2,857,287.00					3,270.00	2,854,017.00	
2007-5	Various Capital Improvements	11/08/07	518,471.19	123,999.69					121,369.46	2,630.23	
2008-2	Various Capital Improvements	03/27/08	2,300,000.00	2,300,000.00						2,300,000.00	
2008-3	Various Capital Improvements	07/10/08	11,638,500.00		10,083,090.41			(248,139.00)	1,841,535.04	7,993,141.37	275.00
2008-4	Building Acquisitions and Renovations	12/22/08	3,250,000.00	3,250,000.00					1,745,311.08	1,504,688.92	
2009-1	Various Capital Improvements	09/10/09	7,906,000.00			\$ 395,300.00	\$ 7,510,700.00		46,852.00	7,859,148.00	
2009-2	Building Acquisitions and Renovations	09/10/09	1,391,673.42					1,391,673.42	108,552.24	1,240,693.84	42,427.35
Totals				\$ 24,810,958.54	\$ 10,134,139.98	\$ 395,300.00	\$ 7,510,700.00	\$ -	\$ 5,073,863.37	\$ 37,725,910.58	\$ 51,324.57
Reserve for Encumbrances									\$ 2,716,826.00		
Reimbursed									(80,000.00)		
Disbursed									2,437,037.37		
									<u>\$ 5,073,863.37</u>		

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COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	\$	5,409,580.54
Increased by Charges to:		
2009 Improvement Authorizations		2,716,826.00
		8,126,406.54
Decreased by:		
Payments		5,409,580.54
Balance Dec. 31, 2009	\$	2,716,826.00

Analysis of Balance Dec. 31, 2009

Improvement Authorizations	\$	2,716,826.00
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Exhibit SC-10

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Capital Improvement Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	\$	993,322.35
Increased by:		
Current Fund Budget Appropriation		300,000.00
		1,293,322.35
Decreased by:		
Appropriation to Fund: Improvement Authorization		395,300.00
Balance Dec. 31, 2009	\$	898,022.35

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Bonds and Notes Authorized But Not Issued
 For the Year Ended December 31, 2009

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2008</u>	<u>2009 Authorizations</u>	<u>Bonds Issued</u>	<u>Balance Dec. 31, 2009</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
2001-1	Various Capital Improvements	500.00	\$ (500.00)		
2002-1	Various Capital Improvements	400.00			400.00
2003-1	Refunding of Unfunded Pension Liability	55,511.00	(40,024.00)		15,487.00
2003-2	Various Capital Improvements	36.00			36.00
2004-1	Various Capital Improvements	1,690.00	(1,690.00)		
2005-1	Various Capital Improvements	213.35	(213.35)		
2006-3	Various Capital Improvements	413.00			413.00
2008-3	Various Capital Improvements	11,056,575.00		\$ 11,056,300.00	275.00
2009-1	Various Capital Improvements		7,510,700.00	7,510,700.00	
2009-2	Building Acquisitions and Renovations		42,427.35		42,427.35
		<u>\$ 11,154,368.70</u>	<u>\$ 7,510,700.00</u>	<u>\$ 18,567,000.00</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, 2009 and 2008

	<u>Dec. 31, 2009</u>	<u>Dec. 31, 2008</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 162,115.71	\$ 334,676.90
Due from County Treasurer		38,662.05
	<u>\$ 162,115.71</u>	<u>\$ 373,338.95</u>
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 21,818.22	\$ 40,416.00
Due to State of New Jersey	23,908.65	184,901.30
Reserve for Attorneys' Deposits	116,388.84	148,021.65
	<u>\$ 162,115.71</u>	<u>\$ 373,338.95</u>

See Exhibit SL for Cash Reconciliation at December 31, 2009.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2009

<hr/>		
Balance Dec. 31, 2008		
County Clerk Fees	\$	12,140.00
Realty Transfer Fees		28,276.00
Overpayment of Fees - Due from County Treasurer		<u>(38,662.05)</u>
		\$ 1,753.95
Increased by:		
Collections:		
County Clerk Fees	\$	864,050.29
Realty Transfer Fees		268,478.50
Clerk - Modernization Trust Fund		<u>55,432.00</u>
		1,187,960.79
County Board of Health Priority Fund		58,725.00
Public Health Priority Funding		65,925.50
Interest Earned		<u>1,939.57</u>
		<u>1,314,550.86</u>
		1,316,304.81
Decreased by:		
Payments to County Treasurer:		
County Clerk Fees	822,625.74	
Realty Transfer Fees	283,039.50	
Clerk - Modernization Trust Fund	<u>55,220.00</u>	
		1,160,885.24
County Board of Health Priority Fund		63,950.50
Public Health Priority Funding		68,050.00
Interest		<u>1,600.85</u>
		<u>1,294,486.59</u>
Balance Dec. 31, 2009	\$	<u><u>21,818.22</u></u>

Analysis of Balance Dec. 31, 2009

County Clerk Fees	\$	15,114.50
Realty Transfer Fees		6,365.00
Interest		<u>338.72</u>
		<u><u>\$ 21,818.22</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2009 and 2008

	<u>Dec. 31, 2009</u>	<u>Dec. 31, 2008</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 12,125.53	\$ 9,719.60
Custodian Account:		
Cash and Cash Equivalents	9,173,985.60	7,462,622.84
	<u>\$ 9,186,111.13</u>	<u>\$ 7,472,342.44</u>
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 5,792.45	\$ 1,050.91
Accounts Payable	33.67	37.75
Attorneys' Deposits	5,510.96	5,542.49
Reserve for Senior Free Wills	788.45	3,088.45
	<u>12,125.53</u>	<u>9,719.60</u>
Custodian Account:		
Reserve for Custodian Funds	9,173,985.60	7,462,622.84
	<u>\$ 9,186,111.13</u>	<u>\$ 7,472,342.44</u>

See Exhibit SL for Cash Reconciliation at December 31, 2009.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate Custodian Account
 Statement of Cash and Cash Equivalents
 For the Year Ended December 31, 2009

Balance Dec. 31, 2008		\$ 7,462,622.84
Increased by Receipts:		
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order	\$ 3,193,488.63	
Maturity of Certificate of Deposits	633,092.03	
Interest on Certificate of Deposits	426,315.96	
		4,252,896.62
		11,715,519.46
Decreased by Disbursements:		
Payments Made Pursuant to Order by the County Court, Probate Division	1,894,059.33	
Purchase of Certificate of Deposits	642,920.76	
Interest, Penalties and Service Charges	4,553.77	
		2,541,533.86
Balance Dec. 31, 2009		\$ 9,173,985.60

Schedule of Cash and Cash Equivalents Dec. 31, 2009

Colonial Bank, FSB Guardianship -- Intermingled Minor Account		\$ 8,522,440.41
Susquehanna Patriot Bank Certificate of Deposit No.: xxxx64		10,895.49
First National Bank of Elmer Certificate of Deposit No.: xxxx59		61,579.76
		61,282.29
Century Federal Savings Certificates of Deposit Nos.:		
xxx09		10,581.00
xxx94		10,583.69
xxx14		20,807.04
xxx58		99,079.26
xxx43		20,000.00
xxx97		75,063.29
xxx49		51,163.29
xxx02		73,424.09
xxx71		61,502.59
TD Banknorth Certificate of Deposit No.: xxx68		28,268.24
Newfield National Bank Certificate of Deposit No.: xxx39		67,315.16
		\$ 9,173,985.60

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2009

Balance Dec. 31, 2008			
Surrogate Fees		\$	1,050.91
Increased by:			
Collections:			
Fees	164,327.65		
Surrogate - Modernization Trust Fund	8,604.00		
Interest Earned	112.20		
			173,043.85
			174,094.76
Decreased by:			
Payments to County Treasurer:			
Fees	159,603.76		
Surrogate - Modernization Trust Fund	8,604.00		
Interest Earned	94.55		
			168,302.31
Balance Dec. 31, 2009		\$	5,792.45

Analysis of Balance Dec. 31, 2009

Surrogate Fees			
Interest	\$ 5,774.80		
	17.65		
		\$	5,792.45

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2009 and 2008

	<u>Dec. 31, 2009</u>	<u>Dec. 31, 2008</u>
<u>ASSETS</u>		
Cash	\$ 175,892.55	\$ 187,943.83
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 76.49	\$ 357.26
Garnish Payments	33,242.70	30,333.63
Levy Payments	3,855.22	26,196.09
Reserve for Attorneys' Deposits	7,699.52	4,614.67
Reserve for Sales and Executions	131,018.62	126,442.18
	<u>\$ 175,892.55</u>	<u>\$ 187,943.83</u>

See Exhibit SL for Cash Reconciliation at December 31, 2009.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2009

Balance Dec. 31, 2008		\$ 357.26
Increased by:		
Collections:		
Fees	\$ 186,287.61	
Sheriff - Modernization Trust Fund	13,597.00	
Interest Earned	2,197.51	
		202,082.12
		202,439.38
Decreased by:		
Payments to County Treasurer:		
Fees	186,287.61	
Sheriff - Modernization Trust Fund	13,597.00	
Interest	2,478.28	
		202,362.89
Balance Dec. 31, 2009		\$ 76.49

Analysis of Balance Dec. 31, 2009

Interest - Revenue		\$ 74.71
Interest - Extradition		0.59
Interest - Subpoena		1.19
		\$ 76.49

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Adjuster
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2009 and 2008

	<u>Dec. 31, 2009</u>	<u>Dec. 31, 2008</u>
<u>ASSETS</u>		
Accounts Receivable:		
Hospital Patients	\$ 1,050.74	\$ 1,050.74
State Institution Patients	7,784.34	7,784.34
	\$ 8,835.08	\$ 8,835.08
<u>LIABILITIES AND RESERVES</u>		
Reserve for Accounts Receivable	\$ 8,835.08	\$ 8,835.08

COUNTY OF CUMBERLAND
 OTHER OFFICIALS AND INSTITUTIONS
 Adjuster
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2009

Accrued in 2009

Increased by:

Collections:

Board of Patients in State Institutions	\$	48,919.54	
Payment of Prior Year Written-off Hospital Patients Accounts Receivable		<u>540.00</u>	

\$ 49,459.54

Decreased by:

Payments to County Treasurer:

Board of Patients in State Institutions	\$	48,919.54	
Payment of Prior Year Written-off Hospital Patients Accounts Receivable		<u>540.00</u>	

\$ 49,459.54

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Prosecutor's Confidential Fund
Statements of Assets and Reserves -- Regulatory Basis
As of December 31, 2009 and 2008

	<u>Dec. 31, 2009</u>	<u>Dec. 31, 2008</u>
<u>ASSETS</u>		
Cash	\$ 6,071.89	\$ 7,181.89
<u>RESERVES</u>		
Reserve for Prosecutor's Confidential Fund	\$ 6,071.89	\$ 7,181.89

See Exhibit SL for Cash Reconciliation at December 31, 2009.

COUNTY OF CUMBERLAND
 OTHER OFFICIALS AND INSTITUTIONS
 Cumberland Manor
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2009 and 2008

<u>ASSETS</u>	<u>Dec. 31, 2009</u>	<u>Dec. 31, 2008</u>
Cash	\$ 174,797.16	\$ 91,699.26
Petty Cash--Patients' Trust	300.00	300.00
Patients' Accounts Receivable	1,936,406.18	1,419,121.31
Due from Medicare	187,219.60	226,517.20
	<u>\$ 2,298,722.94</u>	<u>\$ 1,737,637.77</u>
 <u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 78,246.06	\$ 11,883.51
Reserve for Patient's Accounts Receivable	1,936,406.18	1,419,121.31
Reserve for Due from Medicare	187,219.60	226,517.20
Reserve for Patient Trust Fund	96,851.10	80,115.75
	<u>\$ 2,298,722.94</u>	<u>\$ 1,737,637.77</u>

See Exhibit SL for Cash Reconciliation at December 31, 2009.

COUNTY OF CUMBERLAND
 OTHER OFFICIALS AND INSTITUTIONS
 Cumberland Manor
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2009

<hr/>		
Balance Dec. 31, 2008		
Board of Patients	\$ 1,310.87	
Interest	1.32	
Medicare	<u>10,571.32</u>	
		\$ 11,883.51
Increased by:		
Collections:		
Board of Patients	13,265,240.33	
Medicare	2,481,089.60	
Interest Earned	<u>210.11</u>	
		<u>15,746,540.04</u>
		15,758,423.55
Decreased by:		
Payments to County Treasurer:		
Permanent Disability--Patients in County Institutions (N.J.S.A.44:7-38 et seq.)	14,707,036.63	
Medical Peer Grouping System (Ch. 474, Laws of 1985)	935,087.72	
Interest	190.15	
Overpayment of Patients Board	<u>37,862.99</u>	
		<u>15,680,177.49</u>
Balance Dec. 31, 2009		<u><u>\$ 78,246.06</u></u>

Analysis of Balance Dec. 31, 2009

Board of Patients	\$ 78,224.78	
Interest	<u>21.28</u>	
		<u><u>\$ 78,246.06</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Statement of Cash Reconciliation
For the Year Ended December 31, 2009

	<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	(D)	\$ 296,664.13	01/04/10	\$ 23,907.15	\$ 158,455.57		<u>\$ 162,115.71</u>	(SE)
Surrogate: Revenue Account	(D)	18,407.48	01/04/10	3,642.33	10,712.73	\$ 11,337.08		
Senior Free Wills	(D)	1,338.45			550.00	<u>788.45</u>	<u>\$ 12,125.53</u>	(SF)
Sheriff: Revenue Account	(C)	184,034.90			8,144.13	175,890.77		
Extradition Account	(C)	2,267.87			2,267.28	0.59		
Subpeona Account	(C)	2,801.19			2,800.00	<u>1.19</u>	<u>\$ 175,892.55</u>	(SG)
Prosecutors Office: Confidential Fund	(B)	6,071.89					<u>\$ 6,071.89</u>	(SI)
Cumberland Manor: Revenue Account	(A)	50,473.73			50,473.73	-		
Medicare Account	(A)	4,400.00			4,400.00	-		
Revenue - Direct Deposit	(B)	88,503.33			403.69	88,099.64		
Patient's Trust Account	(B)	89,330.89			2,633.37	<u>86,697.52</u>	<u>\$ 174,797.16</u>	(SJ)

(A) Bank of America
(B) Sun National Bank
(C) Newfield National Bank
(D) Colonial Bank

COUNTY OF CUMBERLAND

PART 2

SINGLE AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2009**

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133 AND STATE OF NEW JERSEY CIRCULAR 04-04-OMB**

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

Compliance

We have audited the compliance of the County of Cumberland, State of New Jersey, with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement and the New Jersey State Grant Compliance Supplement that are applicable to each of its major federal and state programs for the year ended December 31, 2009. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 of Cumberland's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, County of Cumberland complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2009

Internal Control Over Compliance

The management of the County of Cumberland is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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'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 will not be prevented, or detected and corrected, on a timely basis.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management of the County, the Division of Local Government Services, Department of Community Affairs, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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
 August 19, 2010

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COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period From</u>	<u>To</u>
Federal and State Grant Fund:							
Direct Federal Funding:							
U.S. Department of Health and Human Services:							
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-06	H8-785-361	\$ 781,046.00		3-1-09	2-28-10
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-06	H8-785-361	656,278.00		3-1-08	2-28-09
Minority AIDS Incentive Program	93.914	H3MHA08429A0	H9-785-363	68,634.00		8-1-09	7-31-10
Minority AIDS Incentive Program	93.914	H3MHA08429A0	H8-785-363	67,130.00		8-1-08	7-31-09
Minority AIDS Incentive Program	93.914	H3MHA08429A0	H7-785-363	68,510.00		8-1-07	7-31-08
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A9-787-495&496	53,442.00	\$ 88,675.00	7-1-09	6-30-10
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A8-787-495&496	54,643.00	88,478.00	7-1-08	6-30-09
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A7-787-495&496	64,393.00	70,636.00	7-1-07	6-30-08
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A6-787-495&496	64,393.00	72,921.00	7-1-06	6-30-07
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A5-787-495&496	53,668.00	68,308.00	7-1-05	6-30-06
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A4-787-495&496	53,226.00	63,061.00	7-1-04	6-30-05
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A3-787-495&496	53,226.00	59,451.00	7-1-03	6-30-04
Total U.S. Department of Health and Human Services							
U.S. Department of Housing and Urban Development:							
Empowerment Zone	14.244	N/A	G6-717-470	25,615,300.00		1-1-01	12-31-06
U.S. Bureau of Justice:							
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
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G7-759-371	137,346.00		1-1-07	12-31-07
Total U.S. Bureau of Justice							
Federal Transit Administration							
Federal Highway Admin - Resurf. CR 522,555,607,621,622,678	20.205	078-6300-480-xxx	G9-768-4XX	2,350,000.00		1-1-09	12-31-09
Federal Highway Admin - Resurf. CR 635	20.205	078-6300-480-xxx	G9-768-4XX	474,160.00		1-1-09	12-31-09
Federal Highway Admin - Resurf. CR 698	20.205	078-6300-480-xxx	G9-768-4XX	809,160.00		1-1-09	12-31-09
Federal Highway Admin - Resurf. 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 - Irving Avenue	20.205	078-6300-480-xxx	G6-768-432	850,847.00		1-1-06	12-31-06
ISTEA - Buckshtum Rd CR 670 Resurf	20.205	078-6300-480-xxx	G5-768-434	60,080.00		1-1-05	12-31-05
Total Federal Transit Administration							
U.S. Department of Homeland Security:							
State Homeland Security Grant	97.004	05-ODP-006	G8-747-664	520,646.96		1-1-08	12-31-08
State Homeland Security Grant	97.004	05-ODP-006	G7-747-664	426,843.20		1-1-07	12-31-07
State Homeland Security Grant	97.004	05-ODP-006	G6-747-664	148,359.00		1-1-06	12-31-06
State Homeland Security Grant	97.004	05-ODP-006	G5-747-663	510,682.05		1-1-05	12-31-05
State Homeland Security Grant	97.004	04-ODP-006	G4-747-663	1,011,657.00		1-1-04	12-31-04
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	H9-785-364	249,000.00		1-1-09	12-31-09
Childhood Lead Poisoning Prevention	93.197	046-4275-100-156	H8-785-364	209,000.00		1-1-08	12-31-08
Childhood Lead Poisoning Prevention	93.197	046-4275-100-156	H7-785-364	209,000.00		1-1-07	12-31-07
Disaster Liasion Grant	N/A	016-1610-100-xxx		2,500.00		1-1-09	12-31-09
Passed Through State Department of Health:							
Special Child Health Services-							
Case Management Unit - Case Mgmt	93.992	02-241-EIPL-1	H9-785-357	78,691.00		7-1-09	6-30-10
Case Management Unit - Case Mgmt	93.992	02-241-EIPL-1	H8-785-357	97,655.00		7-1-08	6-30-09
Case Management Unit - Case Mgmt	93.992	02-241-EIPL-1	H7-785-357	68,085.00		7-1-07	6-30-08
Case Management Unit - Case Mgmt	93.992	02-241-EIPL-1	H6-785-357	60,964.00		7-1-06	6-30-07
Case Management Unit - Part C EIP	93.993	02-241-EIPL-0	H8-785-358	218,130.00		7-1-08	6-30-09
Case Management Unit - Part C EIP	93.993	02-241-EIPL-0	H7-785-358	218,790.00		7-1-07	6-30-08
Case Management Unit - Part C EIP	93.993	02-241-EIPL-0	H6-785-358	215,021.00		7-1-06	6-30-07

Balance Dec. 31, 2008	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2009 Encumbrances	Balance Dec. 31, 2009	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 13,160.42	\$ 781,046.00		\$ 2,025.00	\$ 289,307.93	\$ 459,147.94	\$ 34,615.13	\$ 395,056.18	\$ 746,430.87
	68,634.00	1,2,3	296,111.20	309,271.62	64,044.00	4,590.00	207,952.04	656,278.00
7,000.00		3	60,130.00	66,973.13	4.00	152.87	62,365.13	64,044.00
	142,117.00	2,3	-	47,076.33	325.31	94,715.36	16,618.00	66,977.13
88,446.01	1,200.00	1,3	(57.60)	84,638.40		4,950.01	38,333.00	68,510.00
14,197.11		3	29.80	5,763.26		8,463.65		138,170.99
7,296.69				7,296.69				126,565.35
7,758.02				893.68		6,864.34		137,314.00
23,500.52						23,500.52		115,111.66
5,274.26				475.39		4,798.87		92,786.48
166,633.03	992,997.00		358,238.40	811,696.43	523,521.25	182,650.75	720,324.35	107,878.13
2,470,411.22				1,032,419.62		1,437,991.60	1,032,419.62	2,320,066.61
	100,531.00					100,531.00	100,531.00	
102,814.00	184.00					102,998.00	184.00	
28,818.00		3	43,230.00	40,436.75	11,408.00	20,203.25		117,142.75
131,632.00	100,715.00		43,230.00	40,436.75	11,408.00	223,732.25	100,715.00	117,142.75
	2,350,000.00			76,214.21	2,273,785.79			2,350,000.00
	474,160.00			332,120.23	74,506.47	67,533.30		406,626.70
	809,160.00				669,319.30	139,840.70		669,319.30
	815,000.00				772,750.03	42,249.97		772,750.03
360,340.75		3	37,973.44	7,527.72	10,902.32	379,884.15		545,115.85
162,835.75		3	64,809.76	11,803.12	5,799.14	210,043.25	42,572.17	289,956.75
182,000.00		3	129,434.23	67,845.81	23,912.97	219,675.45	41,056.36	360,324.55
661,200.00		3	218,794.74	90,658.92	17,150.67	772,185.15	675,597.76	767,814.85
237,100.00		3	180,794.78	92,368.28	88,426.50	237,100.00	427,026.16	562,900.00
165,093.98		3	249,906.02	184,730.22	65,175.80	165,093.98	166,257.21	249,906.02
115,087.70		3	284,912.30	260,185.59	24,726.71	115,087.70	234,167.03	284,912.30
15,508.75		2	(15,508.75)				32,927.27	850,847.00
21,934.30		3	58,445.64	56,445.63	18,802.51	5,131.80	25,207.56	54,948.20
1,921,101.23	4,448,320.00		1,209,562.16	1,179,899.73	4,045,258.21	2,353,825.45	1,644,811.52	8,165,421.55
520,646.96				56,487.24	39,488.90	424,670.82	15,376.15	95,976.14
296,403.71	39,125.85	3	103,606.00	95,396.13	137,454.77	206,284.66	41,062.49	220,558.54
13,454.50				13,454.50			37,042.35	148,359.00
22,172.97		3	223.75	537.00	223.75	21,635.97		489,046.08
1.00						1.00		1,011,656.00
852,679.14	39,125.85		103,829.75	165,874.87	177,167.42	652,592.45	93,480.99	1,965,595.76
121,000.00						121,000.00		-
5,663,456.62	5,581,157.85		1,714,860.31	3,230,327.40	4,757,354.88	4,971,792.50	3,591,751.48	36,745,535.07
121,883.79	249,000.00			86,236.88	6,542.50	156,220.62	48,606.00	92,779.38
2,036.10	25,225.00	3	8,178.09	137,358.30		17,928.58	177,528.00	191,071.42
	2,500.00	2	(2,036.10)	2,500.00			2,500.00	209,000.00
								2,500.00
71,708.33	78,691.00			27,400.44		51,290.56		27,400.44
20,937.44		2	(20,937.44)	63,016.29		8,692.04	76,662.00	88,962.96
2,479.00		1	(2,479.00)					68,085.00
153,122.70	164,093.00	2,3	(59,554.07)	193,078.80	2,036.52	62,546.31		60,964.00
27,545.58		2	(27,545.58)				127,949.00	155,583.69
(2,479.00)		1	2,479.00					218,790.00
								215,021.00

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2009

<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</u> <u>From</u> <u>To</u>	
Federal and State Grant Fund (Cont'd):							
U.S. Department of Health and Human Services (Cont'd)							
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	A9-787-300	\$ 438,734.00	\$ 81,606.00	1-1-09	12-31-09
Special Services for the Aging -- Area Plan Title C	93.045	046-4275-100-xxx	A9-787-300	802,413.00		1-1-09	12-31-09
Special Services for the Aging -- Area Plan Title E	93.052	046-4275-100-xxx	A9-787-300	107,310.00		1-1-09	12-31-09
Special Services for the Aging -- Area Plan Title D	93.043	046-4275-100-xxx	A9-787-300	24,960.00		1-1-09	12-31-09
Special Services for the Aging -- Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A9-787-300	569,716.00	142,429.00	1-1-09	12-31-09
Special Services for the Aging -- Area Plan - Outreach Medicaid	93.778	046-4275-100-xxx	A8-787-300	8,404.00		1-1-08	12-31-08
Special Services for the Aging -- Area Plan - State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A9-787-300	9,850.00		1-1-09	12-31-09
Special Services for the Aging -- Meals on Wheels - ARRA	93.705	046-4275-100-xxx	A9-787-300	20,924.00		1-1-09	12-31-09
Special Services for the Aging -- Nutrition Program - ARRA	93.707	046-4275-100-xxx	A9-787-300	39,331.00		1-1-09	12-31-09
Special Services for the Aging -- Area Plan Title B	93.044	046-4275-100-xxx	A8-787-300	339,638.00	75,896.00	1-1-08	12-31-08
Special Services for the Aging -- Area Plan Title C	93.045	046-4275-100-xxx	A8-787-300	755,916.00		1-1-08	12-31-08
Special Services for the Aging -- Area Plan Title E	93.052	046-4275-100-xxx	A8-787-300	104,829.00		1-1-08	12-31-08
Special Services for the Aging -- Area Plan Title D	93.043	046-4275-100-xxx	A8-787-300	25,281.00		1-1-08	12-31-08
Special Services for the Aging -- Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A8-787-300	569,721.00	142,430.25	1-1-08	12-31-08
Special Services for the Aging -- Area Plan - Outreach Medicaid	93.778	046-4275-100-xxx	A8-787-300	8,559.00		1-1-08	12-31-08
Special Services for the Aging -- Area Plan - State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A8-787-300	15,900.00		1-1-08	12-31-08
Special Services for the Aging -- Area Plan Title B	93.044	046-4275-100-xxx	A7-787-300	353,088.00	96,301.00	1-1-07	12-31-07
Special Services for the Aging -- Area Plan Title C	93.045	046-4275-100-xxx	A7-787-300	732,912.00		1-1-07	12-31-07
Special Services for the Aging -- Area Plan Title E	93.052	046-4275-100-xxx	A7-787-300	104,791.00		1-1-07	12-31-07
Special Services for the Aging -- Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A7-787-300	568,724.00		1-1-07	12-31-07
Special Services for the Aging -- Area Plan - State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A7-787-300	10,087.00		1-1-07	12-31-07
Special Services for the Aging -- Area Plan Title B	93.044	046-4275-100-xxx	A6-787-300	334,599.00	21,475.00	1-1-06	12-31-06
Special Services for the Aging -- Area Plan Title C	93.045	046-4275-100-xxx	A6-787-300	703,158.00		1-1-06	12-31-06
Special Services for the Aging -- Area Plan Title E	93.052	046-4275-100-xxx	A6-787-300	104,163.00		1-1-06	12-31-06
Special Services for the Aging -- Area Plan Title D	93.043	046-4275-100-xxx	A6-787-300	24,239.00		1-1-06	12-31-06
Special Services for the Aging -- Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A6-787-300	584,934.00		1-1-06	12-31-06
Special Services for the Aging -- Area Plan - State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A6-787-300	25,142.00		1-1-06	12-31-06
Special Services for the Aging -- Area Plan Title B	93.044	046-4275-100-xxx	A5-787-300	343,718.00	90,405.00	1-1-05	12-31-05
Special Services for the Aging -- Area Plan Title C	93.045	046-4275-100-xxx	A5-787-300	723,205.00		1-1-05	12-31-05
Special Services for the Aging -- Area Plan Title E	93.052	046-4275-100-xxx	A5-787-300	165,882.00		1-1-05	12-31-05
Special Services for the Aging -- Area Plan Title D	93.043	046-4275-100-xxx	A5-787-300	24,414.00		1-1-05	12-31-05
Special Services for the Aging -- Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A5-787-300	534,724.00		1-1-05	12-31-05
Special Services for the Aging -- Area Plan - State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A5-787-300	21,000.00		1-1-05	12-31-05
Special Services for the Aging -- Area Plan Title B	93.044	046-4275-100-xxx	A4-787-300	304,563.00	88,205.00	1-1-04	12-31-04
Special Services for the Aging -- Area Plan Title C	93.045	046-4275-100-xxx	A4-787-300	670,016.00		1-1-04	12-31-04
Special Services for the Aging -- Area Plan Title D	93.043	046-4275-100-xxx	A4-787-300	24,977.00		1-1-04	12-31-04
Special Services for the Aging -- Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A4-787-300	482,782.00		1-1-04	12-31-04
Special Services for the Aging -- Area Plan Title B	93.044	046-4275-100-xxx	A3-787-300	290,506.00	79,190.00	1-1-03	12-31-03
Special Services for the Aging -- Area Plan Title C	93.045	046-4275-100-xxx	A3-787-300	638,007.00		1-1-03	12-31-03
Special Services for the Aging -- Area Plan Title E	93.052	046-4275-100-xxx	A3-787-300	95,049.00		1-1-03	12-31-03
Special Services for the Aging -- Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A3-787-300	285,756.00		1-1-03	12-31-03
Total New Jersey Department of Health and Senior Services							
Total U.S. Department of Health and Human Services							
U.S. Department of Labor:							
Passed Through State Department of Employment Services:							
Workforce Investment Act (WIA)							
WIA Adult Program	17.258	ET-08-PY'09	J9-798-420	961,000.00		7-1-09	6-30-10
WIA Youth Activities	17.259	ET-08-PY'09	J9-798-420	902,790.00		7-1-09	6-30-10
WIA Dislocated Workers	17.260	ET-08-PY'09	J9-798-420	684,874.00		7-1-09	6-30-10
Workforce Investment Act (WIA) - ARRA							
WIA Adult Program - ARRA	17.258	ET-07-PY'08	J8-798-420	673,141.00		7-1-08	6-30-09
WIA Youth Activities - ARRA	17.259	ET-07-PY'08	J8-798-420	1,420,438.00		7-1-08	6-30-09
WIA Dislocated Workers - ARRA	17.260	ET-07-PY'08	J8-798-420	715,918.00		7-1-08	6-30-09
Workforce Investment Act (WIA)							
WIA Adult Program	17.258	ET-07-PY'08	J8-798-420	1,011,933.00		7-1-08	6-30-09
WIA Youth Activities	17.259	ET-07-PY'08	J8-798-420	959,237.00		7-1-08	6-30-09
WIA Dislocated Workers	17.260	ET-07-PY'08	J8-798-420	510,114.00		7-1-08	6-30-09
Workforce Investment Act (WIA)							
WIA Youth Activities	17.259	ET-06-PY'07	J7-798-420	914,049.00		7-1-07	6-30-08
Post TANF Dislocated Worker Advance Program	17.260	ET-07-PY'08	J8-798-420	66,000.00		7-1-09	6-30-10
Post TANF Dislocated Worker Advance Program	17.260	ET-08-PY'09	J9-798-420	66,000.00		7-1-08	6-30-09
Total U.S. Department of Labor							

Balance Dec. 31, 2008	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2009 Encumbrances	Balance Dec. 31, 2009	(Memo Only)	
							Cash Received	Accumulated Expenditures
	\$ 438,734.00	1,2	\$ 38,808.68	\$ 367,276.83	\$ 52,688.74	\$ 57,577.11	\$ 474,326.00	\$ 462,762.89
	802,413.00	1	(38,408.00)	658,827.00	7,541.99	97,636.01		704,776.99
	107,310.00			78,342.71	27,892.29	1,075.00		106,235.00
	24,960.00			18,608.90	6,351.10			24,960.00
	569,716.00	1	64.32	387,762.50	40,151.90	141,865.92	238,147.00	570,279.08
	8,409.00			5,327.44		3,081.56		5,322.44
	18,220.00			14,951.80	388.65	2,879.55		6,970.45
	20,924.00			4,173.09	826.91	15,924.00	14,820.00	5,000.00
	39,331.00			950.82	10,049.18	28,331.00	27,860.00	11,000.00
\$ 15,045.26		3	23,076.02	2,806.53		35,314.75	(236.00)	380,219.25
70,796.46		3	28,921.37	63,630.87		36,086.96		719,829.04
		3	20,120.37	20,120.37				104,829.00
326.00		3	2,843.50	2,789.92	53.58	326.00		24,955.00
33,988.17		3	40,199.50	72,946.44		1,241.23	65,060.00	710,910.02
4,729.16				1,890.30		2,838.86		5,720.14
8,232.72		3	478.40	3,785.87		4,925.25		10,974.75
54,226.88		3	6,114.00		6,114.00	54,226.88		395,162.12
40,211.02				12,256.34		27,954.68		704,957.32
1.00						1.00		104,790.00
8,138.18				2,763.20		5,374.98		563,349.02
1,415.13				400.24		1,014.89		9,072.11
47,009.45						47,009.45		309,064.55
35,246.32						35,246.32		667,911.68
41.93						41.93		104,121.07
3,049.79						3,049.79		21,189.21
17,809.62		3	8.95	1,454.35		16,364.22		568,569.78
1,002.80				1,002.80				25,142.00
48,945.81						48,945.81		385,177.19
90,353.15				699.91		89,653.24		633,551.76
7,094.40						7,094.40		158,787.60
4,446.73						4,446.73		19,967.27
5,644.34				604.32		5,040.02		529,683.98
3,301.01						3,301.01		17,698.99
19,279.06						19,279.06		373,488.94
6,395.75				135.80		6,259.95		663,756.05
1,005.45						1,005.45		23,971.55
988.15				108.64		879.51		481,902.49
62,684.81						62,684.81		307,011.19
29,489.57						29,489.57		608,517.43
2,251.35						2,251.35		92,797.65
1,508.08				158.80		1,349.28		284,406.72
624,657.55	2,030,017.00		122,227.11	1,723,775.79	152,058.34	901,067.53	819,977.00	11,908,791.72
1,021,891.49	2,549,526.00		20,332.01	2,233,366.50	160,637.36	1,197,745.64	1,253,222.00	13,238,949.61
	961,000.00			158,877.75	302,671.33	499,450.92	1,198,371.00	461,549.08
	902,790.00			24,967.64	177,967.60	699,854.76		202,935.24
	684,874.00			174,960.92	148,919.07	360,994.01		323,879.99
	673,141.00			131,586.51	132,307.88	409,246.61	1,252,441.00	263,894.39
	1,420,438.00			932,411.53	58,225.76	429,800.71		990,637.29
	715,918.00			217,195.75	104,752.58	393,969.67		321,948.33
827,884.51		3	75,800.91	903,685.42			1,517,081.00	1,011,933.00
959,237.00		1	(1.29)	872,803.39	19,586.34	66,845.98		892,391.02
402,699.45		3	39,248.60	441,948.05				510,114.00
138,047.77		1,3	39,965.92	178,013.69				914,049.00
	66,000.00					66,000.00		
	66,000.00			39,082.23	3,296.00	23,621.77	34,058.00	42,378.23
2,327,868.73	5,490,161.00		155,014.14	4,075,532.88	947,726.56	2,949,784.43	4,001,951.00	5,935,709.57

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2009

<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. Bureau of Justice							
Passed Through the State Department of Law and Public Safety							
Division of Criminal Justice:							
Victims of Crime Act	16.575	066-1020-100-143	G9-757-371	\$ 112,610.00	\$ 28,153.00	10-1-08	12-31-09
Victims of Crime Act	16.575	066-1020-100-143	G8-757-371	96,524.00	24,131.00	10-1-07	12-31-08
VOCA - Victim of Crime Supplemental Award	16.575	066-1020-100-143	G8-757-380	30,720.00		10-1-07	12-31-08
Sexual Assault Nurse Examiner	16.575	066-1020-100-143	G9-757-370	67,655.00	16,914.00	1-1-09	12-31-09
Sexual Assault Nurse Examiner	16.575	066-1020-100-143	G8-757-370	74,684.00	18,671.00	1-1-08	12-31-08
Sexual Assault Nurse Examiner	16.575	066-1020-100-143	G7-757-370	75,759.00	18,940.00	1-1-07	12-31-07
Edward Byrne Memorial Justice Assistance Grant							
Justice Assistance Grant (JAG) - Multi-Jurisdictional							
Narcotics Grant	16.738	066-1020-100-364	G9-757-372	78,768.00	78,768.00	2-1-09	1-31-10
Justice Assistance Grant (JAG) - Multi-Jurisdictional							
Narcotics Grant	16.738	066-1020-100-364	G8-757-372	151,393.00	151,393.00	2-1-08	1-31-09
Justice Assistance Grant (JAG) - Local Law							
Enforcement Block Grant/Megan's Law	16.738	066-1020-100-364	G9-757-373	11,780.00	3,927.00	8-7-08	8-6-09
Justice Assistance Grant (JAG) - Community							
Justice Program	16.738	066-1020-100-364	G9-757-377	75,000.00	25,000.00	1-1-09	12-31-09
Project Safe Neighborhoods	16.609	066-1020-100-377	G9-757-375	31,552.00		12-31-07	3-14-08
Project Safe Neighborhoods	16.609	066-1020-100-377	G7-757-375	46,000.00		12-31-07	3-14-08
Federal Bullet Vest Grant	16.607	N/A	G7-757-382	11,564.76		1-1-07	12-31-07
Federal Bullet Vest Grant	16.607	N/A	G5-757-378	28,125.00		1-1-05	12-31-05
RSAT SA4-05 Resid. Substance Abuse Treatment	16.593	066-1020-100-260	G8-789-359	58,271.00		1-1-08	12-31-08
RSAT SA4-05 Resid. Substance Abuse Treatment	16.593	066-1020-100-260	G8-789-360	25,447.00		1-1-08	12-31-08
RSAT SA4-05 Resid. Substance Abuse Treatment	16.593	066-1020-100-260	G8-789-361	25,128.00		1-1-08	12-31-08
Office of Juvenile Justice and Delinquency Prevention							
Juvenile Accountability Incentive Block Grant	16.523	066-1500-100-121	G9-791-378	17,731.00	1,970.00	1-1-09	12-31-09
Passed Through the City of Vineland							
Edward Byrne Memorial Justice Assistance Grant - ARRA	16.738	066-1020-100-157	G9-757-379	50,000.00		1-1-09	12-31-09
Edward Byrne Memorial Justice Assistance Grant	16.738	066-1020-100-157	G8-757-374	16,051.00		1-1-09	12-31-09
Edward Byrne Memorial Justice Assistance Grant	16.738	066-1020-100-157	G8-757-374	5,139.00		1-1-08	12-31-08
Edward Byrne Memorial Justice Assistance Grant	16.738	066-1020-100-157	G7-757-374	15,139.00		1-1-07	12-31-07
Division of Highway Traffic Safety:							
Traffic Safety Community Education	20.600	N/A	G8-755-663	201,575.00		1-1-08	12-31-08
Safety Belt Incentive Grant	20.602	N/A	G9-755-661	4,000.00		1-1-09	12-31-09
Safety Belt Incentive Grant	20.602	N/A	G8-755-661	4,000.00		1-1-08	12-31-08
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	A9-787-433-437	1,121,292.00	383,249.00	1-1-09	12-31-09
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A8-787-433-437	1,014,199.00	331,617.00	1-1-08	12-31-08
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A7-787-433-436	976,857.00	314,627.00	1-1-07	12-31-07
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A6-787-433-436	938,331.00	273,439.00	1-1-06	12-31-06
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A5-787-433-436	901,244.00	273,439.00	1-1-05	12-31-05
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A4-787-433-436	1,157,304.00	180,023.00	1-1-04	12-31-04
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A3-787-433-436	705,000.00	226,523.00	1-1-03	12-31-03
Public Transportation for							
Nonurbanized Areas-Section 5311	20.509	NJ-18-X009	A9-787-440-442	48,600.00	5,400.00	7-1-08	6-30-09
Public Transportation for							
Nonurbanized Areas-Section 5311	20.509	NJ-18-X009	A8-787-440-442	436,555.00		7-1-07	6-30-08
Public Transportation for							
Nonurbanized Areas-Section 5311	20.509	NJ-18-X009	A4-787-441 / 442	278,075.00		7-1-4	6-30-05
Public Transportation for							
Nonurbanized Areas-Section 5311	20.509	NJ-18-X009	A4-787-437 / 438	253,251.00		7-1-03	6-30-04
Passed Through the Department State Aid Highway Projects							
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 - 2006	20.205	078-6300-480-xxx	G6-768-642	2,626,000.00		---	---
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 2009 Local Bridge, Future Need Mauricetown	20.205	078-6300-480-xxx	G8-768-643	1,000,000.00		1-1-08	12-31-08
Passed Through the South Jersey Transportation Authority:							
Subregional Planning Grant	20.515	N/A	G9-717-431	90,500.00	18,100.00	1-1-09	12-31-09
Subregional Planning Grant	20.515	N/A	G8-717-431	181,000.00	18,100.00	1-1-08	12-31-08
Subregional Planning Grant	20.515	N/A	G7-717-431	72,400.00	18,100.00	1-1-07	12-31-07
Subregional Planning Grant	20.515	N/A	G5-717-431	131,200.00	32,800.00	1-1-05	12-31-05
Passed Through the Cumberland County Improvement Authority:							
JARC Interlocal Agreement	20.516	N/A	A8-787-445	452,106.00		7-1-08	6-30-09
JARC Interlocal Agreement	20.516	N/A	A6-787-446	465,000.00		7-1-05	6-30-06
Total U.S. Dept. of Transportation							

Balance Dec. 31, 2008	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2009 Encumbrances	Balance Dec. 31, 2009	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 47,966.27	\$ 140,763.00			\$ 20,589.82		\$ 120,173.18	\$ 96,524.00	\$ 20,589.82
30,720.00				47,966.27				120,655.00
	84,569.00	2	\$ (16,601.00)	14,895.15	\$ 25,933.92	15,824.85	6,668.46	14,895.15
38,827.75		3	40,517.45	8,066.08		33,968.00		50,601.00
7,972.16		2	(7,972.16)	71,420.53	1,865.04	6,059.63	59,170.25	87,295.37
							49,566.05	94,699.00
	157,536.00			103,940.47	48,719.44	4,876.09		152,659.91
165,025.00		3	2,810.48	167,835.48			31,900.00	302,786.00
	15,707.00			15,707.00			11,780.00	15,707.00
	100,000.00			83,655.36	1,979.00	14,365.64	17,722.00	85,634.36
	31,552.00			31,551.96		0.04	3,026.00	31,551.96
		3	10,591.00	10,591.00			31,552.00	46,000.00
11,564.76						11,564.76		
8,117.60						8,117.60		20,007.40
52,319.55		3	985.45	53,305.00			43,703.00	58,271.00
25,447.00				25,447.00			19,085.00	25,447.00
25,128.00				5,744.85	40.04	19,343.11		5,784.89
	19,701.00			19,701.00			19,735.35	19,701.00
	50,000.00			50,000.00				50,000.00
	16,051.00			9,996.00	6,055.00			16,051.00
5,139.00				20.00		5,119.00		20.00
11,117.08				7,796.83		3,320.25	7,311.83	11,818.75
101,080.00		3	420.00	93,628.31		7,871.69	93,746.17	193,703.31
	4,000.00			2,545.26		1,454.74	2,533.51	2,545.26
125.46		2	(125.46)					4,000.00
530,549.63	619,879.00		30,625.76	844,403.37	84,592.44	252,058.58	494,023.62	1,430,424.18
	1,504,541.00			918,544.81	6,046.95	579,949.24		924,591.76
419,268.17		3	7,478.07	178,407.77	160.00	248,178.47		1,097,637.53
470,348.05		3	752.51	270,864.05		200,236.51	737,679.30	1,091,247.49
123,380.84		3	10,450.00	124,968.64		8,862.20	62,000.00	1,202,907.80
6,652.79						6,652.79		1,168,030.21
1,558.68						1,558.68		1,335,768.32
111,218.45				39,526.88		71,691.57		859,831.43
	54,000.00					54,000.00		
322,673.35		3	2,900.00	203,746.98		121,826.37	84,801.89	314,728.63
11,668.19				0.14		11,668.05		266,406.95
7,591.22				1,605.48		5,985.74		247,265.26
	3,154,000.00					3,154,000.00	3,154,000.00	
2,428,903.11		3	748,096.89	484,241.46	63,855.43	2,628,903.11		548,096.89
1,357,185.87		3	132,352.40	501,675.69	593,561.75	394,300.83		2,782,699.17
		3	119,565.30	76,612.77	42,952.53			2,626,000.00
600.00						600.00		2,625,400.00
1,042,989.78		3	16,002.50		16,002.50	1,042,989.78		5,051,041.41
43,281.51						43,281.51		256,718.49
1,000,000.00						1,000,000.00		
	90,500.00					90,500.00		18,100.00
167,950.35				145,079.64	1,320.16	21,550.55	62,399.89	177,549.45
31,525.69				(40,000.00)		71,525.69		18,974.31
		2,3	-					164,000.00
425,481.97				325,926.90	1,078.23	98,476.84		353,629.16
71,733.30				71,704.69		28.61	342,328.72	464,971.39
8,044,011.32	4,803,041.00		1,037,597.67	3,302,905.90	724,977.55	9,856,766.54	4,443,209.80	23,595,595.65

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2009

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period From To</u>
Federal and State Grant Fund (Cont'd):						
U.S. Department of Interior:						
Pass Through the United States Fish and Wildlife Market Lane WCS Restoration	15.614	078-6300-480-xxx	G8-768-503	\$ 30,000.00		1-1-08 12-31-08
Department of Community Affairs						
Passed Through State Department of Human Services						
Small Cities Block Grant (CDBG)	14.228	---	G9-792-499	315,000.00		1-1-09 12-31-09
Small Cities Block Grant (CDBG-Well)	14.228	---	G8-792-499	301,098.00		1-1-08 12-31-08
Small Cities Block Grant (CDBG)	14.228	---	A4-787-499	400,000.00		1-1-04 12-31-04
SCBG - Housing Rehab Program Income	14.228	---	G8-792-622	3,381.07		1-1-08 12-31-08
Small Cities Emergency Housing Repairs	14.228	---	G1-791-622	43,000.00		1-1-01 12-31-04
Total Department of Community Affairs						
U.S. Department of Housing and Urban Development:						
Office of Community and Planning Shelter Plus Care	14.238	N/A		202,800.00		1-1-08 12-31-08
Federal Emergency Management Agency						
Passed Through the United Way -						
FEMA - Emergency Food and Shelter Program	97.024	N/A	A9-787-501	4,138.00		1-1-09 12-31-09
FEMA - Homeless	97.024	N/A	A8-787-501	2,159.00		1-1-08 12-31-08
FEMA - Homeless	97.024	N/A	A7-787-501	2,059.00		1-1-07 12-31-07
Total Federal Emergency Management Agency						
Total Federal Awards						

The accompanying 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, 2008	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2009 Encumbrances	Balance Dec. 31, 2009	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 30,000.00				\$ 30,000.00				\$ 30,000.00
	\$ 315,000.00					\$ 315,000.00		
301,098.00				35,758.00	\$ 130,342.00	134,998.00	\$ 37,758.00	166,100.00
56,929.61		2,3	\$ (49,629.61)	7,300.00			8,660.00	400,000.00
3,381.07				3,381.07				3,381.07
33,978.20				4,368.93	29,500.00	109.27		42,890.73
395,386.88	315,000.00		(49,629.61)	50,808.00	159,842.00	450,107.27	46,418.00	612,371.80
		3	202,800.00			202,800.00		-
	4,138.00					4,138.00	4,138.00	2,159.00
1,542.15				1,542.15				
2,059.00						2,059.00		
3,601.15	4,138.00			1,542.15		6,197.00	4,138.00	2,159.00
\$ 18,016,765.82	\$ 19,362,902.85	\$	3,111,600.28	\$ 13,768,886.20	\$ 6,835,130.79	\$ 19,887,251.96	\$ 13,834,713.90	\$ 81,590,744.88

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2009

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:							
Department of Health and Senior Services							
Right to Know	4230-100-046-4742-105-J002-6110	92-2228-RTK-00	H9-785-601	\$ 9,848.00		1-1-09	12-31-09
Right to Know	4230-100-046-4742-105-J002-6110	92-2228-RTK-00	H8-785-601	19,696.00		1-1-08	12-31-08
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	07-582-ADA-00	G9-789-602	679,345.00	\$ 50,766.00	1-1-09	12-31-09
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	07-582-ADA-00	G8-789-602	682,291.00	50,597.00	1-1-08	12-31-08
Total Department of Health and Senior Services							
New Jersey Governor's Council on Alcoholism and Drug Abuse Program							
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010	---	G9-789-696	239,897.00		1-1-09	12-31-09
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010	---	G8-789-696	225,701.98		1-1-08	12-31-08
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010	---	G7-789-696	225,042.59		1-1-07	12-31-07
Total New Jersey Governor's Council on Alcoholism and Drug Abuse							
Department of Human Services							
Commission for the Blind and Visually Impaired:							
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F165	A9-787-613	22,035.00		1-1-09	12-31-09
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F165	A8-787-613	22,035.00		1-1-08	12-31-08
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F155	A6-787-613	26,393.00		1-1-06	12-31-06
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F155	A4-787-613	20,162.00		1-1-04	12-31-04
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F155	A3-787-613	18,680.00		1-1-01	12-31-01
Division of Mental Health and Hospitals							
Augment Mental Health	7700-100-054-5820-029-LLLL-6130	---	G9-791-611	12,000.00		1-1-09	12-31-09
Augment Mental Health	7700-100-054-5820-029-LLLL-6130	---	G6-791-611	6,000.00		1-1-06	12-31-06
Department of Disability Services							
Personal Assistance Program	054-7545-100-005	---	A9-787-347	352,500.00		1-1-09	12-31-09
Personal Assistance Program	054-7545-100-005	---	A8-787-347	350,000.00		1-1-08	12-31-08
Personal Assistance Program	054-7545-100-005	---	A6-787-347	220,702.00		1-1-06	12-31-06
Personal Assistance Program	054-7545-100-005	---	A5-787-347	218,527.00		1-1-05	12-31-05
Personal Assistance Program	054-7545-100-005	---	A4-787-347	207,776.00		1-1-04	12-31-04
Personal Assistance Program	054-7545-100-005	---	A3-787-347	210,202.00		1-1-03	12-31-03
Division of Youth and Family Services							
Social Services Block Grant-Title XX-Enrichment Cente	016-1610-100-xxx	AXF-26S	A9-787-348	93,760.00		1-1-09	12-31-09
Social Services Block Grant-Title XX-Enrichment Cente	016-1610-100-xxx	AXF-26S	A8-787-348	92,277.00		1-1-08	12-31-08
Social Services Block Grant-Title XX-Enrichment Cente	016-1610-100-xxx	AXF-26S	A7-787-348	95,532.00		1-1-07	12-31-07
Social Services Block Grant-Title XX-Enrichment Cente	016-1610-100-xxx	AXF-26S	A6-787-348	95,159.00		1-1-06	12-31-06
Social Services Block Grant-Title XX-Enrichment Cente	016-1610-100-xxx	AXF-26S	A5-787-348	109,764.00		1-1-05	12-31-05
Social Services Block Grant-Title XX-Enrichment Cente	016-1610-100-xxx	AXF-26S	A4-787-348	89,619.00	18,208.00	1-1-04	12-31-04
Social Services Block Grant-Title XX-Enrichment Cente	016-1610-100-xxx	AXF-26S	A3-787-348	83,256.00	10,034.00	1-1-03	12-31-03
Social Services Block Grant-Title XX(HSAC/CIAC	016-1610-100-xxx	ANF-F9S	G9-791-353	102,784.00		1-1-09	12-31-09
Social Services Block Grant-Title XX(HSAC/CIAC	016-1610-100-xxx	ANF-F9S	G8-791-353	129,786.00		1-1-08	12-31-08
Social Services Block Grant-Title XX(HSAC/CIAC	016-1610-100-xxx	ANF-F9S	G7-791-353	108,819.00	17,002.00	1-1-07	12-31-07
Social Services Block Grant-Title XX (Alcohol	016-1610-100-xxx	AOF-K9S	G9-789-355	88,555.00		1-1-09	12-31-09
Social Services Block Grant-Title XX (Alcohol	016-1610-100-xxx	AOF-K9S	G8-789-355	88,555.00		1-1-08	12-31-08
Social Services Block Grant - Medical Assistance	016-1610-100-xxx	01BDFS	H9-785-362	15,100.00		1-1-09	12-31-09
Social Services Block Grant - Medical Assistance	016-1610-100-xxx	01BDFS	H8-785-362	15,100.00		1-1-08	12-31-08
Social Services Block Grant - Medical Assistance	016-1610-100-xxx	01BDFS	H7-785-362	14,733.00		1-1-07	12-31-07
Division of Family Development							
Social Services for the Homeless - ARRA	054-7550-100-072	H4FZ1S	A9-787-612	108,960.00		1-1-09	12-31-09
Social Services for the Homeless	054-7550-100-072	H4FZ1S	A9-787-612	312,436.00		1-1-09	12-31-09
Social Services for the Homeless	054-7550-100-072	H4FZ1S	A8-787-612	312,436.00		1-1-08	12-31-08
Social Services for the Homeless	054-7550-100-072	H4FZ1S	A7-787-612	307,105.00		1-1-07	12-31-07
Social Services for the Homeless	054-7550-100-072	H4FZ1S	A6-787-612	328,105.00		1-1-06	12-31-06
Social Services for the Homeless	054-7550-100-072	H4FZ1S	A5-787-612	300,897.00		1-1-05	12-31-05
Social Services for the Homeless	054-7550-100-072	H3FZ1S	A3-787-612	288,691.00		1-1-03	12-31-03
Total Department of Human Services							
Department of Environmental Protection and Energy							
State Aid--County							
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H9-785-631	358,611.00		1-1-08	12-31-08
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H8-785-631	167,250.00		1-1-08	12-31-08
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H7-785-631	161,800.00		1-1-07	12-31-07
Wastewater Management Plan	4850-100-118-2009-290-430	N/A	G9-717-638	100,000.00		1-1-09	12-31-09
Total Department of Environmental Protection and Energy							
Department of Community Affairs:							
Historical Commission, Operating Support Gran	100-074-2540-105-077700	N/A	G8-717-625	9,960.00		1-1-08	12-31-08
Historical Commission, Operating Support Gran	100-074-2540-105-077700	N/A	G7-717-625	12,000.00		1-1-07	12-31-07
PARIS Grants Program	100-074-2545-033-080010	N/A	G9-705-690	476,673.00		1-1-09	12-31-09
PARIS Grants Program	100-074-2545-033-080010	N/A	G8-705-690	101,000.00		1-1-08	12-31-08
PARIS Grants Program	100-074-2545-033-080010	N/A	G7-705-690	693,100.00		1-1-07	12-31-07
NJ Historic Trust - Courthouse	4800-100-042-4800-270-V42P-6110	2ONSDIXX	G5-717-624	593,739.00		1-1-05	12-31-05
Sharing Available Resources Efficiently	2008-04665-2829-00	N/A	G8-705-623	300,000.00		1-1-08	12-31-08
Small Cities Emergency Housing Repairs	8020-100-022-8020-078-F292-6120	N/A	G8-792-622	41,155.00		1-1-08	12-31-08
State Council on the Arts							
Cultural and Heritage Commission - Promotion of the Arts	074-2530-100-031		G9-717-491	137,336.00		7-1-09	6-30-10
Cultural and Heritage Commission - Promotion of the Arts	074-2530-100-031		G8-717-491	150,296.00		7-1-08	6-30-09
Cultural and Heritage Commission - Promotion of the Arts	074-2530-100-031		G6-717-491	137,193.00	157,874.00	7-1-06	6-30-07
Building Arts Participation	N/A	N/A	G7-717-697	30,000.00		1-1-07	12-31-07
Total Department of Community Affairs							

Balance Dec. 31, 2008	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2009 Encumbrances	Balance Dec. 31, 2009	Memo Only	
							Cash Received	Accumulated Expenditures
\$ 9,848.00	\$ 9,848.00					\$ 9,848.00	\$ 9,848.00	\$ 19,696.00
67,851.09	730,111.00	3 2 2,3	\$ 203.00 (15,206.00) (6,901.86)	\$ 9,361.50 653,607.44 60,949.23	\$ 689.50 14,655.05	46,642.51	318,213.00 389,042.00	683,468.49 732,888.00
77,699.09	739,959.00		(21,904.86)	723,918.17	15,344.55	56,490.51	717,103.00	1,436,052.49
	239,897.00			115,407.48	120,187.24	4,302.28	28,253.00	235,594.72
2,868.36		3	105,483.82	104,794.68		3,557.50	131,193.78	222,144.48
812.01		2	(812.01)					225,042.59
3,680.37	239,897.00		104,671.81	220,202.16	120,187.24	7,859.78	159,446.78	682,781.79
	22,035.00			21,720.61	1.80	312.59	12,000.00	21,722.41
3,448.36				3,448.36			16,460.00	22,035.00
1,981.36						1,981.36	4,894.00	24,411.64
411.53						411.53		19,750.47
1,511.25				1,264.99		246.26		18,433.74
	12,000.00	2,3	-	6,095.64	720.00	5,184.36		6,815.64
							6,000.00	
	352,500.00			284,027.68	57,144.32	11,328.00	319,000.00	341,172.00
27,072.11		3	104,113.11	44,126.33	76,544.82	10,514.07		339,485.93
3,486.25		3	7,591.35	26.46		11,051.14		209,650.86
54,622.25				3,298.42		51,323.83		167,203.17
29,643.85				1,943.90		29,643.85		178,132.15
10,990.18						9,046.28		201,155.72
	93,760.00	3	489.32	84,004.83	317.64	9,437.53	75,560.00	84,322.47
1,318.41				(3,321.77)		5,129.50		87,147.50
6,917.95				3,182.32		3,735.63		91,796.37
9,622.53				5,533.52		4,089.01		91,069.99
2,278.48				810.11		1,468.37		108,295.63
5,587.68				1,461.91		4,125.77		103,701.23
14,496.34				9,221.18		5,275.16		88,014.84
	102,784.00	3	1,069.75	101,094.35	1,647.86	41.79		102,742.21
349.62				1,419.37				129,786.00
11.22						11.22	102,784.00	125,809.78
	88,555.00			80,536.68		8,018.32		80,536.68
8,533.07				8,533.07			73,633.00	88,555.00
	15,100.00			9,447.30	5,414.39	238.31	15,100.00	14,861.69
38.02		3	6,035.00	2,981.23		3,091.79	(2,115.00)	12,008.21
2,278.31		2	(2,278.31)					14,733.00
	108,960.00	1	(62.87)		92,616.00	16,281.13		92,678.87
	312,436.00	1	62.87	220,894.62	91,604.25		297,436.00	312,436.00
2,302.32		3	22,112.00	23,815.32	599.00		17,510.00	312,436.00
15,386.50		3	0.67			15,387.17		291,717.83
27,579.83						27,579.83		300,525.17
21,040.92						21,040.92		279,856.08
1,244.00						1,244.00		287,447.00
252,152.34	1,108,130.00		139,132.89	915,566.43	326,610.08	257,238.72	932,262.00	4,656,446.28
	358,611.00			153,155.27		205,455.73	109,814.00	153,155.27
35,733.48		3	816.33	32,267.19	798.64	3,483.98	41,805.00	163,766.02
2,520.00		2,3	(2,114.00)	406.00			724.00	161,800.00
	100,000.00			45,152.46		54,847.54	19,800.00	45,152.46
38,253.48	458,611.00		(1,297.67)	230,980.92	798.64	263,787.25	172,143.00	523,873.75
				9,710.00	250.00			9,960.00
9,960.00				400.00	155,000.00	321,273.00	238,336.50	155,400.00
	476,673.00			57,675.69	40.00		50,500.00	101,000.00
57,715.69		2,3	16,849.28	17,015.05			339,743.27	693,100.00
165.77		3	11,189.97		11,189.97	739.00	593,739.00	593,000.00
739.00				53,124.30	80.00	246,795.70	21,000.00	53,204.30
300,000.00		2	(34,511.50)					
34,511.50								
	137,336.00	2	(2,040.00)	105,988.16	25,225.00	4,082.84	113,852.00	133,253.16
998.36		3	28,975.00	26,100.00	2,925.00	948.36	37,574.00	149,347.64
307.00				307.00				295,067.00
1,500.00				1,500.00			7,500.00	30,000.00
405,897.32	614,009.00		20,462.75	271,820.20	194,709.97	573,838.90	1,402,244.77	2,225,332.10

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2009

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 Transportation</u>							
State Aid--							
Municipal Stormwater Reg Grant	N/A	---	G5-768-631	\$ 20,000.00		---	---
Clean Communities Entitlement Program	4900-765-042-4900-005-V42Y-601C	---	G9-770-632	139,034.57		1-1-08	12-31-08
Clean Communities Entitlement Program	4900-765-042-4900-005-V42Y-601C	---	G6-770-632	90,159.24		1-1-06	12-31-06
Clean Communities Entitlement Program	4900-765-042-4900-005-V42Y-601C	---	G4-770-632	91,989.22		1-1-04	12-31-04
Total Department of Transportation							
<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
Enhanced 911 Grant	822034800135	N/A	G6-746-690	65,000.00		1-1-08	12-31-08
Enhanced 911 Grant	822034800135	N/A	G6-746-690	85,000.00		1-1-07	12-31-07
Enhanced 911 Grant	822034800135	N/A	G6-746-690	397,483.00		1-1-06	12-31-06
Cumberland Emergency Exercises	03-1226-EPR-C-0	N/A	G3-747-661	25,000.00		1-1-03	12-31-03
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-601C	20010047	G9-747-662	81,729.00		---	---
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-601C	20010047	G8-747-662	66,985.00		---	---
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-601C	20010047	G7-747-662	178,450.00		---	---
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-601C	20010047	G6-747-662	42,200.00		---	---
Emergency Management Assist.	N/A	N/A	G9-747-669	50,000.00		1-1-09	12-31-09
Emergency Management Assist.	N/A	N/A	G8-747-669	82,000.00		1-1-08	12-31-08
Body Armor	N/A	N/A	G8-755-669	52,063.18		1-1-08	12-31-08
Body Armor	N/A	N/A	G7-755-669	20,103.15		1-1-07	12-31-07
Special Needs Shelter Planning and Support	066-1500-100-xxx	---		21,400.00	\$ 21,400.00	1-1-09	12-31-09
Commodities Distribution Plan	066-1500-100-xxx	---		67,370.00		1-1-09	12-31-09
Juvenile Justice:							
Comprehensive Education Improvement Ac	1500-100-066-1500-032-YAC-601C	SFEA Funds	G9-758-681	202,500.00	247,771.00	1-1-09	12-31-09
Comprehensive Education Improvement Ac	1500-100-066-1500-032-YAC-601C	SFEA Funds	G8-758-681	184,500.00	236,860.00	1-1-08	12-31-08
Comprehensive Education Improvement Ac	1500-100-066-1500-032-YAC-601C	SFEA Funds	G7-758-681	172,000.00	256,165.00	1-1-07	12-31-07
State and Community Partnership	100-066-1500-021	---	G9-791-351	441,008.00		1-1-09	12-31-09
State and Community Partnership	100-066-1500-021	---	G8-791-351	436,641.00		1-1-08	12-31-08
State and Community Partnership	100-066-1500-021	---	G7-791-351	430,164.00		1-1-07	12-31-07
State and Community Partnership	100-066-1500-021	---	G6-791-351	428,439.00		1-1-06	12-31-06
State and Community Partnership	100-066-1500-021	---	G5-791-351	421,207.00		1-1-05	12-31-05
State and Community Partnership	100-066-1500-021	---	G4-791-351	414,412.00		1-1-04	12-31-04
Total Department of Law and Public Safety							
<u>Unclassified - New Jersey Transit</u>							
Senior Citizen and Disabled Resident Transportation Assistance Ac	---	---	A9-787-671-673	618,919.00		1-1-09	12-31-09
Senior Citizen and Disabled Resident Transportation Assistance Ac	---	---	A8-787-671-673	627,776.00		1-1-08	12-31-08
Senior Citizen and Disabled Resident Transportation Assistance Ac	---	---	A7-787-671-673	593,810.00		1-1-07	12-31-07
Senior Citizen and Disabled Resident Transportation Assistance Ac	---	---	A6-787-671-673	618,943.88		1-1-06	12-31-06
Senior Citizen and Disabled Resident Transportation Assistance Ac	---	---	A5-787-671-673	559,826.00		1-1-05	12-31-05
Senior Citizen and Disabled Resident Transportation Assistance Ac	---	---	A4-787-671-673	436,995.00		1-1-04	12-31-04
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A9-787-623	15,000.00		7-1-09	6-30-10
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A8-787-623	15,000.00		7-1-08	6-30-09
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A3-787-623	14,800.00		7-1-03	6-30-04
Total Unclassified - New Jersey Transit							
<u>Department of Labor</u>							
Passed Through Department of Human Services							
DHS Special Initiative & Transportator	054-7550-100-122	---	J9-798-418	401,259.00		1-1-09	12-31-09
DHS Special Initiative & Transportator	054-7550-100-122	---	J8-798-418	401,259.00		1-1-08	12-31-08
DHS Special Initiative & Transportator	054-7550-100-122	---	J7-798-418	469,659.00		1-1-07	12-31-07
Passed Through Department of Employment Services							
Work First New Jersey (7/1/09- 6/30/10)	062-4545-100-xxx	---	J9-798-420	3,480,283.00		7-1-09	6-30-10
Work First New Jersey (7/1/08- 6/30/09)	062-4545-100-xxx	---	J8-798-420	3,291,044.00		7-1-08	6-30-09
Work First New Jersey (7/1/07- 6/30/08)	062-4545-100-xxx	---	J7-798-420	3,207,338.00		7-1-07	6-30-08
Work First New Jersey	062-4545-100-xxx	---	J6-798-420	3,066,997.00		7-1-06	6-30-07
Workforce Development Partnership (7/1/08-6/30/09)	062-4545-767-xxx	---	J8-798-420	35,678.00		7-1-08	6-30-09
Workforce Learning Link (7/1/09-6/30/10)	062-4545-100-xxx	---	J9-798-420	146,389.00		7-1-09	6-30-10
Workforce Learning Link (7/1/08-6/30/09)	062-4545-100-xxx	---	J8-798-420	298,576.00		7-1-08	6-30-09
Workforce Learning Link (7/1/07-6/30/08)	062-4545-100-xxx	---	J7-798-420	417,176.00		7-1-07	6-30-08
Workforce Investment Board - Admir	062-4545-100-xxx	---	J8-798-420	80,000.00		7-1-08	6-30-09
Workforce Investment Board - Admir	062-4545-100-xxx	---	J7-798-420	80,000.00		7-1-07	6-30-08
WDP - Literacy (Workforce Learning Link)	062-4545-100-xxx	---	J7-798-420	330,336.00		7-1-06	6-30-07
WDP - Literacy (Workforce Learning Link-Flan)	062-4545-100-xxx	---	J7-798-420	590,421.00		7-1-05	6-30-07
Smart STEPS	062-4545-100-xxx	---		44,138.00		7-1-05	6-30-07
Passed Through N.J. Transit							
Local CMAQ Initiative	062-4545-100-xxx	---	J6-798-420	387,353.00		1-1-06	12-31-06
Total Department of Labor							

Balance Dec. 31, 2008	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2009 Encumbrances	Balance Dec. 31, 2009	Memo Only	
							Cash Received	Accumulated Expenditures
\$ 8,900.00						\$ 8,900.00		\$ 11,100.00
5,931.08	\$ 139,034.57	2	\$ (5,931.08)	\$ 139,034.57			\$ 139,034.57	139,034.57
5,373.94		2	(5,373.94)					90,159.24
								91,989.22
20,205.02	139,034.57		(11,305.02)	139,034.57		8,900.00	139,034.57	332,283.03
5,000.00						5,000.00		45,000.00
60,602.00		3	4,398.00	19,678.00		45,322.00		19,678.00
65,026.00		3	19,974.00	63,016.97		21,983.03		63,016.97
		3	1,995.00	1,995.00				397,483.00
18,510.08				5,206.67		13,303.41		11,696.59
	81,729.20			11,796.98	\$ 7,486.36	62,445.86		19,283.14
62,935.92		3	1,644.15	56,536.59		8,043.48	59,892.64	58,941.52
15,864.91		2,3	(1,960.07)			13,904.84	745.54	164,545.16
3,754.34		2	(3,754.34)					42,200.00
	50,000.00			6,777.63	410.00	42,812.37		7,187.63
35,727.13	18,000.00	3	11,700.27	61,038.63	4,256.56	132.21	25,000.00	81,867.79
52,063.18				11,353.73		40,709.45	27,287.25	11,353.73
4,302.32				913.44		3,388.88		16,714.27
	42,800.00					42,800.00		
	67,370.00					67,370.00		
	450,271.00			168,737.86	251.00	281,282.14	101,250.00	168,988.86
224,276.68		3	1,726.40	202,894.00	175.20	22,933.88	184,500.00	398,426.12
778.28		2	(778.28)					428,165.00
	441,008.00			398,614.17	27,468.12	14,925.71	137,692.23	426,082.29
2,000.00		3	83,382.70	75,390.05	9,992.65		143,942.98	436,641.00
3.53				(109,426.81)	109,426.81	3.53	142,134.00	430,160.47
0.02				(13,965.06)	13,965.06	0.02	96,848.71	426,438.98
		3	13,945.00	13,945.00			52,034.81	421,207.00
		3	18,543.46	11,421.60	83.40	7,038.46	38,371.83	407,373.54
550,844.39	1,151,178.20		150,816.29	985,924.45	173,515.16	693,399.27	1,009,699.99	4,482,451.06
	618,919.00			514,484.96	15,032.24	89,401.80		529,517.20
63,697.68		3	30,226.68	(36,618.48)	84.00	130,458.84	290,798.04	497,317.16
43,469.99				43,244.99		225.00		593,585.00
769.56						769.56		618,174.32
1,571.34						1,571.34		558,254.66
28,476.60				386.94		28,089.66		408,905.34
	15,000.00			5,804.39		9,195.61	2,500.00	5,804.39
13,923.75				13,923.75			8,750.00	15,000.00
268.19				28.07		240.12		14,559.88
152,177.11	633,919.00		30,226.68	541,254.62	15,116.24	259,951.93	302,048.04	3,241,117.95
	401,259.00			75,299.72	104,153.22	221,806.06		179,452.94
300,323.14		3	5,050.46	305,373.60			191,259.00	401,259.00
19,162.39		2	(0.01)	19,162.38				469,659.00
	3,480,893.35			1,186,505.05	525,616.17	1,768,772.13	1,017,182.00	1,711,510.87
2,083,328.22		3	96,770.95	2,064,565.86	24,455.82	91,077.49	2,181,046.00	3,199,966.51
33,956.16		3	6,909.06	6,935.10		33,930.12	24,061.00	3,173,407.88
220,907.01		3	23,422.58	(31,627.16)		275,956.75		2,791,040.25
27,648.11		3	701.32	28,349.43			33,075.00	35,678.00
	146,389.00			9,492.47	37,830.38	99,066.15	3,962.00	47,322.85
278,104.83				204,302.78		73,802.05	177,816.00	224,773.95
135,951.01		3	7,121.62	142,698.28		374.35	176,222.00	416,801.65
80,000.00				79,837.61	162.39		79,426.00	80,000.00
20,023.47		3	1,500.44	21,523.91			23,068.00	80,000.00
11,766.00						11,766.00		318,570.00
628.00						628.00		589,793.00
7,388.00						7,388.00		36,750.00
204,748.18		3	169.14	118,756.47	26,758.62	59,402.23	74,073.34	327,950.77
3,423,934.52	4,028,541.35		141,645.56	4,231,175.50	718,976.60	2,643,969.33	3,981,190.34	14,083,936.67

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2009

<u>State Grantor/ Program Title</u>	<u>State GMIS Number</u>	<u>Pass-through Grantors' Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period</u>	
						<u>From</u>	<u>To</u>
Federal and State Grant Fund (Cont'd)							
<u>Department of Health and Senior Services</u>							
Special Services for the Aging -- Area Plar	046-4275-100-xxx	---	A9-787-300	\$ 621,777.00		1-1-09	12-31-09
Special Services for the Aging -- Area Plar	046-4275-100-xxx	---	A8-787-300	587,975.00		1-1-08	12-31-08
Special Services for the Aging -- Area Plar	046-4275-100-xxx	---	A7-787-300	548,589.00		1-1-07	12-31-07
Special Services for the Aging -- Area Plar	046-4275-100-xxx	---	A6-787-300	499,751.00		1-1-06	12-31-06
Special Services for the Aging -- Area Plar	046-4275-100-xxx	---	A5-787-300	480,768.00		1-1-05	12-31-05
Special Services for the Aging -- Area Plar	046-4275-100-xxx	---	A4-787-300	442,856.00		1-1-04	12-31-04
Special Services for the Aging -- Area Plar	046-4275-100-xxx	---	A3-787-300	428,448.00		1-1-03	12-31-03
Total Department of Health and Senior Services							
Total Federal and State Grant Fund							
Trust Fund:							
Garden State Trust of 1999	010-3380-001-000-6010	---	39-299-56-717-005	1,792,436.22		1-1-09	12-31-09
Total							
Capital Fund:							
Capital Transportation Program	6320-480-078-6320-607-TCAP-6010	---	LP-95-04	1,463,000.00		---	---
Total State Financial Assistance							

The accompanying 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

<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Receipts or</u> <u>Revenue</u> <u>Recognized</u>	<u>Key</u>	<u>Adjustments</u>	<u>Disbursements/</u> <u>Expenditures</u>	<u>2009</u> <u>Encumbrances</u>	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Memo Only</u>	
							<u>Cash</u> <u>Received</u>	<u>Accumulated</u> <u>Expenditures</u>
\$ 69,709.91	\$ 621,777.00	3	\$ 31,544.12	\$ 474,614.10	\$ 27,662.84	\$ 119,500.06	\$ 46,884.00	\$ 502,276.94
23,557.81				81,716.96	904.00	18,633.07	42,402.00	569,341.93
45,961.72				12,493.40		11,064.41		537,524.59
53,721.91				1,042.86		45,961.72		453,789.28
23,127.04				3,349.03		52,679.05		428,088.95
42,446.31				7,201.37		19,778.01		423,077.99
						35,244.94		393,203.06
<u>258,524.70</u>	<u>621,777.00</u>		<u>31,544.12</u>	<u>580,417.72</u>	<u>28,566.84</u>	<u>302,861.26</u>	<u>89,286.00</u>	<u>3,307,302.74</u>
-	1,792,436.22			1,792,436.22		-		1,792,436.22
	1,792,436.22			1,792,436.22	-			1,792,436.22
<u>207,773.22</u>						<u>207,773.22</u>		<u>1,255,226.78</u>
\$ 5,391,141.56	\$ 11,527,492.34	\$	583,992.55	\$ 10,632,730.96	\$ 1,593,825.32	\$ 5,276,070.17	\$ 8,904,458.49	\$ 38,019,240.86

COUNTY OF CUMBERLAND
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2009

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	\$13,768,886.20	\$8,840,294.74	\$22,609,180.94
Trust Fund		1,792,436.22	1,792,436.22
	<u>\$13,768,886.20</u>	<u>\$10,632,730.96</u>	<u>\$24,401,617.16</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, 2009**

**COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Cost
For the Year Ended December 31, 2009**

Section 1- Summary of Auditor's Result:

Financial Statements

Type of auditor's report issued Qualified Opinion

Internal control over financial reporting

Material weaknesses identified' yes X no

Were significant deficiencies identified that were not considered to be a material weakness X yes none reported

Noncompliance material to financial statements noted X yes no

Federal Awards

Internal control over compliance

Material weaknesses identified' yes X no

Were significant deficiencies identified that were not considered to be a material weakness yes X none reported

Type of auditor's report on compliance for major program Unqualified Opinion

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

Identification of major programs

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>17.258, 17.259, 17.260</u>	Workforce Investment Act Cluster: WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers; ARRA WIA Adult Program; ARRA -- WIA Youth Activities and WIA Dislocated Worker
<u>93.044</u>	Aging Cluster:
<u>93.045</u>	Special Programs for Aging -- Title III, Part E
<u>93.053</u>	Special Programs for Aging -- Title III, Part C
<u>93.705</u>	Nutrition Services Incentive Program
<u>93.707</u>	ARRA - Special Programs for Aging -- Title III, Part E
<u>93.707</u>	ARRA - Special Programs for Aging -- Title III, Part C
<u>93.667</u>	<u>Social Services Block Grant</u>
<u>20.205</u>	<u>Federal Highway Transportation Program</u> <u>ARRA - Federal Highway Transportation Program</u>
<u>93.914</u>	<u>HIV Emergency Relief</u>
<u>16.575</u>	<u>Crime Victim Assistance (SANE/VOCA)</u>
<u>16.738</u>	<u>Edward Byrne Memorial Justice Grant</u> <u>ARRA - Edward Byrne Memorial Justice Grant</u>
<u>20.516</u>	<u>Job Access Reverse Commute - Interlocal Agreement</u>

Dollar threshold used to determine Type A program \$ 413,066.59

Auditee qualified as low-risk auditee yes X no

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2009

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

State Financial Assistance

Internal control over compliance:

Material weaknesses identified? _____ yes X no

Were significant deficiencies identified that were not considered to be a material weakness? _____ yes X none reported

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

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section .510(a)) or New Jersey Circular 04-04-OMB? _____ yes X no

Identification of major programs:

<u>GMIS Numbers</u>	<u>Name of State Program</u>
<u>062-4545-100-XXX</u>	<u>Work First New Jersey (TANF/FS/GA)</u>
<u>054-7550-100-122</u>	<u>Department of Human Services - Special Incentive</u>
<u>062-4545-100-XXX</u>	<u>Local CMAQ Grant</u>
<u>010-3380-001-000-6010</u>	<u>Farmland Preservation Grant</u>
<u>054-7545-100-005</u>	<u>Personal Assistance Program</u>
<u>100-066-1500-021</u>	<u>State and Community Partnership</u>

Dollar threshold used to determine Type A programs \$ 318,981.93

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

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2009

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. 2009-1

Condition

The certificate of availability of funds for a certain contracts were not executed and filed with the contract or resolution.

Criteria

N.J.A.C. 5:30-5.4 states when a contract is awarded by the governing body a Certification of Availability of Funds shall be attached to the original copy of the resolution or ordinance.

Effect

The funding source for the contract is not properly identified as required.

Cause

Unknown.

Recommendation

That the certificate of availability of funds, signed by the chief financial officer or certifying finance officer, be prepared when a contract is awarded in accordance with N.J.S.A. 5:30-5.4.

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, 2009

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, 2009

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. 2008-1

Condition

During the test of Bids and Contracts, we found that two contracts for professional services were not advertised as required. It was also noted that one vendor did not submit certified payrolls to the County as required in the contract to insure that the vendor complied with the prevailing wage rules.

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>
Louis N. Magazzu	Director of the Board of Chosen Freeholders	D
Joseph Pepitone	Freeholder – Deputy Director	D
Jane Jannarone	Freeholder	D
William Whelan	Freeholder	D
Nelson Thompson	Freeholder	D
Joseph P. Riley	Freeholder	D
James A. Dunkins	Freeholder	D
Ken Mecouch	County Administrator and Deputy Clerk of the Board of Chosen Freeholders	D
Ralph Brownlee	Deputy County Administrator	D
Gary F. Simmerman	County Treasurer	\$ 1,200,000 A
Marcella D. Shephard	Chief Financial Officer	\$ 1,200,000 A
David Mulford	Director of Purchasing	D
Gary Wodlinger	County Counsel	D
Gloria Noto	County Adjuster	D
Patricia A. Belmont	County Tax Administrator	D
Richard Stepura	County Superintendent of Schools	D
James R. Matlock Sr.	Public Safety Director	D
Nancy Forrester	Executive Director of the Library, Resigned February 28, 2009	D
Patricia Anderson	Executive Director of the Library, March 1, 2009 to November 1, 2009	D
Jean Edwards	Assistant Director to November 1, 2009, then Acting Director from November 1, 2009	D
Mark Stratoti	Administrator of Cumberland Manor	D
Herbert Roeschke	Public Health Coordinator	D
Ronald J. Casella	County Prosecutor	D
Gloria Noto	County Clerk	\$ 50,000 B
Robert A. Austino	County Sheriff	\$ 35,000 B
Douglas M. Rainear	County Surrogate	\$ 25,000 B
Glenn Saunders	Warden, C.C. Department of Corrections	\$ 50,000 C
Daniel Orr	County Engineer	D
Barry Solof	Data Processing Manager	D
Tammi Pierce	Superintendent of Juvenile Detention Center	D

A = Western Surety in the amount designated

B = RLI Surety in the amount designated

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

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

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 prominent initial 'C' and 'M'.

Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

