

COUNTY OF CUMBERLAND

STATE OF NEW JERSEY

REPORT OF AUDIT

**FOR THE YEAR ENDING
DECEMBER 31, 2010**



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COUNTY OF CUMBERLAND

PART 1

REPORT OF AUDIT OF FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
DECEMBER 31, 2010**

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, 2010 and 2009, 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, 2010. 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.

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.

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, 2010 and 2009, or the results of its operations and changes in fund balance for the years then ended.

Furthermore, in our opinion, 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, 2010 and 2009, and the results of its operations and changes in fund balance-- regulatory basis of such funds for the years then ended, and the revenues-- regulatory basis, expenditures-- regulatory basis of the various funds, and general fixed assets, for the year ended December 31, 2010 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 July 26, 2011 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 considered 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
July 26, 2011

**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, 2010, and have issued our report thereon dated July 26, 2011, 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. 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.

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 no instances of noncompliance that are required to be reported under Government Auditing Standards, and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

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
July 26, 2011

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Assets, Liabilities, Reserves and
 Fund Balance -- Regulatory Basis
 As of December 31, 2010 and 2009

<u>ASSETS</u>	<u>Ref.</u>	<u>2010</u>	<u>2009</u>
Regular Fund:			
Cash--General	SA-1	\$ 24,410,387.02	\$ 30,862,428.83
Cash--Change Funds	SA-2	240.00	240.00
		<hr/>	<hr/>
		24,410,627.02	30,862,668.83
Receivables with Full Reserves:			
Revenue Accounts Receivable	SA-6	319,806.99	226,718.22
		<hr/>	<hr/>
		24,730,434.01	31,089,387.05
Federal and State Grant Fund:			
Cash	SA-1	1,398,448.48	3,427,994.64
Federal and State Grants Receivable	SA-7	24,906,494.04	30,036,419.39
		<hr/>	<hr/>
		26,304,942.52	33,464,414.03
		<hr/>	<hr/>
		\$ 51,035,376.53	\$ 64,553,801.08
		<hr/> <hr/>	<hr/> <hr/>

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Assets, Liabilities, Reserves and
 Fund Balance -- Regulatory Basis
 As of December 31, 2010 and 2009

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>Ref.</u>	<u>2010</u>	<u>2009</u>
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3 & SA-8	\$ 4,677,470.84	\$ 5,674,485.69
Reserve for Encumbrances	SA-9	2,511,412.70	2,856,616.39
Accounts Payable	SA-10	558,972.05	132,739.93
Reserve for Capital Transportation Program Expenditures	SA-11	22,342.42	24,399.23
Cash Held by the County Treasurer:			
Board of Health	SA-12	3,216,533.20	3,005,323.80
County Library	SA-13	371,607.87	218,372.83
		<u>11,358,339.08</u>	<u>11,911,937.87</u>
Reserve for Receivables	A	319,806.99	226,718.22
Fund Balance	A-1	<u>13,052,287.94</u>	<u>18,950,730.96</u>
		<u>24,730,434.01</u>	<u>31,089,387.05</u>
Federal and State Grant Fund:			
Reserve for Encumbrances	SA-9	7,581,047.66	8,428,956.11
Unappropriated Reserves	SA-14	2,437.87	198,082.33
Appropriated Reserves	SA-15	<u>18,721,456.99</u>	<u>24,837,375.59</u>
		<u>26,304,942.52</u>	<u>33,464,414.03</u>
		<u>\$ 51,035,376.53</u>	<u>\$ 64,553,801.08</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, 2010 and 2009

<u>Revenue and Other Income Realized</u>	<u>2010</u>	<u>2009</u>
Fund Balance Utilized	\$ 7,950,730.20	\$ 5,400,000.00
Miscellaneous Revenue Anticipated	67,600,530.78	68,379,261.68
Receipts from Current Taxes	82,938,491.00	82,938,491.00
Non-Budget Revenue	719,889.72	737,253.51
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	3,193,094.59	5,294,008.74
Accounts Payable Canceled	38,987.76	143,957.78
Cancellation of Grant Balances	296,194.60	17,804.92
Prior Year Voided Check		73.43
	<hr/>	<hr/>
Total Income	162,737,918.65	162,910,851.06
	<hr/>	<hr/>
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	43,768,291.00	44,493,482.00
Other Expenses	97,847,772.08	95,868,415.43
Capital Improvements	50,000.00	300,000.00
Debt Service	9,785,778.97	8,738,854.00
Deferred Charges and Regulatory Expenditures	9,233,789.42	8,378,709.19
Refund of Prior Year Grant Revenue		27,287.25
Refund of Prior Year Revenue		10,000.00
	<hr/>	<hr/>
Total Expenditures	160,685,631.47	157,816,747.87
	<hr/>	<hr/>
Excess in Revenues	2,052,287.18	5,094,103.19
	<hr/>	<hr/>
<u>Fund Balance</u>		
Balance Jan. 1	18,950,730.96	19,256,627.77
	<hr/>	<hr/>
Decreased by:	21,003,018.14	24,350,730.96
Utilized as Revenue	7,950,730.20	5,400,000.00
	<hr/>	<hr/>
Balance Dec. 31	\$ 13,052,287.94	\$ 18,950,730.96
	<hr/> <hr/>	<hr/> <hr/>

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

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2010

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
Surplus Anticipated	\$ 7,950,730.20		\$ 7,950,730.20	-
Miscellaneous Revenues:				
Local Revenues:				
County Clerk	635,000.00		560,466.15	\$ (74,533.85)
Surrogate	81,000.00		76,437.11	(4,562.89)
Sheriff	118,000.00		106,898.55	(11,101.45)
Interest on Investments and Deposits	685,000.00		754,210.27	69,210.27
County Adjuster	48,000.00		30,008.24	(17,991.76)
Administration Fee from Board of Health	300,000.00		330,000.00	30,000.00
Indirect Cost Allocation - Federal Grants	98,000.00		118,052.84	20,052.84
Reimbursement of Election Expenses - School Board Election	125,000.00		186,487.41	61,487.41
Reimbursement of Election Expenses - Primary / General Election	75,000.00		82,758.55	7,758.55
Motor Vehicle Fine Fund	300,000.00		300,000.00	
Fringe Benefit Reimbursements	2,750,000.00		2,813,103.39	63,103.39
State Aid:				
County College Bonds (NJSA 54:18A)	1,479,875.00		1,535,290.00	55,415.00
Permanent Disability--Patients in County Institutions (N.J.S.A. 44:7-38 et seq)	15,312,581.00		13,429,890.08	(1,882,690.92)
Cumberland Manor - Medicaid Peer Grouping	1,243,102.00		872,121.76	(370,980.24)
Housing of State Prisoners in County Jails	498,740.00		345,919.00	(152,821.00)
State Aid Salary Reimbursements:				
Mental Health Board	12,000.00		3,000.00	(9,000.00)
County Prosecutor	70,200.00		75,400.00	5,200.00
Emergency Management	5,020.00		6,770.00	1,750.00
Office on Aging - State Subsidy	58,000.00		58,000.00	
Juvenile Detention Center - Meal Subsidy (School Lunch Program)	59,000.00		26,403.44	(32,596.56)
<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	2,050,393.00		2,050,393.00	
Supplemental Social Security Income	600,670.00		615,166.00	14,496.00
Psychiatric Facilities (ch 73 PL 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	4,148,165.00		4,148,165.00	
Maintenance of Patients in State Institutions for Mentally Retarded	6,513,841.00		6,513,841.00	
State and Federal Programs Off-Set with Appropriations:				
U.S. Department of Health and Human Services:				
Area Plan Grant	2,178,329.00	\$ 66,605.00	2,244,934.00	
America Recovery & Reinvestment Act (ARRA) - Nutrition/MOW	2,696.00		2,696.00	
Childhood Lead Poisoning Prevention		208,250.00	208,250.00	
Social Services Block Grant (Aging)	93,085.00		93,085.00	
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	
Social Services Block Grant (Emergency RX Assistance)	7,550.00		7,550.00	
Special Child Health Case Management		80,691.00	80,691.00	
Special Child Health Early Intervention/Case Management		280,127.00	280,127.00	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenues -- Regulatory Basis
 For the Year Ended December 31, 2010

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
State and Federal Programs Off-Set with Appropriations: (Cont'd)				
U.S. Department of Health and Human Services (Cont'd):				
HIV Emergency Relief - Ryan White Grant	\$ 821,431.00		\$ 821,431.00	
Minority AIDS Incentive Program	76,225.00		76,225.00	
Personal Assistance Service Program	300,950.00		300,950.00	
Maternal and Child Health Services Block Grant - Special Child Health Services	54,698.00		54,698.00	
National Foundation for the Arts and Humanities:				
Promotion of the Arts	101,472.00		101,472.00	
Federal Emergency Management Agency (FEMA):				
Decontamination Training		\$ 6,123.47	6,123.47	
Emergency Food & Shelter Program	2,778.00		2,778.00	
State Homeland Security Grant	488,866.90	417,256.45	906,123.35	
U.S. Department of Justice:				
Juvenile Accountability Incentive Block Grant	20,193.00		20,193.00	
Local Law Enforcement Block Grant	11,861.00		11,861.00	
City of Vineland - Edward Bryne Memorial Assistance Grant (JAG)		13,521.00	13,521.00	
Federal Bullet Proof Vest Grant		291.16	291.16	
Multi-Jurisdictional Gang, Gun & Narcotics Task Force Program	116,514.00	116,514.00	233,028.00	
SCAAP - State Criminal Alien Assistance Program		96,096.00	96,096.00	
Cumberland County Jail Diversion Task Force		247,049.00	247,049.00	
Emergency Management Assistance Grant		50,000.00	50,000.00	
U.S. Department of Housing and Urban Development (HUD):				
CDBG - Small Cities Block Grant - Cumberland Manor Improvements	500,000.00		500,000.00	
CDBG - Small Cities Block Grant - Housing Repairs	70,000.00	21,761.61	91,761.61	
U.S. Department of Labor:				
Workforce Investment Act	220,228.23	7,338,076.77	7,558,305.00	
DHS Special Initiative & Transportation Grant		25,826.00	25,826.00	
U.S. Department of Transportation:				
FY'11 Subregional Transportation		72,400.00	72,400.00	
Federal Highway - Sherman Ave at the Boulevards		3,278,000.00	3,278,000.00	
State Aid Highway Projects - ATP2010		4,366,000.00	4,366,000.00	
Federal Transit Administration:				
Section 5307 Capital & Operating Assistance Grant	1,020,072.00	7,528.00	1,027,600.00	
Section 5311 Capital & Operating Assistance Grant	377,468.00	55,046.00	432,514.00	
Job Access Reverse Commute	101,904.67	167,659.65	269,564.32	
JARC - Job Access & Reverse Commute Program		250,000.00	250,000.00	
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	596,962.00		596,962.00	
Comprehensive Alcoholism and Drug Abuse Program	659,292.00		659,292.00	
Evidence-Based Disease Prevention Continuation Grant	25,000.00		25,000.00	
Disability Program Navigator Grant	42,075.00		42,075.00	
SHIP (State Health Insurance Program)		7,598.00	7,598.00	
N.J. Governor's Council on Alcoholism and Drug Abuse:				
Alliance to Prevent Alcoholism and Drug Abuse Program	239,897.00		239,897.00	
N.J. Department of Education:				
Comprehensive Education Improvement Act		198,000.00	198,000.00	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2010

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
State and Federal Programs Off-Set with Appropriations (Cont'd):				
N.J. Department of Environmental Protection and Energy:				
Clean Communities	\$ 144,194.12		\$ 144,194.12	
County Comprehensive Farmland Preservation	30,000.00		30,000.00	
RERP Grant		\$ 101,700.00	101,700.00	
County Environmental Health Act		140,775.00	140,775.00	
N.J. Department of Law and Public Safety:				
Traffic Safety Community Education	6,600.00	5,000.00	11,600.00	
County Comprehensive Jail-Based Reentry Strategies	125,000.00		125,000.00	
2010 State Body Armor Replacement Fund	7,921.91		7,921.91	
Resigent Substance Abuse Treatment	17,177.00	22,236.76	39,413.76	
Resigent Substance Abuse Treatment		22,383.00	22,383.00	
Resigent Substance Abuse Treatment		51,962.00	51,962.00	
Victims of Crime Act - Victim Assistance Program		130,019.00	130,019.00	
Sexual Assault Nurse Examiner		45,482.60	45,482.60	
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 - Discretionary Aid	1,000,000.00		1,000,000.00	
Municipal Stormwater Reg Grant	109,091.00		109,091.00	
Casino Fund:				
Senior Citizens and Disabled Resident Transportation Assist	567,101.00		567,101.00	
Other Special Items:				
County Clerk	470,000.00		417,358.00	\$ (52,642.00)
Surrogate	78,000.00		75,855.02	(2,144.98)
Sheriff	68,000.00		61,195.09	(6,804.91)
Reimbursement of Election Expenses - Primary / General Election	100,000.00		100,000.00	-
Juvenile Detention Center - Room and Board Fees	1,114,710.00		996,507.00	(118,203.00)
Reserve for Capital Transportation Program Expenditures	24,399.00		24,399.23	0.23
Reserve for Payment of Bonds	411,417.00		477,627.10	66,210.10
Title IV-Monetary Allowance in Lieu of Rent	410,000.00		570,272.44	160,272.44
Added & Omitted Taxes	810,545.00		810,544.75	(0.25)
Jail - Inmate Telephone	200,000.00		200,000.00	
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam Debt Service Reimbursements	25,724.00		25,070.00	(654.00)
1.5% Health Care Contribution	126,112.00		112,004.06	(14,107.94)
Total Miscellaneous Revenues	51,881,583.83	17,914,826.47	67,600,530.78	(2,195,879.52)
Amount to be Raised by Taxation	82,938,491.00		82,938,491.00	
Budget Totals	142,770,805.03	17,914,826.47	158,489,751.98	(2,195,879.52)
Non-Budget Revenue			719,889.72	719,889.72
	\$ 142,770,805.03	\$ 17,914,826.47	\$ 159,209,641.70	\$ (1,475,989.80)

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2010

Analysis of Realized Revenue

Interest on Investments and Deposits:

Treasurer	\$ 787,603.91
Cumberland Manor	1,613.74
Clerk	3,560.10
Surrogate	188.27
Sheriff	1,100.87
	1,100.87

\$ 794,066.89

Less Interest Allocation to:

Board of Health	10,879.37
Prosecutor's Asset Maintenance Account	1,397.12
Prosecutor's Law Enforcement Trust Account	1,542.87
Prosecutor's Federal Justice Account	73.49
Farmland Preservation	3,621.35
Reserve for Capital Transportation Program	22,342.42
	22,342.42

39,856.62

\$ 754,210.27

Analysis of Non-Budget Revenue

Miscellaneous Revenue not Anticipated:

Revenue Accounts Receivable:

Prosecutor's Office--Discovery Fees	\$ 15,147.69
Rent--SJ Drug Treatment	3,600.00
	3,600.00

\$ 18,747.69

Treasurer:

Miscellaneous, Reimbursements, and Refunds	6,008.36
Sales of Equipment and Property	27,691.09
Copies	492.40
Prior Year Refunds	909.01

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Then Ended December 31, 2010

Analysis of Non-Budget Revenue (Cont'd)

Treasurer (Cont'd):

Conditional Discharge and Bail Forfeitures	\$ 163,455.00	
Court Reim-Phone Line	6,816.00	
Court Reim-Telephone Operator	109,064.64	
Court Reim-Messenger Service	9,070.18	
Probation -- Fines & Restitution	31.49	
Purchasing -- Bid Specifications	500.00	
OPRA Requests	402.74	
Election Board -- Voter Registration Lists	1,752.34	
Planning Board -- Interlocal Service	3,000.00	
Construction -- Board of Appeals	600.00	
Medicare Reimbursement for Retirees	24,729.11	
Emergency Management Phone Reimbursement	4,815.15	
Sheriff - IV-D Judicial	23,151.96	
Prior Year Extradition Fees Collected	121.80	
Sheriff - Cell Phone Donations	42.50	
Sheriff - Vending Machine Commissions	104.59	
Sheriff - Defensive Driving Course	75.00	
Prosecutor -- Refunds	40.00	
Jail -- Social Security Reimbursement	25,200.00	
Jail -- Inmate Medical Co-pay	16,021.30	
Jail -- Auto Theft Penalty Fines	211.02	
Jail -- Vandalism Fees	643.97	
Jail -- Vending Machine Commissions	881.49	
Jail -- Inmate Electronic Monitoring	73,500.32	
Jail -- Copy and Notary Charges	993.45	
Roads -- Bid Specifications	10,175.00	
Roads -- Road Opening Fees	7.00	
Roads -- Storm Damage Reimbursement	1,458.24	
Aging -- Link Access	2,835.00	
Manor -- Vending Machine Commissions	1,226.84	
Manor -- Medicare Reimbursement	140,696.00	
Manor -- Guest Meals	2,843.00	
Veterans Chapel Donations	200.00	
Reimbursement for Priority Funding	32,682.50	
Salem Mosquito - Interlocal	8,693.54	
		\$ 701,142.03
		\$ 719,889.72

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, 2010

	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	\$ 123,000.00	\$ 123,000.00	\$ 112,191.31		\$ 10,808.69	
Other Expenses - Freeholders	88,828.00	83,828.00	59,688.19	\$ 19,903.25	4,236.56	
County Clerk:						
Salaries and Wages	552,000.00	552,000.00	520,062.91		31,937.09	
Other Expenses	158,400.00	158,400.00	122,894.42	9,245.84	26,259.74	
Department of Finance:						
Salaries and Wages	1,321,000.00	1,266,000.00	1,210,302.40		55,697.60	
Other Expenses	116,750.00	111,750.00	89,084.66	5,574.02	17,091.32	
Auditor	128,000.00	128,000.00		128,000.00		
Computerized Data Processing:						
Salaries and Wages	295,000.00	295,000.00	272,922.13		22,077.87	
Other Expenses	130,400.00	130,400.00	87,313.08	33,108.99	9,977.93	
Board of Taxation:						
Salaries and Wages	178,000.00	178,000.00	164,827.34		13,172.66	
Other Expenses	16,250.00	16,250.00	13,520.78	1,690.41	1,038.81	
Board of Elections:						
Salaries and Wages	285,000.00	265,000.00	246,946.45		18,053.55	
Other Expenses	650,400.00	550,400.00	516,629.75	8,659.11	25,111.14	
Legal Department - County Counsel:						
Salaries and Wages	115,000.00	115,000.00	106,482.91		8,517.09	
Other Expenses	406,025.00	406,025.00	328,306.24	73,930.68	3,788.08	
County Surrogate:						
Salaries and Wages	316,000.00	306,000.00	287,065.01		18,934.99	
Other Expenses	27,150.00	27,150.00	18,337.30	1,995.60	6,817.10	
County Adjuster's Office:						
Salaries and Wages	84,000.00	84,000.00	78,955.43		5,044.57	
Other Expenses	236,850.00	516,850.00	422,575.75	92,315.14	1,959.11	
Planning and Development:						
Salaries and Wages	562,000.00	532,000.00	508,101.22		23,898.78	
Other Expenses	189,725.00	194,725.00	139,514.39	18,690.59	36,520.02	
Buildings and Grounds:						
Salaries and Wages	1,456,000.00	1,356,000.00	1,278,776.95		77,223.05	
Other Expenses	741,775.00	741,775.00	522,676.55	84,525.43	134,573.02	
<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	75,000.00	75,000.00	64,372.70		10,627.30	
Other Expenses	4,205.00	4,205.00	2,346.01	790.72	1,068.27	
<u>Insurance</u>						
Other Insurance Premiums	2,410,000.00	2,410,000.00	2,409,086.50		913.50	
Workers' Compensation Insurance	700,000.00	700,000.00	700,000.00			
Group Insurance Plan - Employee	15,436,592.21	15,436,592.21	15,428,882.15	7,710.06	0.00	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2010

	<u>Appropriations</u>		<u>Expended</u>			<u>Unexpended Balance Canceled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>	
<u>Operations (Cont'd)</u>						
<u>State Assumption of Costs of County Social and Welfare</u>						
<u>Services and Psychiatric Facilities</u>						
County Social Service Board:						
Temporary Assistance to Needy Families (TANF)	\$ 231,951.00	\$ 231,951.00	\$ 231,951.00			
Supplemental Security Income	600,670.00	600,670.00	600,670.00			
Division of Youth and Family Services	2,050,393.00	2,050,393.00	2,050,393.00			
Maintenance for Mental Diseases	5,573,153.00	5,573,153.00	5,573,153.00			
Developmental Disabilities	6,513,841.00	6,513,841.00	6,513,841.00			
<u>Public Safety</u>						
Emergency Medical Services Training & Dispatch Center:						
Salaries and Wages	1,517,000.00	1,472,000.00	1,316,935.29		\$ 155,064.71	
Other Expenses	81,750.00	81,750.00	56,301.23	\$ 15,944.46	9,504.31	
Emergency Management Services:						
Salaries and Wages	208,000.00	208,000.00	188,263.82		19,736.18	
Other Expenses	49,200.00	49,200.00	28,636.28	14,636.52	5,927.20	
Voluntary Fire Police Contract	11,000.00	11,000.00	11,000.00			
Sheriffs' Office:						
Salaries and Wages	3,634,000.00	3,634,000.00	3,493,790.48		140,209.52	
Other Expenses	292,450.00	292,450.00	187,828.09	36,181.65	68,440.26	
County Medical Examiner - Other Expenses	832,774.00	832,774.00	656,365.88	25,913.01	150,495.11	
Prosecutors Office:						
Salaries and Wages	7,119,800.00	7,119,800.00	6,864,158.24		255,641.76	
Other Expenses	586,600.00	586,600.00	471,709.88	89,030.38	25,859.74	
Jail:						
Salaries and Wages	10,475,000.00	10,975,000.00	10,577,362.67		397,637.33	
Other Expenses	4,450,878.00	4,395,878.00	3,016,925.42	879,508.47	499,444.11	
Juvenile Detention:						
Salaries and Wages	2,190,000.00	2,190,000.00	2,081,718.08		108,281.92	
Other Expenses	222,468.00	222,468.00	145,485.74	54,938.04	22,044.22	
<u>Roads and Bridges</u>						
Roads and Bridges:						
Salaries and Wages	1,770,000.00	1,770,000.00	1,701,892.22		68,107.78	
Other Expenses	436,900.00	436,900.00	354,391.52	64,940.86	17,567.62	
Traffic Engineer:						
Salaries and Wages	137,000.00	137,000.00	133,506.51		3,493.49	
Other Expenses	100,948.00	100,948.00	68,274.79	15,756.89	16,916.32	
Engineering Department:						
Salaries and Wages	481,000.00	481,000.00	451,892.89		29,107.11	
Other Expenses	21,300.00	21,300.00	9,144.58	8,637.29	3,518.13	
Mosquito Control N.J.S.A. (26:9-27et al):						
Salaries and Wages	498,000.00	473,000.00	430,441.59		42,558.41	
Other Expenses	72,300.00	72,300.00	55,595.02	8,334.27	8,370.71	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2010

	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	\$ 21,000.00	\$ 5,900.00	\$ 10,850.00	\$ 4,250.00	
Office on Aging and Disabled:						
Salaries and Wages	150,000.00	125,000.00	117,443.78		7,556.22	
Other Expenses	15,000.00	15,000.00	11,341.23	2,281.16	1,377.61	
Alcoholic & Drug Abuse Treatment Clinic:						
Salaries and Wages	110,000.00	110,000.00	105,274.14		4,725.86	
Other Expenses	19,600.00	19,600.00	1,625.12	799.70	17,175.18	
Peer Grouping:						
Salaries and Wages - Office on Aging & Disabled	48,250.00	48,250.00	13,663.00		34,587.00	
Other Expenses - Office on Aging and Disabled	2,012.00	2,012.00	1,882.45	126.00	3.55	
Contributions to Social Service Agencies	327,000.00	327,000.00	238,579.22	72,888.04	15,532.74	
County Social Service Board - Administration	6,266,224.00	6,266,224.00	6,266,224.00			
Human Services:						
Salaries and Wages	15,741.00	15,741.00	15,400.00		341.00	
Other Expenses	100,003.00	100,003.00	70,823.83	14,000.01	15,179.16	
Contributions to Social Service Agencies	150,000.00	170,000.00	126,650.00	42,500.00	850.00	
Cumberland Manor:						
Salaries and Wages	8,915,000.00	8,815,000.00	8,202,213.14		612,786.86	
Other Expenses	3,153,714.00	3,153,714.00	2,661,379.72	295,922.30	196,411.98	
<u>Parks, Recreation, Public Celebrations and Public Ceremonies</u>						
Recreation Commission (RS 40:12-1 et. seq.):						
Salaries and Wages	38,000.00	38,000.00	35,322.33		2,677.67	
Other Expenses	66,510.00	66,510.00	65,622.41	550.00	337.59	
War Veterans Burial & Grave Decorations:						
Salaries and Wages	52,000.00	52,000.00	47,237.25		4,762.75	
Other Expenses	30,250.00	30,250.00	22,891.15	2,842.11	4,516.74	
<u>Education</u>						
Library	807,025.00	807,025.00	807,025.00			
County College	6,446,932.00	6,446,932.00	6,446,932.00			
Reimbursement for Residents Attending Out of County Two Year Colleges (N.J.S. 18A 64A:23)	75,000.00	75,000.00	22,690.99		52,309.01	
<u>Education</u>						
County Extension Service Farm and Home Demonstrations:						
Salaries and Wages	562,000.00	522,000.00	496,918.91		25,081.09	
Other Expenses	54,264.00	54,264.00	39,517.55	4,650.54	10,095.91	
Vocational School	2,100,000.00	2,100,000.00	2,100,000.00			
Office of the County Superintendent of Schools:						
Salaries and Wages	209,000.00	209,000.00	188,211.23		20,788.77	
Other Expenses	217,813.00	217,813.00	211,426.14	2,049.90	4,336.96	
Sick Leave and Vacation	190,000.00	190,000.00	190,000.00			
Salary Adjustments	100,000.00	100,000.00			100,000.00	
Educational Fund	100,000.00	100,000.00	23,934.50	10,000.00	66,065.50	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures -- Regulatory Basis
For the Year Ended December 31, 2010

	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	\$ 126,500.00	\$ 126,500.00	\$ 119,476.97		\$ 7,023.03	
Other Expenses	517,350.00	567,350.00	504,987.36	\$ 45,318.20	17,044.44	
Lighting on Highways and Bridges	70,000.00	70,000.00	53,361.52	2,525.67	14,112.81	
Postage	170,000.00	170,000.00	112,484.45	246.36	57,269.19	
Facilities Costs	2,798,957.00	2,603,957.00	1,930,138.09	256,000.85	417,818.06	
Gasoline	500,000.00	450,000.00	338,343.52	600.00	111,056.48	
Sub-Total Operations	111,487,371.21	111,497,371.21	104,593,411.75	2,464,112.52	4,439,846.94	-
<u>State and Federal Programs Off-Set by Revenues</u>						
U.S. Department of Health and Human Services:						
Area Plan Grant (40A:4-87 \$66,605.00+)	2,178,329.00	2,244,934.00	2,244,934.00			
Area Plan Grant - Match	390,459.00	390,459.00	390,459.00			
America Recovery & Reinvestment Act (ARRA) - Nutrition/MOW	2,696.00	2,696.00	2,696.00			
America Recovery & Reinvestment Act (ARRA) - Nutrition/MOW - Match	475.00	475.00	475.00			
Childhood Lead Poisoning Prevention (40A:4-87 \$208,250.00+)		208,250.00	208,250.00			
Social Services Block Grant (Aging)	93,085.00	93,085.00	93,085.00			
Social Services Block Grant (Alcohol)	73,630.00	73,630.00	73,630.00			
Social Services Block Grant (Alcohol) - Match	14,925.00	14,925.00	14,925.00			
Social Services Block Grant (State & Community Partnership Grant/Family Court)	441,008.00	441,008.00	441,008.00			
Social Services Block Grant (HSAC/CIACC - Human Services)	102,784.00	102,784.00	102,784.00			
Social Services Block Grant (Emergency RX Assistance)	7,550.00	7,550.00	7,550.00			
Special Child Health Case Management (40A:4-87 \$80,691.00+)		80,691.00	80,691.00			
Special Child Health Early Intervention/Case Management (40A:4-87 \$280,127.00+)		280,127.00	280,127.00			
HIV Emergency Relief - Ryan White Grant	821,431.00	821,431.00	821,431.00			
Minority AIDS Incentive Program	76,225.00	76,225.00	76,225.00			
Personal Assistance Service Program	300,950.00	300,950.00	300,950.00			
Maternal and Child Health Services Block Grant - Special Child Health Services	54,698.00	54,698.00	54,698.00			
National Foundation for the Arts and Humanities:						
Promotion of the Arts	101,472.00	101,472.00	101,472.00			
Federal Emergency Management Agency (FEMA):						
Decontamination Training (40A:4-87 \$6,123.47+)		6,123.47	6,123.47			
Emergency Food & Shelter Program	2,778.00	2,778.00	2,778.00			
State Homeland Security Grant (40A:4-87 \$417,256.45+)	488,866.90	906,123.35	906,123.35			
U.S. Department of Justice:						
Juvenile Accountability Incentive Block Grant	20,193.00	20,193.00	20,193.00			
Juvenile Accountability Incentive Block Grant - Match	2,244.00	2,244.00	2,244.00			
Local Law Enforcement Block Grant	11,861.00	11,861.00	11,861.00			
Local Law Enforcement Block Grant - Match	3,954.00	3,954.00	3,954.00			
City of Vineland - Edward Bryne Memorial Assistance Grant (JAG) (40A:4-87 \$13,521.00+)		13,521.00	13,521.00			
City of Vineland - Edward Bryne Memorial Assistance Grant (JAG) - Match (40A:4-85 \$1,998.00+)		1,998.00	1,998.00			
Federal Bullet Proof Vest Grant (40A:4-87 \$291.16+)		291.16	291.16			
Multi-Jurisdictional Gang, Gun & Narcotics Task Force Program (40A:4-87 \$116,514+)	116,514.00	233,028.00	233,028.00			
SCAAP - State Criminal Alien Assistance Program (40A:4-87 \$96,096.00+)		96,096.00	96,096.00			
Cumberland County Jail Diversion Task Force (40A:4-87 \$247,049.00+)		247,049.00	247,049.00			
Emergency Management Assistance Grant (40A:4-87 \$50,000.00+)		50,000.00	50,000.00			
U.S. Department of Housing and Urban Development (HUD):						
CDBG - Small Cities Block Grant - Cumberland Manor Improvements	500,000.00	500,000.00	500,000.00			
CDBG - Small Cities Block Grant - Housing Repairs (40A:4-87 \$21,761.61+)	70,000.00	91,761.61	91,761.61			

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2010

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
<u>State and Federal Programs Off-Set by Revenues (Cont'd)</u>						
U.S. Department of Labor:						
Workforce Investment Act (40A:4-87 \$7,338,076.77+)	\$ 220,228.23	\$ 7,558,305.00	\$ 7,558,305.00			
DHS Special Initiative & Transportation Grant (40A:4-87 \$25,826.00+)		25,826.00	25,826.00			
U.S. Department of Transportation:						
FY'11 Subregional Transportation (40A:4-87 \$72,400.00+)		72,400.00	72,400.00			
FY'11 Subregional Transportation - Match (40A:4-85 \$18,100.00+)		18,100.00	18,100.00			
Federal Highway - Sherman Ave at the Boulevards (40A:4-87 \$3,278,000.00+)		3,278,000.00	3,278,000.00			
State Aid Highway Projects - ATP2010 (40A:4-87 \$4,366,000.00+)		4,366,000.00	4,366,000.00			
Federal Transit Administration:						
Section 5307 Capital & Operating Assistance Grant (40A:4-87 \$7,600.00+)	1,020,000.00	1,027,600.00	1,027,600.00			
Section 5307 Capital & Operating Assistance Grant - Match	383,249.00	383,249.00	383,249.00			
Section 5311 Capital & Operating Assistance Grant	377,468.00	377,468.00	377,468.00			
Job Access Reverse Commute (40A:4-87 \$167,659.65+)	101,904.67	269,564.32	269,564.32			
JARC - Job Access & Reverse Commute Program (40A:4-87 \$250,000.00+)		250,000.00	250,000.00			
US Corporation for National & Community Service						
Retired Senior Volunteer Program - RSVP (40A:4-87 \$55,046.00+)		55,046.00	55,046.00			
Retired Senior Volunteer Program - RSVP Match (40A:4-85 \$68,823.00+)		63,823.00	63,823.00			
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	596,962.00	596,962.00	596,962.00			
Comprehensive Alcoholism and Drug Abuse Program	659,292.00	659,292.00	659,292.00			
Comprehensive Alcoholism and Drug Abuse Program - Match	51,334.00	51,334.00	51,334.00			
Evidence-Based Disease Prevention Continuation Grant	25,000.00	25,000.00	25,000.00			
Disability Program Navigator Grant	42,075.00	42,075.00	42,075.00			
SHIP (State Health Insurance Program) (40A:4-87 \$7,598.00+)		7,598.00	7,598.00			
N.J. Governor's Council on Alcoholism and Drug Abuse:						
Alliance to Prevent Alcoholism and Drug Abuse Program	239,897.00	239,897.00	239,897.00			
N.J. Department of Education:						
Comprehensive Education Improvement Act (40A:4-87 \$198,000.00+)		198,000.00	198,000.00			
Comprehensive Education Improvement Act - Match (40A:4-85 \$268,120.00+)		268,120.00	268,120.00			
N.J. Department of Environmental Protection and Energy:						
Clean Communities	144,194.12	144,194.12	144,194.12			
County Comprehensive Farmland Preservation	30,000.00	30,000.00	30,000.00			
RERP Grant (40A:4-87 \$101,700.00+)		101,700.00	101,700.00			
County Environmental Health Act (40A:4-87 \$140,775.00+)		140,775.00	140,775.00			
N.J. Department of Law and Public Safety:						
Traffic Safety Community Education (40A:4-87 \$5,000.00+)	6,600.00	11,600.00	11,600.00			
County Comprehensive Jail-Based Reentry Strategies	125,000.00	125,000.00	125,000.00			
2010 State Body Armor Replacement Fund	7,921.91	7,921.91	7,921.91			
Resident Substance Abuse Treatment (40A:4-87 \$22,236.76+)	17,177.00	39,413.76	39,413.76			
Resident Substance Abuse Treatment - Match	5,726.00	5,726.00	5,726.00			
Resident Substance Abuse Treatment (40A:4-87 \$22,383.00+)		22,383.00	22,383.00			
Resident Substance Abuse Treatment - Match (40A:4-85 \$7,461.00+)		7,461.00	7,461.00			
Resident Substance Abuse Treatment (40A:4-87 \$51,962.00+)		51,962.00	51,962.00			
Resident Substance Abuse Treatment - Match (40A:4-85 \$17,321.00+)		17,321.00	17,321.00			
Victims of Crime Act - Victim Assistance Program (40A:4-87 \$130,019.00+)		130,019.00	130,019.00			
Victims of Crime Act - Victim Assistance Program - Match (40A:4-85 \$32,505.00+)		32,505.00	32,505.00			
Sexual Assault Nurse Examiner (40A:4-87 \$45,482.60+)		45,482.60	45,482.60			
Sexual Assault Nurse Examiner - Match (40A:4-85 \$13,000.00+)		13,000.00	13,000.00			

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2010

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
<u>State and Federal Programs Off-Set by Revenues (Cont'd)</u>						
N.J. Department of Military and Veterans Affairs:						
Veterans Transportation System (40A:4-87 \$15,000.00+)		\$ 15,000.00	\$ 15,000.00			
N.J. Department of Transportation:						
Transportation Trust Fund - Discretionary Aid	\$ 1,000,000.00	1,000,000.00	1,000,000.00			
Municipal Stormwater Reg Grant	109,091.00	109,091.00	109,091.00			
Casino Fund:						
Senior Citizens and Disabled Resident Transportation Assist	567,101.00	567,101.00	567,101.00			
Matching Funds for Grants (40A:4-85 \$268,120.00-, \$68,823.00-, \$7,461.00-, \$32,505.00-, \$18,100.00-, \$1,998.00-, \$17,321.00-, \$13,000.00-)	497,706.00	75,306.00			\$ 75,306.00	
Total State and Federal Programs	12,126,089.83	30,040,916.30	29,965,610.30	-	75,306.00	-
Total Operations	123,613,461.04	141,538,287.51	134,559,022.05	2,464,112.52	4,515,152.94	-
Contingent	87,775.57	77,775.57	26,847.57	45,930.68	4,997.32	
Total Operations including Contingent	123,701,236.61	141,616,063.08	134,585,869.62	2,510,043.20	4,520,150.26	-
Detail:						
Salaries and Wages	43,718,291.00	43,768,291.00	41,432,129.30	-	2,336,161.70	
Other Expenses (Including Contingent)	79,982,945.61	97,847,772.08	93,153,740.32	2,510,043.20	2,183,988.56	
<u>Capital Improvement Fund</u>						
Capital Improvement Fund	50,000.00	50,000.00	50,000.00		-	-
<u>County Debt Service</u>						
Payment on Bond Principal:						
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	1,000,000.00	1,000,000.00	1,000,000.00			
Other Bonds	5,500,000.00	5,500,000.00	5,500,000.00			
Interest on Bonds:						
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	479,875.00	479,875.00	479,875.00			
Other Bonds	2,704,405.00	2,704,405.00	2,704,405.00			
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	9,785,779.00	9,785,779.00	9,785,778.97	-	-	0.03

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2010

	<u>Appropriations</u>		<u>Expended</u>			<u>Unexpended Balance Canceled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Encumbered</u>	<u>Reserved</u>	
<u>Deferred Charges and Regulatory Expenditures--County:</u>						
Deferred Charges						
Prior Year Bills:						
Recorded Books	\$ 1,197.81	\$ 1,197.81	\$ 1,197.81			
Walter's Supply Company	216.00	216.00	0.18		\$ 215.82	
AA Duckett	698.02	698.02	698.02			
Roto Rooter	1,369.50	1,369.50		\$ 1,369.50		
Contribution to						
Police and Fire Pension	2,234,945.00	2,234,945.00	2,234,945.00			
Public Employees Retirement System	2,852,308.00	2,852,308.00	2,852,308.00			
County Pension and Retirement Fund - DCRP	20,000.00	20,000.00	5,337.91		14,662.09	
Social Security System (OASI)	3,758,246.56	3,758,246.56	3,618,896.97		139,349.59	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)	364,808.53	364,808.53	361,715.45		3,093.08	
Total Deferred Charges and Regulatory Expenditures	<u>9,233,789.42</u>	<u>9,233,789.42</u>	<u>9,075,099.34</u>	<u>1,369.50</u>	<u>157,320.58</u>	<u>-</u>
Grand Total	<u>\$ 142,770,805.03</u>	<u>\$ 160,685,631.50</u>	<u>\$ 153,496,747.93</u>	<u>\$ 2,511,412.70</u>	<u>\$ 4,677,470.84</u>	<u>\$ 0.03</u>
Appropriation by 40A:4-87		\$ 17,914,826.47				
Budget		<u>142,770,805.03</u>				
		<u>\$ 160,685,631.50</u>				
Reserve for Federal and State Grants - Appropriated			\$ 29,965,610.30			
Disbursed			<u>123,531,137.63</u>			
			<u>\$ 153,496,747.93</u>			

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

COUNTY OF CUMBERLAND
TRUST FUNDS
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2010 and 2009

<u>ASSETS</u>	<u>Ref.</u>	<u>2010</u>	<u>2009</u>
Trust Fund:			
Cash	SB-1	\$ 8,672,011.29	\$ 9,575,358.76
Accounts Receivable--Gasoline	SB-2		31,374.61
		8,672,011.29	9,606,733.37
County Open Space Fund:			
Cash	SB-1	1,330,659.07	570,183.73
Audio-Visual Aid Fund:			
Cash	SB-1	66,897.08	68,442.38
		\$ 10,069,567.44	\$ 10,245,359.48
<u>LIABILITIES AND RESERVES</u>			
Trust Fund:			
Accounts Payable--Gasoline	SB-2	\$ 911.39	
Reserve for Payroll Payables	SB-3	262,716.92	\$ 273,012.29
Reserve for Performance Guarantee Deposits	B	101,571.02	101,571.02
Reserve for Accumulated Sick Leave	SB-4	1,696,728.17	1,660,066.15
Reserve for Unclaimed Money	SB-4	7,164.16	17,626.39
Reserve for Modernization of County Clerk's Office	SB-4	683,460.24	708,671.92
Reserve for Modernization of County Surrogate's Office	SB-4	22,516.85	13,818.85
Reserve for Automotive and Contractors' Equipment			
Physical Damage Insurance Fund	SB-4	236,209.84	244,430.54
Reserve for County Insurance	SB-4	900,795.90	485,015.24
Reserve for Workers' Compensation Insurance Fund	SB-4	312,425.28	600,919.81
Reserve for Weights and Measures	SB-4	217,282.35	285,636.29
Reserve for Tax Appeals	SB-4	47,734.51	35,127.50
Reserve for Subdivision/Site Plan Fees	SB-4	18,930.41	17,130.19
Reserve for Inmate Telephone Communications	SB-4	576,979.25	647,946.35
Maintenance and Construction	SB-4	821,421.78	1,431,568.29
Reserve for Welfare Trust--Hospital Manor	SB-4	7,610.69	9,614.94
Reserve for Estate Proceeds	SB-4	13,741.67	25,839.34
Reserve for Senior Citizen Bus	SB-4	166,035.16	132,509.97
Reserve for Senior Citizen Day Care Center	SB-4	87,969.62	87,969.62
Reserve for Personal Attendant Program	SB-4	36,634.24	30,582.49
Reserve for Meals on Wheels Grant	SB-4	11,091.00	47,691.00
Reserve for Donations for Meals on Wheels	SB-4	191,404.47	220,065.46
Reserve for Case Management	SB-4	862,365.00	1,099,483.99
Reserve for Donation for Nutrition Program	SB-4	77,361.65	141,258.54
Reserve for Donations for Outreach Program	SB-4	11,407.91	16,231.91
Reserve for Donations for Retired			
Senior Volunteer Program	SB-4	2,099.00	2,099.00
Reserve for Modernization of County Sheriff's Office	SB-4	28,444.78	43,757.50
Reserve for Council on the Arts	SB-4	66.55	66.55
Reserve for First Step Alcohol Program	SB-4	390,739.38	369,599.86

(Continued)

COUNTY OF CUMBERLAND
TRUST FUNDS
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2010 and 2009

<u>LIABILITIES AND RESERVES</u>	<u>Ref.</u>	<u>2010</u>	<u>2009</u>
Trust Fund (Cont'd):			
Reserve for Sheriff - Federally Forfeited Funds	SB-4	\$ 3,013.51	\$ 3,013.51
Reserve for Sheriff - K-9 Unit	SB-4	1,387.99	1,387.99
Reserve for Sheriff - Police Youth Week	SB-4	2,797.97	2,119.05
Reserve for Sheriff - Project Lifesafer	SB-4	1,922.00	-
Reserve for Marketing Partnership Program	SB-4	6,494.75	6,599.05
Reserve for County Bird Festivals	SB-4	15,308.52	14,513.52
Reserve for Special Child Health Services	SB-4	2,070.00	2,070.00
Reserve for Library Book Donation	SB-4	2,708.94	2,414.95
Reserve for Motor Vehicle Theft	SB-4	1,415.00	1,415.00
Reserve for Attorney Identification Card Program	SB-4	221.00	107.00
Reserve for 911 - Bequests/Donations	SB-4	7,000.00	10,000.00
Reserve for County Prosecutor's Law Enforcement Trust Account	SB-5	425,750.09	390,169.81
Reserve for County Prosecutor's Seized Asset Trust Account	SB-6	348,944.73	352,612.17
Reserve for County Prosecutor's Federal Justice Account	SB-7	16,682.96	22,371.80
Reserve for County Prosecutor's Asset Maintenance Account	SB-8	42,474.64	48,628.52
		<u>8,672,011.29</u>	<u>9,606,733.37</u>
County Open Space Fund:			
Reserve for Farmland Preservation	SB-9	1,330,659.07	570,183.73
Audio-Visual Aid Fund:			
Reserve for Audio-Visual Aid Commission Expenditures	SB-10	66,897.08	68,442.38
		<u>\$ 10,069,567.44</u>	<u>\$ 10,245,359.48</u>

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

COUNTY OF CUMBERLAND
 TRUST -- COUNTY OPEN SPACE FUND
 Statement of Revenues -- Regulatory Basis
 For the Year Ended December 31, 2010

	<u>Anticipated Budget</u>	<u>Budget After Modification</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Amount to be Raised by Taxation	\$ 980,000.00	\$ 980,000.00	\$ 963,843.54	\$ (16,156.46)
Interest on Investments and Deposits	3,875.00	3,876.00	3,621.36	(254.64)
Reserve Funds	600,183.73	600,183.73	600,183.73	
State of New Jersey		427,881.16	427,881.16	
Added & Omitted Taxes			9,664.40	9,664.40
	<u>\$ 1,584,058.73</u>	<u>\$ 2,011,940.89</u>	<u>\$ 2,005,194.19</u>	<u>\$ (6,746.70)</u>

Analysis of Realized Revenues

Cash Received	1,405,010.46
Reserve Funds	<u>600,183.73</u>
	<u>\$ 2,005,194.19</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, 2010

	<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 Conservatio	\$ 1,584,058.73	\$ 2,011,940.89	\$ 644,535.12	\$ -	\$ 1,367,405.77
Disbursed			<u>\$ 644,535.12</u>		

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

**COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND**

Statements of Assets, Liabilities, Reserves, and Fund Balance -- Regulatory Basis
As of December 31, 2010 and 2009

<u>ASSETS</u>	<u>Ref.</u>	<u>2010</u>	<u>2009</u>
Cash	SC-1	\$ 34,642,562.32	\$ 42,310,439.80
Federal and State Grant Receivable	C	39,030.35	39,030.35
Deferred Charges to Future Taxation:			
Funded	SC-3	74,460,965.54	81,044,372.02
Unfunded	SC-4	98,068.70	98,068.70
		\$ 109,240,626.91	\$ 123,491,910.87
		\$ 109,240,626.91	\$ 123,491,910.87
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
General Serial Bonds	SC-6	\$ 73,619,000.00	\$ 80,119,000.00
Green Acres Loan Payable	SC-7	841,965.54	925,372.02
Improvement Authorizations:			
Funded	SC-8	29,643,558.02	37,725,910.58
Unfunded	SC-8	51,324.57	51,324.57
Reserve for Encumbrances	SC-9	3,081,301.08	2,716,826.00
Capital Improvement Fund	SC-10	948,022.35	898,022.35
Reserve for Federal and State Grant Receivable	C	39,030.35	39,030.35
Fund Balance	C	1,016,425.00	1,016,425.00
		\$ 109,240,626.91	\$ 123,491,910.87
		\$ 109,240,626.91	\$ 123,491,910.87

There were bonds and notes authorized but not issued on December 31, 2010 of \$98,068.70 (SC-11).

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, 2010

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>2010</u> <u>Additions</u>	<u>2010</u> <u>Retirements</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
General Fixed Assets:				
Buildings	\$ 41,750,930.14	\$ 184,119.00		41,935,049.14
Land	3,898,521.28			3,898,521.28
Equipment	7,039,837.13	437,247.33	\$ 87,491.30	7,389,593.16
Trucks & Heavy Vehicles	8,530,425.25	206,574.25	104,143.32	8,632,856.18
	<hr/>			
Total General Fixed Assets	<u>\$ 61,219,713.80</u>	<u>\$ 827,940.58</u>	<u>\$ 191,634.62</u>	<u>\$ 61,856,019.76</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, 2010

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

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

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

Component Units - The financial statements of the component units of the County of Cumberland are not presented in accordance with Governmental Accounting Standards Board Statement No. 14. If the provisions of GASBS No. 14 had been complied with, the financial statements of the following component units would have been either blended or discretely presented with the financial statements of the County, the primary government:

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

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

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

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

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

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

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 and open space trust 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 capitalization threshold of \$5,000, the maximum amount allowed by the Circular. Generally, assets are valued at historical cost; however, assets acquired prior to December 31, 1985 are valued at actual historical cost or estimated historical cost. No depreciation of general fixed assets is recorded. Donated general fixed assets are recorded at their estimated fair market value on the acquisition date. Interest costs relative to the acquisition of general fixed assets are recorded as expenditures when paid. Public domain ("infrastructure") general fixed assets consisting of certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized. Expenditures for construction in progress are recorded in the Capital Funds until such time as the construction is completed and put into operation. The County is required to maintain a subsidiary ledger detailing fixed assets records to control additions, retirements and transfers of fixed assets. In addition, a Statement of General Fixed Assets, reflecting the activity for the year, must be included in the County's basic financial statements.

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

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

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

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

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

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

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

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

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

Long-Term Debt - Long-Term Debt, relative to the acquisition of capital assets, is recorded as a liability in the General Capital Fund.

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

Note 2: **CASH AND CASH EQUIVALENTS**

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

As of December 31, 2010, the County's bank balances of \$71,437,733.23 were exposed to custodial credit risk as follows:

Uninsured and Collateralized with Securities Held by Pledging Financial Institutions	<u>\$ 70,936,689.11</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>
2010	\$9,638,435,384.00	\$0.0393	\$0.8648	\$0.0100
2009	9,807,276,297.00	0.0401	0.8486	0.0100
2008	9,407,459,751.00	0.0420	0.9001	0.0100
2007	8,156,274,149.00	0.0420	0.9342	0.0100
2006	6,921,217,334.00	0.0420	0.9858	0.0100

Comparison of Tax Levies and Collections

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
2010	\$82,938,491.00	\$82,938,491.00	100.00%
2009	82,938,491.00	82,938,491.00	100.00%
2008	84,292,000.00	84,292,000.00	100.00%
2007	76,100,000.00	76,100,000.00	100.00%
2006	68,055,000.00	68,055,000.00	100.00%

Note 4: **FUND BALANCES APPROPRIATED**

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

<u>Year</u>	<u>Balance Dec. 31</u>	<u>Utilized In Budget of Succeeding Year</u>	<u>Percentage of Fund Balance Used</u>
<u>Current Fund</u>			
2010	\$13,052,287.94	\$8,319,232.00	63.74%
2009	18,950,730.96	7,950,730.20	41.95%
2008	19,256,627.77	5,400,000.00	28.04%
2007	17,210,989.44	2,927,596.00	17.01%
2006	10,505,243.59	404,094.43	3.85%

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, 2010.

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>
2010	\$1,096,306	\$1,756,002	\$2,852,308	---	\$2,852,308
2009	998,822	1,423,021	2,421,843	---	2,421,843
2008	1,144,260	881,815	2,026,075	\$405,215	1,620,860 (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>
2010	\$1,243,354	\$991,591	\$2,234,945	---	\$2,234,945
2009	1,100,426	832,872	1,933,298	---	1,520,301
2008	957,950	562,351	1,520,301	\$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.) and expanded under the provisions of Chapter 89, P.L. 2008 and Chapter 1, P.L. 2010. The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by N.J.S.A. 43:15C-1 et. seq.

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

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

The County's contributions were as follows:

<u>Year</u>	<u>Total Liability</u>	<u>Funded by County</u>
2010	\$ 15,124.12	\$ 5,337.91
2009	6,671.64	2,354.51
2008	1,700.12	600.00

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

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

 Note 7: **POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS**

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

Plan Description

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

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

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

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 2010 and 2009, the County contributed \$957,078.00 and \$1,310,719.00 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 2010 and 2009, employee contributions to the plan were \$239,269.00 and \$374,322.00.

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	1,171,973.50
Adjustment to Annual Required Contribution	<u>(1,488,024.00)</u>
Annual OPEB Cost (Expense)	8,235,146.50
Contributions Made	<u>(957,078.00)</u>
Increase in Net OPEB Obligation	7,278,068.50
Net OPEB Obligation – Beginning of Year	<u>23,439,470.00</u>
Net OPEB Obligation – End of Year	<u><u>\$30,717,538.50</u></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 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
2010	\$8,551,197	9.8%
2009	\$8,551,197	15.7%
2008	\$8,991,100	9.7%

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 for most employee contracts provides one compensated day for every two days accumulated up to a maximum of \$9,000. Other employee contracts with the County, which include the Prosecutor's Office and Department of Corrections, follow the same compensation for the days, but their maximum ranges between \$12,000 to \$17,500 and can be based on years employed by the County, which is either 15 to 25 years.

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

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

The County does not record accrued expenses related to compensated absences. However, it is estimated that, at December 31, 2010, accrued benefits for compensated absences are valued at \$2,664,144.00. The charges for accumulated sick leave will be included in the year the employee retires. The charges for accrued vacation benefits will be included in the year the employee retires or terminates employment with the County. The County has established a Reserve for Accumulated Sick Leave in the Trust Fund to set aside funds for future payments of compensated absences. At December 31, 2010 the balance of fund was \$1,696,728.17.

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, 2010, the County had lease agreements in effect for the following:

Capital:
None

Operating:
Land & Building (5 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>
2011	\$602,222.20
2012	595,874.20
2013	579,680.20
2014	577,030.20
2015	577,030.20
2016-2020	2,885,151.00
2021-2025	2,644,721.75

Rental payments under operating leases for the year 2010 were \$604,042.20.

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

<u>Issued</u>	<u>Year 2010</u>	<u>Year 2009</u>	<u>Year 2008</u>
General:			
Bonds and Notes	\$74,460,965.54	\$81,044,372.02	\$68,509,135.05
Bonds Issued by Another Public Body Guaranteed by the County:			
Bonds and Notes	22,695,000.00	23,610,000.00	24,485,000.00
Total Issued	<u>97,155,965.54</u>	<u>104,654,372.02</u>	<u>92,994,135.05</u>
<u>Authorized but not Issued</u>			
General:			
Bonds and Notes	98,068.70	98,068.70	11,056,575.00
Total Authorized but Not Issued	<u>98,068.70</u>	<u>98,068.70</u>	<u>11,056,575.00</u>
Total Issued and Authorized but Not Issued	<u>97,254,034.24</u>	<u>104,752,440.72</u>	<u>104,050,710.05</u>
Deductions:			
Bond Issued by Another Public Body Guaranteed By the County	22,695,000.00	23,610,000.00	24,485,000.00
Bonds Issued and Bonds Authorized but not issued Capital Projects for the County College	10,800,000.00	11,800,000.00	12,700,000.00
Total Deductions	<u>33,495,000.00</u>	<u>35,410,000.00</u>	<u>37,185,000.00</u>
Net Debt	<u>\$63,759,034.24</u>	<u>\$69,342,440.72</u>	<u>\$66,865,710.05</u>

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 .69 %.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	\$ 97,254,034.24	\$ 33,495,000.00	\$ 63,759,034.24

Net Debt \$63,759,034.24 divided by the Equalized Valuation Basis per N.J.S.A.40A:2-2 as amended, \$9,301,185,679.00 equals .69%

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

2.00% of Equalized Valuation Basis (County) Net Debt	\$186,023,713.58 <u>63,759,034.24</u>
Remaining Borrowing Power	<u>\$122,264,679.34</u>

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

<u>Year</u>	<u>General</u>		<u>Green Acres</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
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	6,100,000.00	2,074,350.00	92,132.63	9,366.32	8,275,848.95
2016-20	29,900,000.00	6,562,000.00	399,101.96	19,192.87	36,880,294.83
2021-24	14,167,000.00	1,326,150.00			15,493,150.00
	<u>\$73,619,000.00</u>	<u>\$20,384,430.00</u>	<u>\$841,965.54</u>	<u>\$83,824.06</u>	<u>\$94,929,219.60</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 2010, the County amended contracts by approving the following change orders that resulted in the total amount of change orders executed for these projects to exceed the originally awarded contract price by more than 20 percent:

<u>Ordinance No.</u>	<u>Project Description</u>
2010-246	Providing Home Detention Alternative Program Services
2010-291	Providing Early Intervention Case Management Program Service
2010-381	Providing Emergency Financial Assistance Program Service
2010-437	Providing Utility Assistance Program Services
2010-440	Providing Case Management Program Services
2010-441	Providing Rental Assistance Program Services
2010-442	Providing Case Management Program Services
2010-443	Providing Rental Assistance Program Services
2010-492	Providing Drug and Alcohol Program Services Disposition Category
2010-499	Providing Respite Program Services
2010-581	Providing Out-of-School Program Services
2010-645	Providing Home Detention Alternative Program Services
2010-702	Providing Halfway House Services for Men and Women Program Services
2010-739	Providing Outreach Program Services
2010-740	Providing Transportation Program Services
2010-741	Providing Primary Medical Program Services

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

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

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

At December 31, 2010, the balance estimated to be payable for the workers' compensation insurance was \$814,267.39, 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 \$642,600.00, 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, 2010.

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, 2010, the balances of the reserves are as follows:

<u>Insurance Plan</u>	<u>Amount</u>
Reserve for Workers' Compensation Insurance--Trust Fund	\$312,425.28
Reserve for General Liability Insurance--Trust Fund	900,795.90
Reserve for Automobile and Contractors Equipment Physical Damage Insurance -- Trust Fund	236,009.84

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, 2010 the County has guaranteed \$22,695,000.00 of the Authority's 2006 debt.

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

On December 30, 2010, the Authority legally defeased its Series 2009 Bonds maturing on January 1 in the years 2012 through 2030 in the aggregate principal amount of \$22,780,000.00.

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

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

Note 16: FARMLAND PRESERVATION TRUST

The Board of Chosen Freeholders authorized the Farmland and Open Space Preservation Trust Fund referendum on the November, 1994 ballot. With a 58% majority, voters authorized the dedication of one cent of the County tax rate for Farmland and Open Space Preservation. The revenue is to be used for the acquisition of lands and interests in lands for conservation of farmland or open space. In proposing the issue, the Freeholders earmarked the first three to five years of revenue exclusively for farmland preservation. Future changes to the tax rate or levy must be authorized by referendum. All revenue received is accounted for in a Trust Fund dedicated by rider (N.J.S.A. 40A:4-39) for the purpose stated. Interest earned on the investment of these funds is credited to the Farmland Preservation Trust Fund. As of December 31, 2010, the Reserve for Farmland Preservation had a balance of \$1,330,659.07.

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 rate 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, 2010

	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Balance December 31, 2009	\$ 30,862,428.83	\$ 3,427,994.64
Increased by Receipts:		
Administrative Fee from Board of Health	\$ 330,000.00	
Indirect Cost Allocation--Federal Grants	118,052.84	
Reimbursement of Election Expenses - School Board Election	186,487.41	
Reimbursement of Election Expenses - Primary Election	82,758.55	
Reimbursement of Election Expenses - Primary / General Election	100,000.00	
Motor Vehicle Fine Fund	300,000.00	
Fringe Benefit Reimbursements	2,813,103.39	
State Aid Reimbursement - Debt Service County College	1,535,290.00	
Housing of State Prisoners in County Jails	345,919.00	
State Human Services for Mental Health Board	3,000.00	
County Prosecutor - Salary Reimbursement from State of NJ	75,400.00	
Emergency Communications	6,770.00	
Office on Aging - State Subsidy	58,000.00	
Juvenile Detention Center - Meal Subsidy	26,403.44	
Division of Youth and Family Services	2,050,393.00	
Supplemental Social Security Income	615,166.00	
Maintenance of Patients in State Institutions for Mental Diseases	4,148,165.00	
Maintenance of Patients in State Institutions for Developmental Disabilities	6,513,841.00	
Reserve for Payment of Bonds and Notes	477,627.10	
Title IV-Monetary Allowance in Lieu of Rent	570,272.44	
Jail - Inmate Telephone	200,000.00	
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam		
Debt Service Reimbursements	25,070.00	
Interlocal Agreement with Salem County - Mosquito Control, West Nile Virus	112,004.06	
Miscellaneous Revenue Not Anticipated	560,446.03	
Petty Cash Funds (Contra)	19,975.00	
Taxes Receivable	82,938,491.00	
Added and Omitted Taxes	810,544.75	
Revenue Accounts Receivable	17,540,390.96	
Refunds of Appropriation Reserves	43,614.73	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Current Cash and Reconciliation
Per N.J.S.40A:5-5--Treasurer
As of December 31, 2010

	<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	\$ 3,048,074.31	
Cash Held by County Treasurer for the County Library	965,708.99	
Interest Earned -- Capital Transportation Program	22,342.42	
Cancellation of Appropriated Grant Reserves to Current Fund	2,068,654.46	
Federal and State Grants Receivable		\$ 31,837,923.18
Reserve for Federal and State Grants -- Unappropriated		14,814.15
Current Fund - Cancellation of Grant Receivables		1,772,459.86
Matching Funds for Grants - Trust and Current Fund		1,274,694.00
	<u>\$ 128,711,965.88</u>	<u>\$ 34,899,891.19</u>
	159,574,394.71	38,327,885.83
Decreased by Disbursements:		
2010 Budget Appropriations	123,531,137.63	
2009 Appropriation Reserves	4,907,312.74	
Petty Cash Funds (Contra)	19,975.00	
Accounts Payable	9,089.60	
Cancellation of Grant Receivables to Current Fund	1,772,459.86	
Cash Held by County Treasurer for the Board of Health	2,836,864.91	
Cash Held by County Treasurer for the County Library	812,473.95	
Matching Funds for Grants	1,274,694.00	
Reserve for Federal and State Grants -- Appropriated		34,860,782.89
Current Fund - Cancellation of Appropriated Grant Reserves		2,068,654.46
	<u>135,164,007.69</u>	<u>36,929,437.35</u>
Balance December 31, 2010	<u>\$ 24,410,387.02</u>	<u>\$ 1,398,448.48</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Change Funds
 For the Year Ended December 31, 2010

<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, 2010

<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, 2010

	<u>County Taxes</u>
2010 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, 2010

	<u>Total</u>	<u>Added Tax</u>	<u>Omitted Tax</u>
Levy per Certification of the County Board of Taxation for Added and Omitted 2009 Taxes Due February 15, 2010	\$ 810,544.75	\$ 766,307.82	\$ 44,236.93
Decreased by:			
Collections	<u>\$ 810,544.75</u>	<u>\$ 766,307.82</u>	<u>\$ 44,236.93</u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenue Accounts Receivable
For the Year Ended December 31, 2010

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
Collections Realized as Revenue in 2010 County Budget:				
Miscellaneous Revenues Anticipated:				
County Clerk	\$ 21,479.50	\$ 554,409.40	\$ 560,466.15	\$ 15,422.75
Surrogate	5,774.80	72,506.97	76,437.11	1,844.66
Sheriff		106,898.55	106,898.55	
Interest on Investments:				
Treasurer		747,747.29	747,747.29	
Cumberland Manor	21.28	1,756.41	1,613.74	163.95
Clerk	338.72	3,458.40	3,560.10	237.02
Surrogate	17.65	183.49	188.27	12.87
Sheriff	76.49	1,092.11	1,100.87	67.73
Juvenile Detention Center Room and Board	120,785.00	1,108,522.00	996,507.00	232,800.00
Cumberland Manor	78,224.78	14,288,045.07	14,302,011.84 (1)	64,258.01
Board of County Patients in State and Other Institutions -- County Adjuster		30,008.24	30,008.24	
Special Items of Revenue Anticipated:				
County Clerk		417,358.00	417,358.00	
Surrogate		75,855.02	75,855.02	
Sheriff		61,195.09	61,195.09	
Miscellaneous Revenue not Anticipated in 2010 Budget:				
Manor -- Medicare Reimbursement		145,696.00	140,696.00	5,000.00
Prosecutor Discovery Fees		15,147.69	15,147.69	
Rental -- SJ Drug Treatment		3,600.00	3,600.00	
	<u>\$ 226,718.22</u>	<u>\$ 17,633,479.73</u>	<u>\$ 17,540,390.96</u>	<u>\$ 319,806.99</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)			<u>\$ 13,429,890.08</u> <u>872,121.76</u>	
			<u>\$ 14,302,011.84</u>	

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2010

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2009</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, 2010</u>
Federal Grants:						
U.S. Department of Health and Human Services:						
Direct Funding:						
HIV Emergency Relief	\$ 575,118.96		\$ 571,033.54	\$ (4,085.00)		\$ 0.42
HIV Emergency Relief		\$ 821,431.00	125,743.55	4,085.00		699,772.45
Minority AIDS Incentive Program	4,764.87		4,608.00			156.87
Minority AIDS Incentive Program	68,634.00		66,566.31			2,067.69
Minority AIDS Incentive Program		76,225.00				76,225.00
Passed Through Division of Senior Services:						
Special Services for the Aging - Area Plan	35,725.31				\$ 35,725.31	
Special Services for the Aging - Area Plan	3,330.00				3,330.00	
Special Services for the Aging - Area Plan	11,655.00			2,000.00	13,655.00	
Special Services for the Aging - Area Plan	41,700.00		35,300.00		6,400.00	
Special Services for the Aging - Area Plan	744,135.00		728,751.00		15,384.00	
Special Services for the Aging - Area Plan Nutrition Program - ARRA	5,571.00	2,696.00	8,267.00			
Special Services for the Aging - Area Plan Meals on Wheels - ARRA	2,965.00		2,965.00			
Special Services for the Aging - Area Plan		1,508,594.00	974,744.00		58,478.00	475,372.00
Disability Program Navigator Services		42,075.00	12,902.68			29,172.32
Division of Youth and Family Services:						
Childhood Lead Poisoning Prevention	17,927.00					17,927.00
Childhood Lead Poisoning Prevention	200,394.00		187,742.00			12,652.00
Childhood Lead Poisoning Prevention		208,250.00				208,250.00
Passed Through N.J. Department of Health and Senior Services:						
Special Child Health Services	7,751.00					7,751.00
Special Child Health Services	164,093.00	54,698.00	217,457.00			1,334.00
Special Child Health Services	78,691.00		73,462.00			5,229.00
Special Child Health Services		80,691.00				80,691.00
Special Child Health Services		280,127.00				280,127.00
Division of Family Development						
Social Service for the Homeless - ARRA			108,960.00	108,960.00		
Social Service for the Homeless - ARRA		284,526.00	257,263.00	(21,132.00)		6,131.00
U.S. Bureau of Justice:						
Direct Funding:						
Compreh. Jail-Based Reentry Strategies - ARRA		125,000.00				125,000.00
SCAAP-State Criminal Alien Assist. Program		96,096.00	96,096.00			
Cumb County Jail Diversion Task Force		247,049.00				247,049.00
Passed Through State Department of Law and Public Safety:						
Division of Criminal Justice:						
Sexual Assault Nurse Examiner (SANE)	15,513.75		7,401.47		8,112.28	
Sexual Assault Nurse Examiner (SANE)	54,374.00		21,147.24			33,226.76
Sexual Assault Nurse Examiner (SANE)		45,482.60				45,482.60
Victims of Crime Act (10/1/08-9/30/09)	112,610.00		112,610.00			
Victims of Crime Act (10/1/09-9/30/10)		130,019.00				130,019.00
VOCA - Victim Crme Supplemental Award	24,051.54		24,051.54			
Multi-Jurisdictional Narcotics Task Force	46,868.00		46,868.00			
Multi-Jurisdictional Narcotics Task Force - ARRA		233,028.00	233,028.00			
Community Justice Program	57,278.00		57,278.00			
Juvenile Accountability Incentive Grant (JAIG)	2,597.20					2,597.20
Juvenile Accountability Incentive Grant (JAIG)	2,236.00		2,236.00			
Juvenile Accountability Incentive Grant (JAIG)		20,193.00	20,193.00			
FY09 Recovery Act Ed Byrne JAG-Vineland - ARRA	50,000.00		50,000.00			
Federal Bullet Vest Grant	11,564.76		11,564.76			
Federal Bullet Vest Grant		291.16	291.16			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2010

<u>Program</u>	<u>Balance Dec. 31, 2009</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2010</u>
Federal Grants (Cont'd):						
U.S. Bureau of Justice (Cont'd):						
Click It or Ticket Seat Belt Campaign	\$ 1,466.49				\$ 1,466.49	
Traffic Safety Community Education	22,272.23					\$ 22,272.23
Traffic Safety Community Education		\$ 5,000.00	\$ 4,539.28			460.72
Traffic Safety Community Education		6,600.00	4,676.92			1,923.08
RSAT SA3-07 Resid. Substance Abuse Treatment	18,846.00		18,846.00			
RSAT SA3-08 Resid. Substance Abuse Treatment		17,177.00	17,177.00			
RSAT SA3-09 Resid. Substance Abuse Treatment		22,383.00				22,383.00
RSAT SA3-10 Resid. Substance Abuse Treatment		51,962.00				51,962.00
Passed Through City of Vineland:						
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	118.29		118.29			
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	4,551.60		4,551.60			
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	5,139.00		638.75			4,500.25
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	16,051.00		16,051.00			
Local Law Enforcement / Megan's Law		11,861.00	11,861.00			
Edward Byrne Memorial Justice Assistance Grant - Reimbursement		13,521.00				13,521.00
U.S. Department of Labor:						
Passed Through Department of Labor:						
Workforce Investment Act (7/1/07-6/30/2008)	179,919.66				179,919.66	
Workforce Investment Act (7/1/08-6/30/2009)	66,847.26	117,518.23	175,419.04	\$ (8,946.45)		
Workforce Investment Act (7/1/09-6/30/2010)	1,583,810.33	1,178.77	2,143,258.96	608,709.85		50,439.99
Workforce Investment Act (7/1/08-6/30/2009) - ARRA	2,163,371.85	612,671.00	1,584,891.00	(608,709.85)		582,442.00
Workforce Investment Act (7/1/10-6/30/2011)		2,903,580.00	346,480.00			2,557,100.00
Post TANF DW Advance	31,942.00		31,942.00			
Post TANF DW Advance	66,000.00		15,763.00			50,237.00
Workfirst New Jersey - TANF			54,346.00	103,923.00	6,712.00	42,865.00
Workfirst New Jersey - TANF			1,355,308.00	1,418,028.00	11,340.00	51,380.00
Workfirst New Jersey - TANF		1,991,167.00	625,242.00			1,365,925.00
Workfirst New Jersey - TANF - ARRA		307,700.00	97,955.00			209,745.00
Disability Navigator - ARRA		37,385.00	9,324.00			28,061.00
Workforce Learning Link - Federal		62,500.00	18,256.00			44,244.00
Federal Transit Administration:						
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	2,975.60				2,975.60	
FTA Section 5307 Capital & Operating Assistance Formula Grants	201,367.70		6,919.35			194,448.35
FTA Section 5307 Capital & Operating Assistance Formula Grants	985,999.00	7,672.00	970,392.00			23,279.00
FTA Section 5307 Capital & Operating Assistance Formula Grants	1,121,292.00		835,687.98			285,604.02
FTA Section 5307 Capital & Operating Assistance Formula Grants		1,020,000.00				1,020,000.00
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	41,278.13				41,278.13	
Federal Transit Capital and Operating Assistance Formula Grants						
Section 5311 Capital & Operating - 7/1/2007 to 6/30/2008	202,503.31		200,752.93			1,750.38
Federal Transit Capital and Operating Assistance Formula Grants						
Section 5311 Capital & Operating - 7/1/2008 to 6/30/2009	398,410.84		344,775.49		(24,675.35)	78,310.70
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
Federal Transit Capital and Operating Assistance Formula Grants						
Section 5311 Capital & Operating - 7/1/2010 to 6/30/2011		377,468.00				377,468.00
JARC - Job Access & Reverse Commute Program		250,000.00	29,643.76			220,356.24

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2010

<u>Program</u>	<u>Balance Dec. 31, 2009</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2010</u>
Federal Grants (Cont'd):						
Federal Transit Administration (Cont'd):						
Pass Through Department of Transportation:						
Passed Through State Aid Highway Projects:						
State Aid Highway Projects - ATP2010		\$ 4,366,000.00	\$ 4,366,000.00			
2010 Local Bridges, Future Needs - Dante over Menantico		1,000,000.00	750,000.00			\$ 250,000.00
FY2009 Local Bridge, Future Need Mauricetown	\$ 1,000,000.00		750,000.00			250,000.00
Passed Through Construction of State Highway Facilities:						
Federal Highway - Buckshutem Rd - CR 670 Resurf	408,679.62					408,679.62
Fed Highway Admin. - Irving Ave.	450,982.77					450,982.77
Fed Highway Admin. - Intersection Main & Burns	247,684.71					247,684.71
Fed Highway Admin. - Resurf. Main Rd.	297,234.45		83,439.15			213,795.30
Fed Highway Admin. - Mays Landing Rd.	864,402.24		92,217.09			772,185.15
Fed Highway Admin. - Old Deerfield Pike	372,973.84		66,393.88			306,579.96
Fed Highway Admin. - Garden Road	248,742.79					248,742.79
Fed Highway Admin. - Main Rd & Grant Ave	165,832.97					165,832.97
Federal Highway - Resurface 522, 555, 607, 621, 622, 678 - ARRA	2,350,000.00		1,936,306.77			413,693.23
Federal Highway - Resurface CR 635	474,160.00		320,085.95			154,074.05
Federal Highway - Resurface CR 698	809,160.00		506,825.33			302,334.67
Federal Highway - Resurface CR 606	815,000.00		551,295.92			263,704.08
Federal Highway - Resurface Sherman Ave at the Boulevard		3,278,000.00				3,278,000.00
Pass Through South Jersey Transportation Authority:						
Subregional Planning Grant	48,953.16				\$ 48,953.16	
Subregional Planning Grant	15,686.63					15,686.63
Subregional Planning Grant	72,400.00		67,423.60			4,976.40
Subregional Planning Grant		72,400.00				72,400.00
Pass Through Cumberland County Improvement Authority:						
JARC Interlocal Agreement		269,564.32	269,564.32			
U.S. Department of Health and Human Services:						
Direct Funding:						
Retired Senior Volunteer Program - Grant	8,800.00				8,800.00	
Retired Senior Volunteer Program - Grant	36,824.00		36,824.00			
Retired Senior Volunteer Program - Grant		55,046.00	12,317.00			42,729.00
Department of Community Affairs:						
Pass Through Department of Housing Services						
Small Cities Block Grant - Regional Senior Center	315,000.00		136,769.00			178,231.00
Small Cities Emergency Housing Repairs	19,000.00	91,761.61	91,761.61			19,000.00
Small Cities Block Grant					(37,758.00)	37,758.00
Small Cities Block Grant (CDBG-Well)	263,340.00					263,340.00
Small Cities CDBG - Cumb Manor Improvements		500,000.00				500,000.00
U.S. Department of Homeland Security:						
Direct Funding:						
State Homeland Security Grant	31,979.99					31,979.99
State Homeland Security Grant	424,906.56		384,447.22			40,459.34
State Homeland Security Grant	505,270.81		79,298.79			425,972.02
State Homeland Security Grant (FY'09)		488,866.90				488,866.90
Emergency Management Assit. FY 08			50,000.00	\$ 50,000.00		
Emergency Management Agency Assist FY'10		50,000.00				50,000.00
FY '10 State Homeland Security Grant		417,256.45				417,256.45
Commodities Distribution Program			29,229.27	33,685.00		4,455.73
Decontamination Training		6,123.47				6,123.47
Federal Emergency Management Agency:						
Passed Through United Way - FEMA						
Homeless Grant - Emergency Food and Shelter		2,778.00	2,778.00			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2010

<u>Program</u>	<u>Balance Dec. 31, 2009</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2010</u>
Federal Grants (Cont'd):						
U.S. Department of Housing and Urban Development:						
Direct Funding:						
Empowerment Zone	\$ 1,437,985.82		\$ 1,437,985.82			
Office of Community and Planning Shelter Plus Care	202,800.00				\$ 202,800.00	
U.S. Department of Agriculture						
Direct Funding:						
Rural Business Enterp - Nabb Ave Ext.	121,000.00					\$ 121,000.00
Environmental Protection Agency						
Wastewater Management Plan - ARRA		\$ 109,091.00	43,738.00			65,353.00
Total Federal Grants	21,538,152.10	22,780,703.51	25,048,047.32	\$ 1,686,517.55	609,937.34	20,347,388.50
State Grants:						
Department of Health:						
Right to Know	2,462.00		2,462.00			
Right to Know	9,848.00		4,924.00			4,924.00
Right to Know		9,848.00	2,462.00			7,386.00
Comprehensive Alcoholism and Drug Abuse Program	345,926.00		345,926.00			
Comprehensive Alcoholism and Drug Abuse Program		659,292.00	300,797.00			358,495.00
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:						
Alliance to Prevent Alcoholism and Drug Abuse Program	3,557.50				3,557.50	
Alliance to Prevent Alcoholism and Drug Abuse Program	211,644.00		199,579.89			12,064.11
Alliance to Prevent Alcoholism and Drug Abuse Program		239,897.00	91,431.20			148,465.80
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	194,469.05				194,469.05	
Special Services for the Aging - Area Plan	222,621.00				222,621.00	
Special Services for the Aging - Area Plan	123,897.91				123,897.91	
Special Services for the Aging - Area Plan	10,200.00				10,200.00	
Special Services for the Aging - Area Plan	389,744.93	(72.00)	389,672.93			
Special Services for the Aging - Area Plan	764,568.00		686,250.77		78,317.23	
Special Services for the Aging - Area Plan		805,778.00	51,891.00	\$ (2,000.00)		751,887.00
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	5,575.00		5,575.00			
Blind & Visually Impaired		22,035.00	13,931.00			8,104.00
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	599.00				599.00	
Social Service for the Homeless	15,000.00				15,000.00	
Social Service for the Homeless		312,436.00	305,459.00	21,132.00		28,109.00
Social Service for the Homeless - ARRA	108,960.00			(108,960.00)		

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2010

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2009</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, 2010</u>
State Grants (Cont'd):						
Department of Human Services (Cont'd):						
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	33,500.00		\$ 29,000.00			4,500.00
Personal Assistance Program		\$ 300,950.00	300,950.00			
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	3,685.00					3,685.00
Social Services Block Grant - Enrichment Center		79,245.00	79,245.00			
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)	14,922.00				(3.00)	14,925.00
Social Services Block Grant (Alcohol)		73,630.00	73,630.00			
Social Services Block Grant-Medical Assistance	2,115.00				2,115.00	
Social Services Block Grant-Medical Assistance		7,550.00	7,550.00			
Department of Labor and Workforce Development:						
Work First New Jersey - Program Year 2007	33,930.12			\$ 80.00		34,010.12
Work First New Jersey - Program Year 2008	113,992.78		7,858.00	(104,003.00)		2,131.78
Work First New Jersey - Program Year 2009	2,449,260.85		1,005,458.00	(1,415,439.00)		28,363.85
Work First New Jersey - Program Year 2010		1,347,545.00	460,786.00			886,759.00
Workforce Investment Board - Administration	574.00		574.00			
Workforce Investment Board - Administration		64,000.00	29,185.00			34,815.00
Workforce Development Program	11.00		1.00			10.00
Workforce Development Program		32,585.00	29,996.00	(2,589.00)		
Workforce Learning Link	375.00				374.35	0.65
Workforce Learning Link	71,245.55		80,192.00	8,946.45		
Workforce Learning Link	142,427.00		142,427.00			
Workforce Learning Link		47,735.00	13,966.00			33,769.00
Passed Through Department of Human Services:						
DHS Special Initiative & Transportation	401,259.00		306,901.16	0.16	94,358.00	
DHS Special Initiative & Transportation		25,826.00		(0.16)		25,825.84
Disability Program Navigator		32,740.00	32,739.00			1.00
Passed Through N.J. Transit:						
USDOT FTA CMAQ Initiative	137,577.83		109,891.05			27,686.78
Department of Community Affairs:						
Division of Local Government Services						
SHARE - Sharing Availability Resources Efficiently	300,000.00		126,828.80			173,171.20
Department of Environmental Protection and Energy:						
Department of Environmental Protection:						
State Aid - County Environmental Health Act	4,545.00		911.00		3,634.00	
State Aid - County Environmental Health Act	248,797.00		48,054.00			200,743.00
State Aid - County Environmental Health Act		140,775.00				140,775.00
Evidence Based Disease Prevention		25,000.00	25,000.00			
Department of Solid Waste Administration:						
Clean Communities		144,194.12	144,194.12			
Department of Water Resources Planning Mangt:						
Wastewater Management Plan	80,200.00					80,200.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2010

<u>Program</u>	<u>Balance Dec. 31, 2009</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2010</u>
State Grants (Cont'd):						
Department of Agriculture:						
County Comprehensive Farmland Preservation Plan		\$ 30,000.00	\$ 30,000.00			
Department of Law & Public Safety:						
Department of Juvenile Justice:						
Comprehensive Education Improvement Act	\$ 101,250.00		101,250.00			\$ 99,000.00
Comprehensive Education Improvement Act		198,000.00	99,000.00			
State and Community Partnership/Family Court	33,964.34		39,171.57	\$ 5,207.23		
State and Community Partnership/Family Court	303,315.77		303,315.77			
State and Community Partnership/Family Court		441,008.00	220,142.51	(5,207.23)		215,658.26
Division of State Police:						
Automation of Emergency Operations Center	13,139.20				\$ 13,139.20	
Automation of Emergency Operations Center	7,092.36				7,092.36	
Automation of Emergency Operations Center	81,729.20		62,000.63			19,728.57
Automation of Emergency Operations Center		101,700.00				101,700.00
Special Needs Shelter Planning & Support	21,400.00					21,400.00
2009 Body Armor Replacement - Sheriff		6,964.95	6,964.95			
2009 Body Armor Replacement - Prosecutor		5,361.54	5,361.54			
2009 Body Armor Replacement - Jail		17,832.18	17,832.18			
Commodities Distribution Program	33,685.00			(33,685.00)		
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	238,336.50		119,168.25			119,168.25
State Council on the Arts:						
Cultural and Heritage Commission - Promotions for the Arts	21,444.00		21,444.00			
Cultural and Heritage Commission - Promotions for the Arts		101,472.00	86,251.00			15,221.00
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	176,062.80		101,396.88		(7,840.53)	82,506.45
Senior Citizen and Disabled Resident Transportation Assistance Act	566,919.00		182,792.30			384,126.70
Senior Citizen and Disabled Resident Transportation Assistance Act		519,101.00				519,101.00
Pass Through State of New Jersey Military and Veterans Affairs:						
Veterans Transportation System	12,500.00		12,500.00			
Veterans Transportation System		15,000.00	5,000.00			10,000.00
Total State Grants	8,498,267.29	5,910,212.79	7,000,334.47	(1,686,517.55)	1,162,522.52	4,559,105.54
Total--All Grants	\$ 30,036,419.39	\$ 28,690,916.30	\$ 32,048,381.79	\$ -	\$ 1,772,459.86	\$ 24,906,494.04
Transferred from Unappropriated Grant Reserves			\$ 210,458.61			
Cash Receipts			31,837,923.18			
			<u>\$ 32,048,381.79</u>			

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2009 Appropriation Reserves
For the Year Ended December 31, 2010

	Balance		Balance After	Paid or	Balance
	Dec. 31, 2009				
	<u>Encumbered</u>	<u>Reserved</u>			
<u>General Government</u>					
Board of Chosen Freeholders:					
Salaries and Wages - Freeholders		\$ 56,352.72	\$ 56,352.72	\$ 4,758.61	\$ 51,594.11
Other Expenses - Freeholders	\$ 8,439.54	7,149.84	15,589.38	8,840.83	6,748.55
County Clerk:					
Salaries and Wages		16,462.03	18,303.03	18,302.41	0.62
Other Expenses	10,162.61	14,267.64	24,430.25	5,144.95	19,285.30
Department of Finance:					
Salaries and Wages		112,330.32	112,330.32	40,507.54	71,822.78
Other Expenses	4,026.59	47,063.65	51,090.24	34,119.64	16,970.60
Auditor		128,000.00	128,000.00	121,360.51	6,639.49
Computerized Data Processing:					
Salaries and Wages		18,956.16	18,956.16	10,933.34	8,022.82
Other Expenses	63,559.69	906.49	64,466.18	63,193.80	1,272.38
Board of Taxation:					
Salaries and Wages		6,228.08	6,228.08	5,863.70	364.38
Other Expenses	80.90	2,191.98	2,272.88	101.75	2,171.13
Board of Elections:					
Salaries and Wages		50,355.89	50,355.89	7,942.15	42,413.74
Other Expenses	15,502.38	132,151.75	147,654.13	15,336.39	132,317.74
Legal Department - County Counsel:					
Salaries and Wages		60,469.16	60,469.16	3,780.23	56,688.93
Other Expenses	72,618.30	76,912.35	149,530.65	55,057.98	94,472.67
County Surrogate:					
Salaries and Wages		27,047.46	27,047.46	9,960.33	17,087.13
Other Expenses	13,094.65	4,760.39	17,855.04	14,066.35	3,788.69
County Adjuster's Office:					
Salaries and Wages		5,126.63	5,126.63	2,677.62	2,449.01
Other Expenses	180,765.00	22,130.87	352,895.87	237,990.92	114,904.95

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2009 Appropriation Reserves
For the Year Ended December 31, 2010

	Balance				
	Dec. 31, 2009				
	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After</u>	<u>Paid or</u>	<u>Balance</u>
			<u>Modification</u>	<u>Charged</u>	<u>Lapsed</u>
<u>General Government (Cont'd)</u>					
Planning and Development:					
Salaries and Wages		\$ 99,107.38	\$ 99,107.38	\$ 6,326.30	\$ 92,781.08
Other Expenses	\$ 85,104.29	13,776.70	98,880.99	81,982.20	16,898.79
Buildings and Grounds:					
Salaries and Wages		142,225.97	142,225.97	53,954.50	88,271.47
Other Expenses	113,375.70	171,727.50	285,103.20	135,064.08	150,039.12
<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		46,509.49	46,509.49	4,604.86	41,904.63
Other Expenses	601.60	2,294.99	2,896.59	597.10	2,299.49
<u>Insurance</u>					
Group Insurance Plan - Employee				(202.53)	202.53
<u>Public Safety</u>					
Emergency Medical Services Training & Dispatch Center:					
Salaries and Wages		174,914.98	44,914.98	44,176.96	738.02
Other Expenses	31,073.02	7,241.76	38,314.78	30,551.38	7,763.40
Emergency Management Services:					
Salaries and Wages		19,942.27	19,942.27	3,631.78	16,310.49
Other Expenses	1,869.26	113.51	1,982.77	1,200.81	781.96
Sheriffs' Office:					
Salaries and Wages		111,559.19	111,966.19	110,179.34	1,786.85
Other Expenses	173,886.92	28,129.06	202,015.98	153,383.92	48,632.06
County Medical Examiner - Other Expenses	175,165.00	229,144.04	404,309.04	183,234.76	221,074.28
Prosecutors Office:					
Salaries and Wages		542,025.59	542,025.59	239,355.11	302,670.48
Other Expenses	29,948.57	47,026.57	76,975.14	64,562.35	12,412.79

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2009 Appropriation Reserves
For the Year Ended December 31, 2010

	Balance		Balance After	Paid or	Balance
	Dec. 31, 2009				
	<u>Encumbered</u>	<u>Reserved</u>			
<u>Public Safety (Cont'd)</u>					
Jail:					
Salaries and Wages		\$ 140,772.70	\$ 362,772.70	\$ 361,594.08	\$ 1,178.62
Other Expenses	\$ 594,393.67	586,402.04	1,180,795.71	874,869.92	305,925.79
Juvenile Detention:					
Salaries and Wages		164,414.44	67,566.44	66,229.07	1,337.37
Other Expenses	37,709.04	6,250.65	43,959.69	30,200.04	13,759.65
<u>Roads and Bridges</u>					
Roads and Bridges:					
Salaries and Wages		215,201.53	215,201.53	114,033.18	101,168.35
Other Expenses	91,112.49	12,640.64	103,753.13	77,737.26	26,015.87
Traffic Engineer:					
Salaries and Wages		8,268.98	10,868.98	10,573.32	295.66
Other Expenses	30,348.00	7,284.48	37,632.48	36,750.37	882.11
Engineering Department:					
Salaries and Wages		89,725.20	89,725.20	16,928.95	72,796.25
Other Expenses	11,866.45	2,019.94	13,886.39	10,931.72	2,954.67
Mosquito Control N.J.S.A. (26:9-27et al):					
Salaries and Wages		49,760.68	49,760.68	22,123.03	27,637.65
Other Expenses	13,567.16	810.92	14,378.08	12,027.37	2,350.71
<u>Health and Welfare</u>					
Burial of Indigent	2,000.00	1,039.15	3,039.15	2,000.00	1,039.15
Office on Aging and Disabled:					
Salaries and Wages		113,147.09	113,147.09	(8,281.06)	121,428.15
Other Expenses	2,508.12	30,204.76	32,712.88	5,469.84	27,243.04
Alcoholic & Drug Abuse Treatment Clinic:					
Salaries and Wages		2,750.85	2,750.85	(38,371.84)	41,122.69
Other Expenses	1,076.30	15,282.23	16,358.53	(3,647.87)	20,006.40

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2009 Appropriation Reserves
For the Year Ended December 31, 2010

	<u>Balance</u> <u>Dec. 31, 2009</u>		<u>Balance After</u> <u>Modification</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
	<u>Encumbered</u>	<u>Reserved</u>			
<u>Health and Welfare (Cont'd)</u>					
Peer Grouping:					
Salaries and Wages - Office on Aging & Disabled		\$ 4,435.90	\$ 4,435.90	\$ 4,008.10	\$ 427.80
Other Expenses - Office on Aging and Disabled	\$ 2,053.50	6,224.50			
Contributions to Social Service Agencies	74,468.71	22,484.90	96,953.61	89,848.14	7,105.47
Human Services:					
Salaries and Wages		3,400.00	3,400.00	2,679.81	720.19
Other Expenses	11,893.14	826.74	12,719.88	11,907.14	812.74
Contributions to Social Service Agencies	95,360.00	41,717.50	145,355.50	97,413.50	47,942.00
Cumberland Manor:					
Salaries and Wages		484,975.35	484,975.35	324,601.34	160,374.01
Other Expenses	538,517.39	114,185.83	652,703.22	549,370.27	103,332.95
<u>Parks, Recreation, Public Celebrations and Public Ceremonies</u>					
Recreation Commission (RS 40:12-1 et. seq.):					
Salaries and Wages		11,703.61	11,703.61	1,091.59	10,612.02
Other Expenses	24,390.00	2,183.75	26,573.75	23,472.10	3,101.65
War Veterans Burial & Grave Decorations:					
Salaries and Wages		2,134.16	2,134.16	1,736.28	397.88
Other Expenses	182.60	16,353.13	16,535.73	518.65	16,017.08
<u>Education</u>					
Reimbursement for Residents Attending Out of County					
Two Year Colleges (N.J.S. 18A 64A:23)	915.00	46,734.60	47,649.60	9,077.88	38,571.72
County Extension Service Farm and Home Demonstrations:					
Salaries and Wages		109,235.78	109,235.78	18,303.35	90,932.43
Other Expenses	9,405.90	6,732.57	16,138.47	8,376.89	7,761.58
Office of the County Superintendent of Schools:					
Salaries and Wages		16,314.38	16,314.38	6,794.97	9,519.41
Other Expenses	1,283.11	5,402.83	6,685.94	1,761.44	4,924.50
Salary Adjustments		270,135.48	270,135.48	270,135.48	
Educational Fund	50,152.00	1,296.50	51,448.50	22,453.24	28,995.26

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of 2009 Appropriation Reserves
For the Year Ended December 31, 2010

	Balance Dec. 31, 2009		Balance After Modification	Paid or Charged	Balance Lapsed
	<u>Encumbered</u>	<u>Reserved</u>			
<u>Utilities</u>					
Central Switchboard:					
Salaries and Wages		\$ 6,336.21	\$ 6,336.21	\$ 4,394.84	\$ 1,941.37
Other Expenses	\$ 51,267.86	1,182.09	97,449.95	84,198.79	13,251.16
Lighting on Highways and Bridges	6,609.37	1,281.22	7,890.59	5,960.93	1,929.66
Postage	233.01	58,928.05	14,161.06	233.01	13,928.05
Facilities Costs	185,429.55	291,398.59	476,828.14	328,636.24	148,191.90
Gasoline	500.00	201,712.36	52,212.36	52,212.36	
Matching Funds for Grants		4,792.00	4,792.00		4,792.00
Contingent	40,100.00	7,654.79	47,754.79	40,111.80	7,642.99
Green Trust Loan Program:					
Loan Repayments for Principal and Interest		0.03	0.03		0.03
<u>Deferred Charges & Statutory Expenditures:</u>					
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					
County Pension and Retirement Fund - DCRP		17,645.49	17,645.49		17,645.49
Social Security System (OASI)		19,082.32	19,082.32		19,082.32
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)		10,230.09	10,230.09		10,230.09
	<u>\$ 2,856,616.39</u>	<u>\$ 5,674,485.69</u>	<u>\$ 8,531,102.08</u>	<u>\$ 5,338,007.49</u>	<u>\$ 3,193,094.59</u>

Payments	\$ 4,907,312.74
Refunds	(43,614.73)
Transfer to Accounts Payable	474,309.48
	<u>\$ 5,338,007.49</u>

COUNTY OF CUMBERLAND
CURRENT FUND
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2010

		<u>Current Fund</u>		<u>Federal and State Grant Fund</u>
Balance Dec. 31, 2009		\$ 2,856,616.39		\$ 8,428,956.11
Increased by Charges to:				
2010 Budget Appropriations	\$ 2,511,412.70			
Reserve for Federal and State Grants -- Appropriated			\$ 7,581,047.66	
		2,511,412.70		7,581,047.66
		5,368,029.09		16,010,003.77
Decreased by:				
Transfer to Appropriation Reserves	2,856,616.39			
Reserve for Federal and State Grants -- Appropriated			8,428,956.11	
		2,856,616.39		8,428,956.11
Balance Dec. 31, 2010		\$ 2,511,412.70		\$ 7,581,047.66

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Accounts Payable
 For the Year Ended December 31, 2010

Balance Dec. 31, 2009		\$	132,739.93
Increased by:			
Transfer from Appropriation Reserves			474,309.48
			607,049.41
Decreased by:			
Payments	\$	9,089.60	
Accounts Payable Canceled		38,987.76	
			48,077.36
Balance Dec. 31, 2010		\$	558,972.05

Analysis of Balance Dec. 31, 2010

David H. Kaufman, MD PA		\$	4,300.00
Cumberland County Health Department			15,000.00
Bowman & Company LLP			8,000.00
Its Mailing Systems, Inc			2,100.00
Beth Lincow Cole Esquire			5,000.00
Triad Associates Inc			3,900.00
Cumberland County Health Department			7,500.00
The Gibson Tarquini Group, Inc			1,039.88
Enterprise Uniforms II Inc			1,619.04
Atlanticare Admin., Inc			3,877.50
Atlanticare Admin., Inc			31,826.15
Idearc Media Corp			500.00
Quinn Broadcasting			10,200.00
Its Mailing Systems, Inc			2,100.00
Lieberman & Blecher, PC			4,902.06
Alabama Dept of Public Health			24.00
Executive Business Prod			293.70
Triad Associates Inc			61,536.25
United States Elevator, Inc			10.00
Berean Baptist Temple			1,000.00
Pest-A-Side Exterminating, Inc			525.00
Crispo Signs			4,100.00
Phoenix Communications Inc			76.00
State Toxicology Laboratory			15,470.00
Pest-A-Side Exterminating, Inc			115.00
Deval Equipment Corp			2,020.00
Atlanticare Admin., Inc			15,124.15
NJ Training School for Boys			185.00
Atlanticare Admin., Inc			130,940.85
Health Network Laboratories			3,611.79
W B Mason Co, Inc			300.00
Clarke Mosquito Control Prod			945.00
Homecare & Hospicecare of SJ			1,832.00
Ranch Hope Inc			5,890.57
Duron Inc			80.70
Health Network Laboratories			330.00
Mercer County Comm College			915.00
Cumberland County Payroll (Union Contract Negotiations)			192,104.94
Paetec Communications, Inc			616.00
Phoenix Communications Inc			2,096.90
SJ Economic Develmt Dist			15,000.00
Bob Novick Chevrolet Inc			1,964.57
		\$	558,972.05

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Due To NJ - Reserve for Capital Transportation Program Expenditures
For the Year Ended December 31, 2010

Balance Dec. 31, 2009	\$ 24,399.23
Increased by:	
Interest Earned -- Capital Transportation Program	<u>22,342.42</u>
	46,741.65
Decreased by:	
Anticipated as Revenue in 2010 Budget	<u>24,399.23</u>
Balance Dec. 31, 2010	<u><u>\$ 22,342.42</u></u>

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held by County Treasurer
For the Board of Health
For the Year Ended December 31, 2010

Balance Dec. 31, 2009		\$ 3,005,323.80
Increased by:		
Interest Earnings Allocation from Current Fund	\$ 10,879.37	
Funds Collected for the Board of Health	<u>3,037,194.94</u>	
		<u>3,048,074.31</u>
		6,053,398.11
Decreased by:		
Payments for the Board of Health		<u>2,836,864.91</u>
Balance Dec. 31, 2010		<u><u>\$ 3,216,533.20</u></u>

Exhibit SA-13

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held By County Treasurer
For the County Library
For the Year Ended December 31, 2010

Balance Dec. 31, 2009		\$ 218,372.83
Increased by:		
2010 Budget Appropriation	\$ 807,025.00	
Funds Collected for the County Library	<u>158,683.99</u>	
		<u>965,708.99</u>
		1,184,081.82
Decreased by:		
Payments for the County Library		<u>812,473.95</u>
Balance Dec. 31, 2010		<u><u>\$ 371,607.87</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, 2010

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Collected</u>	<u>Anticipated as</u> <u>Revenue in</u> <u>Budget</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
Federal Grants:				
U.S. Department of Labor:				
Passed Through Department of Labor:				
Workforce New Jersey Area Contract (Interest Earned)	\$ 117,989.22	\$ 1,042.65	\$ 118,697.00	\$ 334.87
U.S. Bureau of Justice:				
Passed Through State Department of Law and Public Safety:				
Division of Criminal Justice:				
Local Law Enforcement Block Grant	548.00			548.00
Total Federal Grants	118,537.22	1,042.65	118,697.00	882.87
State Grants:				
Department of Community Affairs:				
Small Cities Emergency Housing Repairs	79,545.11	13,771.50	91,761.61	1,555.00
Total State Grants	79,545.11	13,771.50	91,761.61	1,555.00
Total--All Grants	\$ 198,082.33	\$ 14,814.15	\$ 210,458.61	\$ 2,437.87

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2010

	Balance Dec. 31, 2009		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2010
	Encumbered	Reserved						
Federal Grants:								
U.S. Department of Health and Human Services:								
Direct Funding:								
HIV Emergency Relief - Ryan White Grant	\$ 459,147.94	\$ 34,615.13	\$ 493,763.07		\$ 489,677.65	\$ (4,085.00)		\$ 0.42
HIV Emergency Relief - Ryan White Grant				\$ 821,431.00	792,882.62	4,085.00		32,633.38
Minority AIDS Incentive Program	4.00	152.87	156.87		3.00			153.87
Minority AIDS Incentive Program	64,044.00	4,590.00	68,634.00		68,355.56			278.44
Minority AIDS Incentive Program				76,225.00	73,367.56			2,857.44
Retired Senior Volunteer Program - Grant		38.00	38.00				\$ 38.00	
Retired Senior Volunteer Program - Match		4,760.87	4,760.87					4,760.87
Retired Senior Volunteer Program - Match		23,500.52	23,500.52					23,500.52
Retired Senior Volunteer Program - Match		6,864.34	6,864.34					6,864.34
Retired Senior Volunteer Program - Grant		8,463.65	8,463.65					8,463.65
Retired Senior Volunteer Program - Match		4,950.01	4,950.01					4,950.01
Retired Senior Volunteer Program - Grant	205.31	27,041.72	27,247.03		27,247.03			
Retired Senior Volunteer Program - Match	120.00	67,673.64	67,793.64		38,103.01		29,690.63	
Retired Senior Volunteer Program - Grant				55,046.00	26,189.74			28,856.26
Retired Senior Volunteer Program - Match				63,823.00	14,658.66			49,164.34
Passed Through Division of Senior Services:								
Special Services for the Aging - Area Plan		95,775.01	95,775.01					95,775.01
Special Services for the Aging - Area Plan		27,423.97	27,423.97					27,423.97
Special Services for the Aging - Area Plan		158,481.21	158,481.21					158,481.21
Special Services for the Aging - Area Plan		101,711.71	101,711.71					101,711.71
Special Services for the Aging - Area Plan	6,114.00	88,572.43	94,686.43					94,686.43
Special Services for the Aging - Area Plan	53.58	80,733.05	80,786.63			160.15		80,946.78
Special Services for the Aging - Area Plan	135,014.67	304,115.15	439,129.82		306,186.31			132,943.51
Special Services for the Aging - Area Plan Nutrition Program - ARRA	10,049.18	28,331.00	38,380.18	3,171.00	41,551.18			
Special Services for the Aging - Area Plan Meals on Wheels - ARRA	826.91	15,924.00	16,750.91		16,750.91			
Special Services for the Aging - Area Plan				2,022,213.00	1,771,157.36	(160.15)	58,478.00	192,417.49
Division of Youth and Family Services:								
Childhood Lead Poisoning Prevention		17,928.58	17,928.58			186.10		18,114.68
Childhood Lead Poisoning Prevention	6,542.50	156,220.62	162,763.12		150,299.85	(186.10)		12,277.17
Childhood Lead Poisoning Prevention				208,250.00	61,257.49			146,992.51
Passed Through N.J. Department of Health and Senior Services:								
Special Child Health Services - Case Management		8,692.04	8,692.04					8,692.04
Special Child Health Services - Part C EIP	2,036.52	62,546.31	64,582.83	54,698.00	117,943.22			1,337.61
Special Child Health Services - Case Management		51,290.56	51,290.56		46,062.36			5,228.20
Special Child Health Services - Part C EIP				80,691.00	33,463.86			47,227.14
Special Child Health Services - Case Management				280,127.00	90,996.97			189,130.03
Division of Family Development:								
Social Services for the Homeless - ARRA					108,960.00	108,960.00		
Social Services for the Homeless - ARRA				284,526.00	277,201.39			7,324.61
U.S. Bureau of Justice:								
Direct Funding:								
SCAPP - State Criminal Alien Assistance Program	11,408.00	20,203.25	31,611.25		31,611.25			
SCAPP - State Criminal Alien Assistance Program		102,814.00	102,814.00		26,208.00			76,606.00
SCAPP - State Criminal Alien Assistance Program		100,531.00	100,531.00		57,852.50			42,678.50
SCAPP - State Criminal Alien Assistance Program				96,096.00				96,096.00
Comprehensive Jail-Based Reentry Strategies - ARRA				125,000.00	5,123.88			119,876.12
Cumberland County Jail Diversion Task Force				247,049.00				247,049.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2010

	Balance Dec. 31, 2009		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2010
	Encumbered	Reserved						
Federal Grants (Cont'd):								
U.S. Bureau of Justice (Cont'd):								
Passed Through Department of Law and Public Safety (Cont'd):								
Passed Through Department of Law and Public Safety:								
Division of Criminal Justice:								
Sexual Assault Nurse Examiner (SANE)	\$ 1,865.04	\$ 6,059.63	\$ 7,924.67			\$ 187.61	\$ 8,112.28	
Sexual Assault Nurse Examiner (SANE)	25,933.92	33,968.00	59,901.92		\$ 59,714.31	(187.61)		\$ 58,482.60
Sexual Assault Nurse Examiner (SANE)				\$ 58,482.60				
Victims of Crime Act		120,173.18	120,173.18		120,173.18			
Victims of Crime Act				162,524.00	31,096.98			131,427.02
VOCA - Victim of Crime Supplemental Award		15,824.85	15,824.85		15,824.85			
Edward Byrne Law Enforcement - Narcotics Grant	48,719.44	4,876.09	53,595.53		53,595.53			
Edward Byrne Law Enforcement - Narcotics Grant - ARRA				233,028.00	233,028.00			
Local Law Enforcement/Megan's Law				15,815.00	15,815.00			
Traffic Safety Community Education Program				5,000.00	4,539.32			460.68
RSAT SA4-05 Resid. Substance Abuse Treatment	40.04	19,343.11	19,383.15		19,383.15			
RSAT SA3-08 Resid. Substance Abuse Treatment				22,903.00	22,903.00			
RSAT SA3-09 Resid. Substance Abuse Treatment				29,844.00	29,844.00			
RSAT SA3-10 Resid. Substance Abuse Treatment				69,283.00	11,835.00			57,448.00
Juvenile Accountability Block Grant - JABG				22,437.00	22,437.00			
Project Safe Neighborhoods		0.04	0.04				0.04	
Community Justice Program	1,979.00	14,365.64	16,344.64		16,344.64			
Federal Bullet Vest Grant		8,117.60	8,117.60		4,951.74			3,165.86
Federal Bullet Vest Grant		11,564.76	11,564.76		1,231.79			10,332.97
Federal Bullet Vest Grant				291.16				291.16
Child Passenger Safety Education Grant		7,871.69	7,871.69		350.00			7,521.69
Buckle Up SJ Seat Belt Initiative		1,454.74	1,454.74				1,454.74	
Passed Through City of Vineland:								
Edward Byrne Memorial Justice Assistance Grant - Reimbursement		3,320.25	3,320.25		3,320.25			
Edward Byrne Memorial Justice Assistance Grant - Reimbursement		5,119.00	5,119.00		618.75			4,500.25
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	6,055.00		6,055.00		6,055.00			
Edward Byrne Memorial Justice Assistance Grant - Reimbursement				15,519.00				15,519.00
Federal Emergency Management Agency:								
Passed Through United Way:								
FEMA - Homeless		2,059.00	2,059.00				2,059.00	
FEMA - Emergency Food and Shelter Program		4,138.00	4,138.00		4,138.00			
FEMA - Emergency Food and Shelter Program				2,778.00	2,778.00			
Disability Program Navigator Services				42,075.00	11,545.16			30,529.84
U.S. Department of Labor:								
Passed Through Department of Labor:								
Workforce Investment Act (7/1/08-6/30/2009)	19,586.35	66,845.97	86,432.32		86,433.61	\$ 1.29		
Workforce Investment Act (7/1/09-6/30/2010)	629,557.99	1,560,299.70	2,189,857.69		2,037,825.16	(1.29)		152,031.24
Workforce Investment Act (7/1/08-6/30/2009) - ARRA	295,286.22	1,233,016.99	1,528,303.21	612,671.00	1,707,668.35			433,305.86
Workforce Investment Act (7/1/10-6/30/2011)				2,903,580.00	854,102.54			2,049,477.46
Post TANF Dislocated Worker Advance Program	3,296.00	23,621.77	26,917.77		26,917.77			
Post TANF Dislocated Worker Advance Program		66,000.00	66,000.00		24,246.45			41,753.55
Disability Navigator Program				37,385.00	37,385.00			
Workfirst New Jersey - TANF						29,963.00	29,963.00	
Workfirst New Jersey - TANF					55,202.36	103,921.47	6,712.00	42,007.11
Workfirst New Jersey - TANF				1,178.77	1,286,937.49	1,322,185.44	11,340.00	25,086.72
Workfirst New Jersey - TANF				1,991,167.00	1,041,543.25			949,623.75
TANF - ARRA				307,700.00	98,140.92			209,559.08
Workforce Learning Link (7/1/10-6/30/2011)				62,500.00	39,621.34			22,878.66

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2010

	Balance Dec. 31, 2009		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2010
	Encumbered	Reserved						
Federal Grants (Cont'd):								
Federal Transit Administration:								
Passed Through New Jersey Transit:								
FTA Section 5307 Capital & Operating Assistance Formula Grants		\$ 71,691.57	\$ 71,691.57				\$ 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		8,862.20	8,862.20				8,862.20	
FTA Section 5307 Capital & Operating Assistance Formula Grants		200,236.51	200,236.51		\$ 12,144.04			\$ 188,092.47
FTA Section 5307 Capital & Operating Assistance Formula Grants	\$ 160.00	248,178.47	248,338.47	\$ 7,600.00	200,580.20			55,358.27
FTA Section 5307 Capital & Operating Assistance Formula Grants	6,046.95	579,949.24	585,996.19		421,704.19			164,292.00
FTA Section 5307 Capital & Operating Assistance Formula Grants				1,403,249.00	966,585.35			436,663.65
Federal Transit Capital and Operating Assistance Formula Grants Section 5311 Capital & Operating		5,985.74	5,985.74				5,985.74	
Federal Transit Capital and Operating Assistance Formula Grants Section 5311 Capital & Operating		11,668.05	11,668.05				11,668.05	
Federal Transit Capital and Operating Assistance Formula Grants Section 5311 Capital & Operating		121,826.37	121,826.37		67,826.37			54,000.00
Federal Transit Capital and Operating Assistance Formula Grants Section 5311 Capital & Operating		54,000.00	54,000.00					54,000.00
Federal Transit Capital and Operating Assistance Formula Grants Section 5311 Capital & Operating				377,468.00	377,468.00			
JARC - Job Access & Reverse Commute Program				250,000.00	37,263.04			212,736.96
Passed Through Department of Transportation:								
Passed Through State Aid Highway Projects:								
Capital Transportation Program		43,281.51	43,281.51					43,281.51
Capital Transportation Program - 2001	16,002.50	1,042,989.78	1,058,992.28		1,057,992.28			1,000.00
Capital Transportation Program - 2003		600.00	600.00					600.00
Capital Transportation Program - 2006	42,952.53	-	42,952.53		42,952.53			
Capital Transportation Program - 2007	593,561.75	394,300.83	987,862.58		987,862.58			
Capital Transportation Program - 2008	63,855.43	2,628,903.11	2,692,758.54		2,692,758.54			
Capital Transportation Program - 2009		3,154,000.00	3,154,000.00		2,941,783.46			212,216.54
Capital Transportation Program - 2010				4,366,000.00				4,366,000.00
FY 2009 Local Bridge, Future Need Mauricetown		1,000,000.00	1,000,000.00		1,000,000.00			
2010 Local Bridge, Future Needs-Dante over Menantico				1,000,000.00	996,378.00			3,622.00
Passed Through Construction of State Highway Facilities								
Federal Highway Admin - Buckshutem Rd - CR 670 Resurf	18,802.51	5,131.80	23,934.31		13,522.50			10,411.81
Federal Highway Admin - Irving Ave.	10,902.32	379,884.15	390,786.47		390,786.47			379,884.15
Federal Highway Admin - Intersection Main & Burns	5,799.14	210,043.25	215,842.39		5,799.14			210,043.25
Federal Highway Admin - Resurf. Main Rd	23,912.97	219,675.45	243,588.42		29,793.12			213,795.30
Federal Highway Admin - Mays Landing Road	17,150.67	772,185.15	789,335.82		17,150.67			772,185.15
Federal Highway Admin - Old Deerfield Pike	88,426.50	237,100.00	325,526.50		18,946.53			306,579.97
Federal Highway Admin - Garden Road	65,175.80	165,093.98	230,269.78		16,722.28			213,547.50
Federal Highway Admin - Main Road and Grant Ave	24,726.71	115,087.70	139,814.41		24,726.71			115,087.70
Federal Highway-Resurface CR 552,555,607,621,622,678 - ARRA	2,273,785.79		2,273,785.79		2,273,785.79			
Federal Highway-Resurface CR 635	74,506.47	67,533.30	142,039.77		33,254.30			108,785.47
Federal Highway-Resurface CR 698	669,319.30	139,840.70	809,160.00		580,741.69			228,418.31
Federal Highway-Resurface CR 606	772,750.03	42,249.97	815,000.00		797,750.03			17,249.97
Federal Highway-Sherman Ave at the Boulevard				3,278,000.00	3,195,489.19			82,510.81
Pass Through South Jersey Transportation Authority:								
Subregional Planning Grant		71,525.69	71,525.69				71,525.69	
Subregional Planning Grant	1,320.16	21,550.55	22,870.71		1,320.16			21,550.55
Subregional Planning Grant		90,500.00	90,500.00		84,279.50			6,220.50
Subregional Planning Grant				90,500.00	38,500.00			52,000.00
Pass Through Cumberland County Improvement Authority:								
JARC Interlocal Agreement (Improvement Authority)		28.61	28.61				28.61	
JARC Interlocal Agreement (Improvement Authority)	1,078.23	98,476.84	99,555.07	269,564.32	369,119.39			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2010

	Balance Dec. 31, 2009		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2010
	Encumbered	Reserved						
Federal Grants (Cont'd):								
Department of Community Affairs:								
Pass Through Department of Housing Services:								
Small Cities Block Grant (CDBG-Well)	\$ 130,342.00	\$ 134,998.00	\$ 265,340.00		\$ 158,523.82			\$ 106,816.18
Small Cities Block Grant (CDBG09-Regional Senior Center)		315,000.00	315,000.00		136,769.00			178,231.00
Small Cities Emergency Housing Repairs	29,500.00	109.27	29,609.27	\$ 91,761.61	32,000.00			89,370.88
Small Cities CDBG - Cumberland Manor Improvements				500,000.00	640.30			499,359.70
U.S. Department of Homeland Security:								
Direct Funding:								
State Homeland Security Grant		1.00	1.00				\$ 1.00	
State Homeland Security Grant	223.75	21,635.97	21,859.72					21,859.72
State Homeland Security Grant	137,454.77	206,284.66	343,739.43		342,952.10			787.33
State Homeland Security Grant	39,488.90	424,670.82	464,159.72		125,429.52			338,730.20
FY09 Homeland Security Grant				488,866.90	87,387.42			401,479.48
FY10 Homeland Security Grant				417,256.45				417,256.45
Decontamination Training				6,123.47	5,639.17			484.30
Emergency Management Agency Assist FY08					4,362.44	\$ 4,388.77		26.33
Emergency Management Agency Assist FY09					18,099.09	43,222.37		25,123.28
Emergency Management Agency Assist FY10				50,000.00				50,000.00
Commodities Distribution Plan					9,724.13	67,370.00		57,645.87
U.S. Department of Housing and Urban Development:								
Direct Funding:								
Empowerment Zone		1,437,991.60	1,437,991.60		1,437,985.82		5.78	
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
Environmental Protection Agency:								
Wastewater Management Plan - ARRA								
				109,091.00	104,091.00			5,000.00
	6,835,130.79	19,887,067.96	26,722,198.75	23,719,988.28	34,439,363.96	1,680,011.05	1,269,135.81	16,413,698.31
State Grants:								
N.J. Department of Health and Senior Services:								
Right to Know	689.50		689.50		689.50			
Right to Know		9,848.00	9,848.00		9,848.00			
Right to Know			-	9,848.00				9,848.00
Comprehensive Alcoholism and Drug Abuse Program	14,655.05	46,642.51	61,297.56		61,297.56			
Comprehensive Alcoholism and Drug Abuse Program				710,626.00	655,383.09			55,242.91
N.J. Department of Labor:								
Work First New Jersey (7/1/06-6/30/2007)		165,965.78	165,965.78	117,518.23			179,999.66	103,484.35
Work First New Jersey (7/1/07-6/30/2008)		33,930.12	33,930.12			(29,963.00)	3,967.12	
Work First New Jersey (7/1/08-6/30/2009)	24,455.82	91,077.49	115,533.31		2,685.97	(103,921.47)		8,925.87
Work First New Jersey (7/1/09-6/30/2010)	525,616.16	1,768,161.80	2,293,777.96		965,628.07	(1,322,185.44)		5,964.45
Work First New Jersey (7/1/10-6/30/2011)				1,342,545.00	754,343.37			588,201.63
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)		374.35	374.35				374.35	
Workforce Learning Link (7/1/08-6/30/2009)		73,802.05	73,802.05		73,802.05			
Workforce Learning Link (7/1/09-6/30/2010)	37,830.38	99,066.15	136,896.53		136,896.53			
Workforce Learning Link (7/1/10-6/30/2011)				47,735.00	27,592.17			20,142.83
Workforce Investment Board (7/1/08-6/30/2009)	162.39		162.39		162.39			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2010

	Balance Dec. 31, 2009		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2010
	Encumbered	Reserved						
State Grants (Cont'd):								
N.J. Department of Labor (Cont'd):								
Workforce Investment Board (7/1/09-6/30/2010)				\$ 64,000.00	\$ 15,651.63			\$ 48,348.37
Workforce Development Program				32,585.00	32,585.00			
Disability Program Navigator				32,740.00	29,474.95			3,265.05
Transportation Donations				5,000.00				5,000.00
Passed Through Department of Human Services:								
DHS Special Initiative & Transportation	\$ 104,153.22	\$ 178,349.31	\$ 282,502.53		231,601.28	\$ 43,456.75	\$ 94,358.00	
DHS Special Initiative & Transportation				25,826.00	3,219.73	(0.01)		22,606.26
Passed Through N.J. Transit:								
Local CMAQ Initiative	26,758.63	102,858.96	129,617.59		86,160.85	(43,456.74)		
Department of Environmental Protection:								
Monitoring Surveillance Enforcement:								
State Aid - County Environmental Health Act	798.64	3,483.98	4,282.62		647.00		3,635.62	
State Aid - County Environmental Health Act		205,455.73	205,455.73		143,389.95			62,065.78
State Aid - County Environmental Health Act				140,775.00	99,534.92			41,240.08
Department of Solid Waste Administration:								
Evidence Based Disease Prevention				25,000.00	25,000.00			
Department of Water Resources Planning Mangt:								
Wastewater Management Plan		54,847.54	54,847.54		31,000.00			23,847.54
Department of Human Services:								
Commission for the Blind and Visually Impaired:								
Blind & Visually Impaired		246.26	246.26				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	1.80	312.59	314.39		314.39			
Blind & Visually Impaired				22,035.00	21,559.91			475.09
Augmenting Mental Health	720.00	5,184.36	5,904.36		5,903.59			0.77
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		15,387.17	15,387.17				15,387.17	
Social Services for the Homeless	599.00		599.00				599.00	
Social Services for the Homeless	91,604.25		91,604.25		76,541.38	(62.87)	15,000.00	
Social Services for the Homeless				312,436.00	312,436.00			
Social Services for the Homeless - ARRA	92,616.00	16,281.13	108,897.13			(108,897.13)		
Department of Disability Services:								
Personal Assistance Program		9,046.28	9,046.28				9,046.28	
Personal Assistance Program		29,643.85	29,643.85				29,643.85	
Personal Assistance Program		51,323.83	51,323.83				51,323.83	
Personal Assistance Program		11,051.14	11,051.14				11,051.14	
Personal Assistance Program	76,544.82	10,514.07	87,058.89					87,058.89
Personal Assistance Program	57,144.32	11,328.00	68,472.32		63,972.32		4,500.00	
Personal Assistance Program				300,950.00	293,263.94			7,686.06
Division of Youth and Family Services:								
Social Services Block Grant - Enrichment Center		5,275.16	5,275.16				5,275.16	
Social Services Block Grant - Enrichment Center		4,125.77	4,125.77				4,125.77	
Social Services Block Grant - Enrichment Center		1,468.37	1,468.37				1,468.37	
Social Services Block Grant - Enrichment Center		4,089.01	4,089.01				4,089.01	
Social Services Block Grant - Enrichment Center		3,735.63	3,735.63				3,735.63	
Social Services Block Grant - Enrichment Center		5,129.50	5,129.50				5,129.50	
Social Services Block Grant - Enrichment Center	317.64	9,437.53	9,755.17		1,356.68		8,398.49	
Social Services Block Grant - Enrichment Center				93,085.00	74,541.22			18,543.78

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2010

	Balance Dec. 31, 2009		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2010
	Encumbered	Reserved						
State Grants (Cont'd):								
Division of Youth and Family Services (Cont'd):								
Social Services Block Grant (Alcohol)		\$ 8,018.32	\$ 8,018.32		\$ 8,018.32			\$ 2,325.64
Social Services Block Grant (Alcohol)				\$ 88,555.00	86,229.36			11.22
Social Services Block Grant (HSAC/CIAC)		11.22	11.22					
Social Services Block Grant (HSAC/CIAC)	\$ 1,647.86	41.79	1,689.65		1,689.65			5,525.74
Social Services Block Grant (HSAC/CIAC)				102,784.00	97,258.26			
Social Services Block Grant - Medical Assistance		3,091.79	3,091.79				\$ 3,091.79	
Social Services Block Grant - Medical Assistance	5,414.39	238.31	5,652.70		4,366.85			1,285.85
Social Services Block Grant - Medical Assistance				7,550.00	7,465.21			84.79
Division of Senior Services:								
Special Services for the Aging - Area Plan		35,244.94	35,244.94				35,244.94	
Special Services for the Aging - Area Plan		19,778.01	19,778.01				19,778.01	
Special Services for the Aging - Area Plan		52,679.05	52,679.05				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		11,064.41	11,064.41				11,064.41	
Special Services for the Aging - Area Plan	904.00	18,633.07	19,537.07				19,537.07	
Special Services for the Aging - Area Plan	27,662.84	119,500.06	147,162.90		118,123.67		29,039.23	
				620,778.00	504,318.77			116,459.23
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:								
Alliance to Prevent Alcoholism and Drug Abuse Program		3,557.50	3,557.50				3,557.50	
Alliance to Prevent Alcoholism and Drug Abuse Program	120,187.24	4,302.28	124,489.52		112,425.41			12,064.11
Alliance to Prevent Alcoholism and Drug Abuse Program				239,897.00	233,348.21			6,548.79
Department of State:								
Department of Records Management								
PARIS Grants Program	40.00		40.00					40.00
PARIS Grants Program	155,000.00	321,273.00	476,273.00		476,273.00			
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	250.00		250.00		250.00			
Sharing Available Resources Efficiently	80.00	246,795.70	246,875.70		77,513.33			169,362.37
Passed Through State Council on the Arts:								
Cultural and Heritage Commission - Promotions for the Arts	2,925.00	948.36	3,873.36		3,873.36			526.00
Cultural and Heritage Commission - Promotions for the Arts	25,225.00	4,082.84	29,307.84		28,781.84			2,718.05
Cultural and Heritage Commission - Promotions for the Arts				101,472.00	98,753.95			
Department of Agriculture:								
County Comprehensive Farmland Preservation Plan								
				30,000.00	30,000.00			
Department of Law and Public Safety:								
Division of State Police:								
Enhanced 911 Grant		21,983.03	21,983.03		21,983.03			
Enhanced 911 Grant		45,322.00	45,322.00		45,322.00			
911 Coordinator Funding OETS		5,000.00	5,000.00		4,728.90			271.10

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2010

	Balance Dec. 31, 2009		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2010
	Encumbered	Reserved						
State Grants (Cont'd):								
Department of Law and Public Safety (Cont'd):								
Division of State Police (Cont'd):								
Cumberland Emergency Exercises		\$ 13,303.41	\$ 13,303.41					\$ 13,303.41
Radiology Emergency Response Plan		13,904.84	13,904.84				\$ 13,904.84	
Radiology Emergency Response Plan		8,043.48	8,043.48				8,043.48	
Radiology Emergency Response Plan	\$ 7,486.36	62,445.86	69,932.22		\$ 50,317.43			19,614.79
Radiology Emergency Response Plan				\$ 101,700.00	47,512.26			54,187.74
Emergency Management Assist.	4,256.56	132.21	4,388.77			\$ (4,388.77)		
Emergency Management Assist.	410.00	42,812.37	43,222.37			(43,222.37)		
Special Needs Shelter Planning & Support		42,800.00	42,800.00					21,429.33
Commodities Distribution Plan		67,370.00	67,370.00			(67,370.00)		
Traffic Safety Community Education				6,600.00	4,676.92			1,923.08
Body Armor Replacement		3,388.88	3,388.88		2,732.38			656.50
Body Armor Replacement		40,709.45	40,709.45		40,709.45			
Body Armor Replacement				30,158.67	20,451.36			9,707.31
Juvenile Justice:								
Comprehensive Education Improvement Act								
Comprehensive Education Improvement Act	175.20	22,933.88	23,109.08					
Comprehensive Education Improvement Act	251.00	281,282.14	281,533.14				23,109.08	64,279.65
Comprehensive Education Improvement Act				466,120.00	205,479.41			260,640.59
State and Community Partnership	83.40	7,038.46	7,121.86		7,121.86			
State and Community Partnership	13,965.06	0.02	13,965.08		13,965.06			0.02
State and Community Partnership	109,426.81	3.53	109,430.34		109,426.20			4.14
State and Community Partnership	9,992.65		9,992.65		9,992.47			0.18
State and Community Partnership	27,468.12	14,925.71	42,393.83		42,393.83			
State and Community Partnership				441,008.00	439,638.57			1,369.43
N.J. Department of Transportation:								
Municipal Stormwater Reg Grant		8,900.00	8,900.00					8,900.00
Clean Communities Entitlement Program				144,194.12	144,194.12			
New Jersey Transit:								
Senior Citizen and Disabled Resident Transportation Assistance Act		28,089.66	28,089.66				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		225.00	225.00				225.00	
Senior Citizen and Disabled Resident Transportation Assistance Act	84.00	130,458.84	130,542.84					130,542.84
Senior Citizen and Disabled Resident Transportation Assistance Act	15,032.24	89,401.80	104,434.04		42,837.73			61,596.31
Senior Citizen and Disabled Resident Transportation Assistance Act				567,101.00	357,301.24			209,799.76
N.J. Department of Military and Veterans Affairs:								
Veterans Transportation System		240.12	240.12				240.12	
Veterans Transportation System		9,195.61	9,195.61		9,195.61			
Veterans Transportation System				15,000.00	7,500.00			7,500.00
Total State Grants	1,593,825.32	4,950,307.63	6,544,132.95	6,245,622.02	8,002,466.59	(1,680,011.05)	799,518.65	2,307,758.68
Total--All Grants	\$ 8,428,956.11	\$ 24,837,375.59	\$ 33,266,331.70	\$ 29,965,610.30	\$ 42,441,830.55	\$ -	\$ 2,068,654.46	\$ 18,721,456.99
Reserve for Encumbrances					\$ 7,581,047.66			
Disbursed -- Vendors					34,860,782.89			
					<u>\$ 42,441,830.55</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, 2010

	<u>Trust Fund</u>	<u>Audio-Visual Aid Fund</u>	<u>County Open Space Fund</u>
Balance Dec. 31, 2009	\$ 9,575,358.76	\$ 68,442.38	\$ 570,183.73
Increased by Receipts:			
Accounts Receivable -- Gasoline	\$ 428,461.44		
Reserve for Payroll Taxes Payables	57,608,494.03		
Reserve for County Prosecutor's Law Enforcement Trust Account	73,934.03		
Reserve for County Prosecutor's Seized Asset Trust Account	162,497.81		
Reserve for County Prosecutor's Federal Justice Account	3,980.25		
Reserve for County Prosecutor's Asset Maintenance Account	1,478.12		
Miscellaneous Trust Reserves:			
Reserve for Accumulated Sick Leave	\$ 190,000.00		
Reserve for Unclaimed Money	55,009.01		
Reserve for Modernization of County Clerk's Office	49,338.60		
Reserve for Modernization of County Surrogate's Office	8,698.00		
Reserve for Automotive and Contractors' Equipment			
Physical Damage Insurance Fund	351,379.02		
Reserve for County Insurance	2,662,409.19		
Reserve for Workers' Compensation Insurance Fund	829,506.63		
Reserve for Weights and Measures	14,850.50		
Reserve for Tax Appeals	12,890.00		
Reserve for Subdivision/Site Plan Fees	10,291.75		
Reserve for Inmate Telephone Communications	162,457.52		
Reserve for Motor Vehicle Fines Pledged to Road			
Maintenance and Construction	1,086,486.46		
Reserve for Welfare Trust--Hospital Manor	1,490.19		
Reserve for Estate Proceeds	4,993.26		
Reserve for Senior Citizen Bus	63,310.75		
Reserve for Personal Attendant Program	6,051.75		
Reserve for Meals on Wheels Grant	6,900.00		
Reserve for Donations for Meals on Wheels	118,236.92		
Reserve for Case Management	444,480.00		
Reserve for Donation for Nutrition Program	61,675.42		
Reserve for Donations for Outreach Program	3,918.00		
Reserve for Modernization of County Sheriff's Office	13,706.00		
Reserve for First Step Alcohol Program	311,255.15		
Reserve for Sheriff - Police Youth Week	14,238.34		
Reserve for Sheriff - Project Lifesaver	2,404.00		
Reserve for Marketing Partnership Program	15.00		
Reserve for County Bird Festivals	3,955.00		
Reserve for Library Book Donation	293.99		
Reserve for Attorney Identification Card Program	114.00		
	6,490,354.45		
Reserve for Farmland Preservation			\$ 1,405,010.46
Reserve for Audio-Visual Aid		\$ 71,955.55	
	64,769,200.13	71,955.55	1,405,010.46
Subtotal (Carried Forward)	74,344,558.89	140,397.93	1,975,194.19

(Continued)

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Trust Cash and Reconciliation per N.J.S.A. 40A:5-5 -- Treasurer
For the Year Ended December 31, 2010

	<u>Trust Fund</u>	<u>Audio-Visual Aid Fund</u>	<u>County Open Space Fund</u>
Subtotal (Brought Forward)	\$ 74,344,558.89	\$ 140,397.93	\$ 1,975,194.19
Decreased by Disbursements:			
Accounts Receivable -- Gasoline	\$ 396,175.44		
Reserve for Payroll Taxes Payables	57,618,789.40		
Reserve for County Prosecutor's Law Enforcement Trust Account	38,353.75		
Reserve for County Prosecutor's Seized Asset Trust Account	166,165.25		
Reserve for County Prosecutor's Federal Justice Account	9,669.09		
Reserve for County Prosecutor's Asset Maintenance Account	7,632.00		
Miscellaneous Trust Reserves:			
Reserve for Accumulated Sick Leave	\$ 153,337.98		
Reserve for Unclaimed Money	65,471.24		
Reserve for Modernization of County Clerk's Office	74,550.28		
Reserve for Automotive and Contractors' Equipment Physical Damage Insurance Fund	359,599.72		
Reserve for County Insurance	2,246,628.53		
Reserve for Workers' Compensation Insurance Fund	1,118,001.16		
Reserve for Weights and Measures	83,204.44		
Reserve for Tax Appeals	282.99		
Reserve for Subdivision/Site Plan Fees	8,491.53		
Reserve for Inmate Telephone Communications	233,424.62		
Reserve for Motor Vehicle Fines Pledged to Road Maintenance and Construction	1,696,632.97		
Reserve for Welfare Trust--Hospital Manor	3,494.44		
Reserve for Estate Proceeds	17,090.93		
Reserve for Senior Citizen Bus	29,785.56		
Reserve for Meals on Wheels Grant	43,500.00		
Reserve for Donations for Meals on Wheels	146,897.91		
Reserve for Case Management	681,598.99		
Reserve for Donation for Nutrition Program	125,572.31		
Reserve for Donations for Outreach Program	8,742.00		
Reserve for Modernization of County Sheriff's Office	29,018.72		
Reserve for First Step Alcohol Program	290,115.63		
Reserve for Sheriff - Police Youth Week	13,559.42		
Reserve for Sheriff - Project Lifesaver	482.00		
Reserve for Marketing Partnership Program	119.30		
Reserve for County Bird Festivals	3,160.00		
Reserve for 911 - Bequests/Donations	3,000.00		
	7,435,762.67		
Reserve for Farmland Preservation			\$ 644,535.12
Reserve for Audio-Visual Aid		\$ 73,500.85	
	65,672,547.60	73,500.85	644,535.12
Balance Dec. 31, 2010	\$ 8,672,011.29	\$ 66,897.08	\$ 1,330,659.07

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Accounts Receivable (Payable) -- Gasoline
For the Year Ended December 31, 2010

Balance Dec. 31, 2009	\$	31,374.61
Accrued in 2010:		
Billings		396,175.44
		427,550.05
Decreased by:		
Cash Receipts		428,461.44
Balance Dec. 31, 2010	\$	(911.39)

Analysis of Balance Dec. 31, 2010

Social Service Board	\$	2,018.43
Fairton BOE		42.19
Upper Deerfield		(9.98)
Bridgeton BOE		47.21
City of Bridgeton		(5,396.01)
Township of Fairfield		2,386.77
	\$	(911.39)

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for Payroll and Payroll Taxes Payable
For the Year Ended December 31, 2010

Balance Dec. 31, 2009		\$	273,012.29
Increased by:			
Agency Accruals	\$ 23,496,368.03		
Net Pay Accruals	<u>34,112,126.00</u>		
			<u>57,608,494.03</u>
			57,881,506.32
Decreased by:			
Disbursements to Agencies	23,506,663.40		
Net Pay Disbursements	<u>34,112,126.00</u>		
			<u>57,618,789.40</u>
Balance Dec. 31, 2010		\$	<u><u>262,716.92</u></u>
 <u>Analysis of Balance Dec. 31, 2010</u>			
PERS Pension		\$	204,806.12
PERS Contributory Insurance			6,912.91
Police & Fire Pension			62,649.54
Miscellaneous			<u>(11,651.65)</u>
		\$	<u><u>262,716.92</u></u>

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Miscellaneous Trust Reserves
For the Year Ended December 31, 2010

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Fees, Refunds</u> <u>and Donations</u>	<u>Budget</u> <u>Appropriations</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
Reserve for Accumulated Sick Leave	\$ 1,660,066.15		\$ 190,000.00	\$ 153,337.98	\$ 1,696,728.17
Reserve for Unclaimed Money	17,626.39	\$ 55,009.01		65,471.24	7,164.16
Reserve for Modernization of County Clerk's Office	708,671.92	49,338.60		74,550.28	683,460.24
Reserve for Modernization of County Surrogate's Office	13,818.85	8,698.00			22,516.85
Reserve for Automotive and Contractors' Equipment					
Physical Damage Insurance Fund	244,430.54	1,379.02	350,000.00	359,599.72	236,209.84
Reserve for County Insurance	485,015.24	602,409.19	2,060,000.00	2,246,628.53	900,795.90
Reserve for Workers' Compensation Insurance Fund	600,919.81	129,506.63	700,000.00	1,118,001.16	312,425.28
Reserve for Weights and Measures	285,636.29	14,850.50		83,204.44	217,282.35
Reserve for Tax Appeals	35,127.50	12,890.00		282.99	47,734.51
Reserve for Subdivision/Site Plan Fees	17,130.19	10,291.75		8,491.53	18,930.41
Reserve for Inmate Telephone Communications	647,946.35	162,457.52		233,424.62	576,979.25
Reserve for Motor Vehicle Fines Pledged to Road					
Maintenance and Construction	1,431,568.29	1,086,486.46		1,696,632.97	821,421.78
Reserve for Welfare Trust--Hospital Manor	9,614.94	1,490.19		3,494.44	7,610.69
Reserve for Estate Proceeds	25,839.34	4,993.26		17,090.93	13,741.67
Reserve for Senior Citizen Bus	132,509.97	63,310.75		29,785.56	166,035.16
Reserve for Senior Citizen Day Care Center	87,969.62				87,969.62
Reserve for Personal Attendant Program	30,582.49	6,051.75			36,634.24
Reserve for Meals on Wheels Grant	47,691.00	6,900.00		43,500.00	11,091.00
Reserve for Donations for Meals on Wheels	220,065.46	118,236.92		146,897.91	191,404.47
Reserve for Case Management	1,099,483.99	444,480.00		681,598.99	862,365.00
Reserve for Donation for Nutrition Program	141,258.54	61,675.42		125,572.31	77,361.65
Reserve for Donations for Outreach Program	16,231.91	3,918.00		8,742.00	11,407.91
Reserve for Donations for Retired Senior Volunteer Program	2,099.00				2,099.00
Reserve for Modernization of County Sheriff's Office	43,757.50	13,706.00		29,018.72	28,444.78
Reserve for Council on the Arts	66.55				66.55
Reserve for First Step Alcohol Program	369,599.86	311,255.15		290,115.63	390,739.38
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	2,119.05	14,238.34		13,559.42	2,797.97
Reserve for Sheriff - Project Lifesaver		2,404.00		482.00	1,922.00
Reserve for Marketing Partnership Program	6,599.05	15.00		119.30	6,494.75
Reserve for County Bird Festivals	14,513.52	3,955.00		3,160.00	15,308.52

(Continued)

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Miscellaneous Trust Reserves
For the Year Ended December 31, 2010

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Fees, Refunds</u> <u>and Donations</u>	<u>Budget</u> <u>Appropriations</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
Reserve for Special Child Health Services	\$ 2,070.00				\$ 2,070.00
Reserve for Library Book Donation	2,414.95	\$ 293.99			2,708.94
Reserve for Motor Vehicle Theft	1,415.00				1,415.00
Reserve for Attorney Identification Card Program	107.00	114.00			221.00
Reserve for 911 - Bequests/Donations	10,000.00			\$ 3,000.00	7,000.00
	<u>\$ 8,418,367.76</u>	<u>\$ 3,190,354.45</u>	<u>\$ 3,300,000.00</u>	<u>\$ 7,435,762.67</u>	<u>\$ 7,472,959.54</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, 2010

Balance Dec. 31, 2009		\$ 390,169.81
Increased by:		
Forfeited	\$ 60,749.50	
Direct Forfeiture	11,641.68	
Interest on Investments	1,542.85	
		73,934.03
		464,103.84
Decreased by:		
Law Enforcement Expenditures		38,353.75
Balance Dec. 31, 2010		\$ 425,750.09

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, 2010

Balance Dec. 31, 2009		\$ 352,612.17
Increased by:		
Funds Confiscated by Seizure		162,497.81
		515,109.98
Decreased by:		
Payments to County Prosecutor's Law Enforcement Trust Account	\$ 48,848.55	
Contributive Share to Other Law Enforcement Agencies	11,900.95	
Refunds of Seized Funds	39,723.00	
Transferred to Other Law Enforcement Agencies	18,336.00	
Transferred to Unclaimed Funds	47,356.75	
		166,165.25
Balance Dec. 31, 2010		\$ 348,944.73

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, 2010

Balance Dec. 31, 2009		\$	22,371.80
Increased by:			
Interest	\$	73.49	
Reimbursement of Expenditures		3,906.76	
			3,980.25
			26,352.05
Decreased by:			
Law Enforcement Expenditures			9,669.09
Balance Dec. 31, 2010		\$	16,682.96

COUNTY OF CUMBERLAND
TRUST FUND
 Statement of Reserve for County Prosecutor--Asset Maintenance Account
 For the Year Ended December 31, 2010

Balance Dec. 31, 2009		\$	48,628.52
Increased by:			
Receipts:			
Interest	\$	1,397.12	
Reimbursement of Expenditures		81.00	
			1,478.12
			50,106.64
Decreased by:			
Payments			7,632.00
Balance Dec. 31, 2010		\$	42,474.64

COUNTY OF CUMBERLAND
TRUST -- COUNTY OPEN SPACE FUND
Statement of Reserve for Farmland Preservation
For the Year Ended December 31, 2010

Balance Dec. 31, 2009		\$ 570,183.73
Increased by:		
Cash Receipts:		
State of New Jersey	\$ 427,881.16	
2010 One-Cent Tax Levy	963,843.54	
Added and Omitted Taxes	9,664.40	
Interest	<u>3,621.36</u>	
		<u>1,405,010.46</u>
		1,975,194.19
Decreased by:		
Farmland Preservation Expenses		<u>644,535.12</u>
Balance Dec. 31, 2010		<u><u>\$ 1,330,659.07</u></u>

Exhibit SB-10

COUNTY OF CUMBERLAND
TRUST -- AUDIO VISUAL AID FUND
Statement of Reserve for Audio-Visual Aid
For the Year Ended December 31, 2010

Balance Dec. 31, 2009		\$ 68,442.38
Increased by:		
Reimbursements		<u>71,955.55</u>
		140,397.93
Decreased by:		
Payments		<u>73,500.85</u>
Balance Dec. 31, 2010		<u><u>\$ 66,897.08</u></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, 2010

Balance Dec. 31, 2009		\$ 42,310,439.80
Increased by Receipts:		
Budget Appropriation:		
Capital Improvement Fund	\$ 50,000.00	
Reserve for Retirement of Debt	477,627.10	
Reimbursements to Improvement Authorizations	<u>19,263.99</u>	
		<u>546,891.09</u>
		42,857,330.89
Decreased by Disbursements:		
Improvement Authorizations	5,020,315.47	
Reserve for Encumbrances	2,716,826.00	
Reserve for Retirement of Debt	<u>477,627.10</u>	
		<u>8,214,768.57</u>
Balance Dec. 31, 2010		<u><u>\$ 34,642,562.32</u></u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Analysis of General Capital Cash
 For the Year Ended December 31, 2010

	<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, 2010</u>	
	<u>Balance Dec. 31, 2009</u>	<u>Budget Appropriations</u>	<u>Miscellaneous</u>	<u>Improvement Authorizations</u>	<u>Miscellaneous</u>	<u>From</u>	<u>To</u>		
Fund Balance	\$ 1,016,425.00							\$ 1,016,425.00	
Capital Improvement Fund	898,022.35	\$ 50,000.00						948,022.35	
Reserve for Encumbrances	2,716,826.00					\$ 2,716,826.00	\$ 3,081,301.08	3,081,301.08	
Reserve for Retirement of Debt			\$ 477,627.10		\$ 477,627.10				
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			\$ 7,395.24		434.25	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			24,563.43		365.00	24,928.43		
2002-1	Various Capital Improvements	190,269.92		903.13		4,800.11	5,703.24	190,269.92	
2003-1	Refunding of Pension Liability	(15,487.00)						(15,487.00)	
2003-2	Various Capital Improvements	333,603.13				12,623.45	12,623.45	333,603.13	
2004-1	Various Capital Improvements					2,337.77	2,337.77		
2005-1	Various Capital Improvements					3,749.50	4,049.50	300.00	
2005-2	Various Capital Improvements					24,234.15	24,234.15		
2006-3	Various Capital Improvements	1,535,014.92		815,297.45		183,402.01	125,103.04	661,418.50	
2007-2	Various Capital Improvements	11,712,703.25		122,877.50		759,206.69	257,225.18	11,087,844.24	
2007-4	Capital Improvement - Courthouse	2,854,017.00		6,474.48		21,021.89	3,496.37	2,830,017.00	
2007-5	Various Capital Improvements	2,630.23		41,023.68		1,305.00	39,698.45		
2008-2	Various Capital Improvements	2,300,000.00						2,300,000.00	
2008-3	Various Capital Improvements	7,993,141.37		3,278,038.75		819,897.03	1,194,176.81	5,089,382.40	
2008-4	Building Acquisitions and Renovations	1,504,688.92		1,036,859.34		34,766.75	872,773.76	1,305,836.59	
2009-1	Various Capital Improvements	7,859,148.00		2,148,882.12		2,952,123.99	46,852.00	2,804,993.89	
2009-2	Building Acquisitions and Renovations	1,240,693.84		216,648.35		68,243.41	91,659.00	1,047,461.08	
2010-4	Various Capital Improvements			18,914.01		569,423.91	2,380,769.19	1,792,431.27	
		<u>\$ 42,310,439.80</u>	<u>\$ 50,000.00</u>	<u>\$ 477,627.10</u>	<u>\$ 7,717,877.48</u>	<u>\$ 477,627.10</u>	<u>\$ 8,178,896.27</u>	<u>\$ 8,178,896.27</u>	<u>\$ 34,642,562.32</u>
Improvement Authorizations				\$ 5,001,051.48					
Reserve for Encumbrances				<u>2,716,826.00</u>					
				<u>\$ 7,717,877.48</u>					

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation -- Funded
For the Year Ended December 31, 2010

Balance Dec. 31, 2009		\$ 81,044,372.02
Decreased by:		
2010 Budget Appropriations to Pay Bonds:		
Serial Bonds	\$ 6,500,000.00	
Green Acres Loan Program	<u>83,406.48</u>	
		<u>6,583,406.48</u>
Balance Dec. 31, 2010		<u><u>\$ 74,460,965.54</u></u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation -- Unfunded
For the Year Ended December 31, 2010

<u>Ordinance Number</u>		<u>Balance Dec. 31, 2009</u>	<u>Balance Dec. 31, 2010</u>	<u>Analysis of Balance Dec. 31, 2010</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				
2002-1	Various Capital Improvements	400.00	400.00		400.00
2003-1	Refunding of Unfunded Pension Liability	15,487.00	15,487.00	15,487.00	
2003-2	2003 Various Capital Improvements	36.00	36.00		36.00
2004-1	2004 Various Capital Improvements				
2005-2	2005 Various Capital Improvements				
2006-3	2006 Various Capital Improvements	413.00	413.00		413.00
2008-3	2007 Various Capital Improvements	275.00	275.00		275.00
2009-1	2009 Various Capital Improvements				
2009-2	Building Acquisitions and Renovations	42,427.35	42,427.35		42,427.35
		<u>\$ 98,068.70</u>	<u>\$ 98,068.70</u>	<u>\$ 46,744.13</u>	<u>\$ 51,324.57</u>

Improvement Authorizations -- Unfunded

\$ 51,324.57

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Reserve for Retirement of Debt
For the Year Ended December 31, 2010

Accrued in 2010:		
Cash Receipts	\$	477,627.10
Decreased by:		
Anticipated as Revenue in the Current Fund	\$	<u>477,627.10</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2010

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2010</u>			<u>Balance Dec. 31, 2009</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2010</u>
			<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>			
General Obligation Bonds	04/15/96	\$ 8,570,000.00	04/15/11	\$ 700,000.00	5.200%	\$ 1,400,000.00	\$ 700,000.00	\$ 700,000.00
General Obligation Bonds	10/01/01	6,952,000.00	10/01/11	952,000.00	4.000%	1,952,000.00	1,000,000.00	952,000.00
County College Bonds	08/01/02	6,300,000.00	08/01/11	500,000.00	3.700%	4,000,000.00	500,000.00	3,500,000.00
			08/01/12 - 15	500,000.00	4.000%			
			08/01/16	500,000.00	4.125%			
			08/01/17	500,000.00	4.200%			
General Obligation Bonds	08/01/02	6,300,000.00	08/01/11	500,000.00	3.800%	4,000,000.00	500,000.00	3,500,000.00
			08/01/12 - 15	500,000.00	4.000%			
			08/01/16	500,000.00	4.125%			
			08/01/17	500,000.00	4.200%			
County College Bonds	08/15/06	9,000,000.00	08/15/11 - 13	500,000.00	4.125%	7,800,000.00	500,000.00	7,300,000.00
			08/15/14 - 16	600,000.00	4.125%			
			08/15/17 - 21	800,000.00	4.125%			
General Obligation Bonds	08/15/06	19,500,000.00	08/15/11 - 12	1,300,000.00	4.062%	16,300,000.00	1,200,000.00	15,100,000.00
			08/15/13	1,400,000.00	4.062%			
			08/15/14	1,500,000.00	4.062%			
			08/15/15 - 16	1,600,000.00	4.062%			
			08/15/17 - 18	2,000,000.00	4.062%			
			08/15/19 - 21	800,000.00	4.062%			
General Obligation Bonds	11/01/07	28,300,000.00	11/01/11 - 12	1,500,000.00	3.500%	26,100,000.00	1,300,000.00	24,800,000.00
			11/01/13 - 14	1,700,000.00	3.500%			
			11/01/15	1,900,000.00	5.000%			
			11/01/16	1,900,000.00	4.000%			
			11/01/17 - 20	2,000,000.00	4.000%			
			11/01/21 - 23	2,200,000.00	4.000%			

(Continued)

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2010

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2010</u>			<u>Balance Dec. 31, 2009</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2010</u>					
			<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>								
General Obligation Bonds	12/15/09	\$ 18,567,000.00	12/15/11	\$ 800,000.00	2.500%	\$ 18,567,000.00	\$ 800,000.00	\$ 17,767,000.00					
			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%								
											\$ 80,119,000.00	\$ 6,500,000.00	\$ 73,619,000.00

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Green Acres Loan Payable
For the Year Ended December 31, 2010

Ordinance Number	Improvement Description	Balance Dec. 31, 2009	Paid by Budget Appropriation	Balance Dec. 31, 2010
1996-2	Improvements to Sunset Lake Dam	\$ 512,187.18	\$ 49,469.10	\$ 462,718.08
1999-1	Various Capital Improvements	413,184.84	33,937.38	379,247.46
		<u>\$ 925,372.02</u>	<u>\$ 83,406.48</u>	<u>\$ 841,965.54</u>

COUNTY OF CUMBERLAND
 General Capital Fund
 Statement of Improvement Authorizations
 For the Year Ended December 31, 2010

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2009		2010 Authorizations	Paid or Charged	Balance Dec. 31, 2010	
		Date	Amount	Funded	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
2002-1	Various Capital Improvements	07/11/02	2,592,000.00	190,269.92	400.00			190,269.92	400.00
2003-2	Various Capital Improvements	07/15/03	3,232,670.00	333,603.13	36.00			333,603.13	36.00
2005-1	Various Capital Improvements	02/23/05	624,637.42				\$ (300.00)	300.00	
2006-3	Various Capital Improvements	08/10/06	6,802,540.00	1,535,014.92	413.00	\$ (68,052.42)	805,544.00	661,418.50	413.00
2007-2	Various Capital Improvements	06/28/07	20,000,000.00	11,712,703.25		(10,000.00)	614,859.01	11,087,844.24	
2007-4	Capital Improvement - Courthouse	11/08/07	3,000,000.00	2,854,017.00			24,000.00	2,830,017.00	
2007-5	Various Capital Improvements	11/08/07	518,471.19	2,630.23			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	7,993,141.37	275.00	(177,716.77)	2,726,042.20	5,089,382.40	275.00
2008-4	Building Acquisitions and Renovations	12/22/08	3,250,000.00	1,504,688.92			198,852.33	1,305,836.59	
2009-1	Various Capital Improvements	09/10/09	7,906,000.00	7,859,148.00		(2,125,000.00)	2,929,154.11	2,804,993.89	
2009-2	Building Acquisitions and Renovations	09/10/09	1,391,673.42	1,240,693.84	42,427.35		193,232.76	1,047,461.08	42,427.35
2010-4	Various Capital Improvements	08/26/10	2,380,769.19			2,380,769.19	588,337.92	1,792,431.27	
Totals				\$ 37,725,910.58	\$ 51,324.57	\$ -	\$ 8,082,352.56	\$ 29,643,558.02	\$ 51,324.57
Reserve for Encumbrances							\$ 3,081,301.08		
Reimbursed							(19,263.99)		
Disbursed							5,020,315.47		
							<u>\$ 8,082,352.56</u>		

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2010

Balance Dec. 31, 2009	\$	2,716,826.00
Increased by Charges to:		
2010 Improvement Authorizations		3,081,301.08
		5,798,127.08
Decreased by:		
Payments		2,716,826.00
Balance Dec. 31, 2010	\$	3,081,301.08

Analysis of Balance Dec. 31, 2010

Improvement Authorizations	\$	3,081,301.08
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Exhibit SC-10

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Capital Improvement Fund
For the Year Ended December 31, 2010

Balance Dec. 31, 2009	\$	898,022.35
Increased by:		
Current Fund Budget Appropriation		50,000.00
Balance Dec. 31, 2010	\$	948,022.35

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Bonds and Notes Authorized But Not Issued
For the Year Ended December 31, 2010

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2009</u>	<u>Balance Dec. 31, 2010</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		
2002-1	Various Capital Improvements	400.00	400.00
2003-1	Refunding of Unfunded Pension Liability	15,487.00	15,487.00
2003-2	Various Capital Improvements	36.00	36.00
2004-1	Various Capital Improvements		
2005-1	Various Capital Improvements		
2006-3	Various Capital Improvements	413.00	413.00
2008-3	Various Capital Improvements	275.00	275.00
2009-1	Various Capital Improvements		
2009-2	Building Acquisitions and Renovations	42,427.35	42,427.35
		<u>\$ 98,068.70</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, 2010 and 2009

	<u>Dec. 31, 2010</u>	<u>Dec. 31, 2009</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 138,557.38	\$ 162,115.71
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 15,659.77	\$ 21,818.22
Due to State of New Jersey	16,714.90	23,908.65
Reserve for Attorneys' Deposits	106,182.71	116,388.84
	<u>\$ 138,557.38</u>	<u>\$ 162,115.71</u>

See Exhibit SL for Cash Reconciliation at December 31, 2010.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2010

<hr/>		
Balance Dec. 31, 2009		
County Clerk Fees	\$	15,114.50
Realty Transfer Fees		6,365.00
Interest		<u>338.72</u>
		\$ 21,818.22
Increased by:		
Collections:		
County Clerk Fees	\$	755,226.15
Realty Transfer Fees		217,038.00
Clerk - Modernization Trust Fund		<u>49,445.60</u>
		1,021,709.75
County Board of Health Priority Fund		66,075.00
Public Health Priority Funding		34,053.75
Interest Earned		<u>3,458.40</u>
		<u>1,125,296.90</u>
		1,147,115.12
Decreased by:		
Payments to County Treasurer:		
County Clerk Fees	759,204.15	
Realty Transfer Fees	218,620.00	
Clerk - Modernization Trust Fund	<u>49,338.60</u>	
		1,027,162.75
County Board of Health Priority Fund		68,050.00
Public Health Priority Funding		32,682.50
Interest		<u>3,560.10</u>
		<u>1,131,455.35</u>
Balance Dec. 31, 2010		<u><u>\$ 15,659.77</u></u>

Analysis of Balance Dec. 31, 2010

County Clerk Fees	\$	11,243.50
Realty Transfer Fees		4,179.25
Interest		<u>237.02</u>
		<u><u>\$ 15,659.77</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2010 and 2009

	<u>Dec. 31, 2010</u>	<u>Dec. 31, 2009</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 9,118.02	\$ 12,154.53
Custodian Account:		
Cash and Cash Equivalents	9,728,054.57	9,173,956.60
	\$ 9,737,172.59	\$ 9,186,111.13
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 1,857.53	\$ 5,792.45
Accounts Payable	35.93	33.67
Attorneys' Deposits	5,261.11	5,510.96
Reserve for Senior Free Wills	1,963.45	788.45
	9,118.02	12,125.53
Custodian Account:		
Reserve for Custodian Funds	9,728,054.57	9,173,985.60
	\$ 9,737,172.59	\$ 9,186,111.13

See Exhibit SL for Cash Reconciliation at December 31, 2010.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate Custodian Account
 Statement of Cash and Cash Equivalents
 For the Year Ended December 31, 2010

Balance Dec. 31, 2009		\$ 9,173,985.60
Increased by Receipts:		
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order	\$ 2,452,563.72	
Maturity of Certificate of Deposits	652,295.31	
Interest on Certificate of Deposits and Intermingled Minor Account	219,156.77	
		3,324,015.80
		12,498,001.40
Decreased by Disbursements:		
Payments Made Pursuant to Order by the County Court, Probate Division	2,297,773.36	
Purchase of Certificate of Deposits	470,065.07	
Interest, Penalties and Service Charges	2,108.40	
		2,769,946.83
Balance Dec. 31, 2010		\$ 9,728,054.57

Schedule of Cash and Cash Equivalents Dec. 31, 2010

Colonial Bank, FSB Guardianship -- Intermingled Minor Account		\$ 8,876,391.72
Susquehanna Patriot Bank		
Certificate of Deposit No.:		
xxx64		10,895.49
First National Bank of Elmer		
Certificate of Deposit No.:		
xxx36		40,332.78
xxx35		63,026.65
Century Federal Savings		
Certificates of Deposit Nos.:		
xxx58		100,949.31
xxx88		68,516.30
xxx97		76,728.35
xxx51		171,198.38
xxx49		52,716.17
xxx02		75,083.00
xxx50		71,018.05
xxx81		99,019.62
xxx79		22,178.75
		\$ 9,728,054.57

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2010

<hr/>		
Balance Dec. 31, 2009		
Surrogate Fees	\$ 5,774.80	
Interest	<u>17.65</u>	
		\$ 5,792.45
Increased by:		
Collections:		
Fees	148,361.99	
Surrogate - Modernization Trust Fund	8,698.00	
Interest Earned	<u>183.49</u>	
		<u>157,243.48</u>
		163,035.93
Decreased by:		
Payments to County Treasurer:		
Fees	152,292.13	
Surrogate - Modernization Trust Fund	8,698.00	
Interest Earned	<u>188.27</u>	
		<u>161,178.40</u>
Balance Dec. 31, 2010		<u><u>\$ 1,857.53</u></u>

Analysis of Balance Dec. 31, 2010

Surrogate Fees	\$ 1,844.66	
Interest	<u>12.87</u>	
		<u><u>\$ 1,857.53</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2010 and 2009

	<u>Dec. 31, 2010</u>	<u>Dec. 31, 2009</u>
<u>ASSETS</u>		
Cash	\$ 106,922.96	\$ 175,892.55
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 67.73	\$ 76.49
Garnish Payments	11,912.06	33,242.70
Levy Payments	2,369.75	3,855.22
Reserve for Attorneys' Deposits	5,561.15	7,699.52
Reserve for Sales and Executions	87,012.27	131,018.62
	\$ 106,922.96	\$ 175,892.55

See Exhibit SL for Cash Reconciliation at December 31, 2010.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2010

Balance Dec. 31, 2009		\$ 76.49
Increased by:		
Collections:		
Fees	\$ 168,093.64	
Sheriff - Modernization Trust Fund	13,706.00	
Interest Earned	1,092.11	
		182,891.75
		182,968.24
Decreased by:		
Payments to County Treasurer:		
Fees	168,093.64	
Sheriff - Modernization Trust Fund	13,706.00	
Interest	1,100.87	
		182,900.51
Balance Dec. 31, 2010		\$ 67.73

Analysis of Balance Dec. 31, 2010

Interest - Revenue		\$ 65.91
Interest - Extradition		0.63
Interest - Subpoena		1.19
		\$ 67.73

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Adjuster
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2010 and 2009

	<u>Dec. 31, 2010</u>	<u>Dec. 31, 2009</u>
<u>ASSETS</u>		
Accounts Receivable:		
Hospital Patients	\$ 850.74	\$ 1,050.74
State Institution Patients	7,784.34	7,784.34
	\$ 8,635.08	\$ 8,835.08
<u>RESERVES</u>		
Reserve for Accounts Receivable	\$ 8,635.08	\$ 8,835.08

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Adjuster
Statement of Due To County Treasurer
For the Year Ended December 31, 2010

Accrued in 2010

Increased by:

Collections:

Board of Hospital Patients	\$ 200.00	
Board of Patients in State Institutions	<u>29,808.24</u>	

\$ 30,008.24

Decreased by:

Payments to County Treasurer:

Board of Hospital Patients	\$ 200.00	
Board of Patients in State Institutions	<u>29,808.24</u>	

\$ 30,008.24

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Prosecutor's Confidential Fund
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2010 and 2009

	<u>Dec. 31, 2010</u>	<u>Dec. 31, 2009</u>
<u>ASSETS</u>		
Cash	\$ 14,261.89	\$ 6,071.89
<u>RESERVES</u>		
Reserve for Prosecutor's Confidential Fund	\$ 14,261.89	\$ 6,071.89

See Exhibit SL for Cash Reconciliation at December 31, 2010.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Cumberland Manor
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2010 and 2009

<u>ASSETS</u>	<u>Dec. 31, 2010</u>	<u>Dec. 31, 2009</u>
Cash	\$ 139,914.07	\$ 174,797.16
Petty Cash--Patients' Trust	300.00	300.00
Patients' Accounts Receivable	2,985,500.26	1,936,406.18
Due from Medicare	610,919.12	187,219.60
	<u>\$ 3,736,633.45</u>	<u>\$ 2,298,722.94</u>
 <u>LIABILITIES</u> <u>AND RESERVES</u>		
Due to County Treasurer	\$ 69,421.96	\$ 78,246.06
Reserve for Patient's Accounts Receivable	2,985,500.26	1,936,406.18
Reserve for Due from Medicare	610,919.12	187,219.60
Reserve for Patient Trust Fund	70,792.11	96,851.10
	<u>\$ 3,736,633.45</u>	<u>\$ 2,298,722.94</u>

See Exhibit SL for Cash Reconciliation at December 31, 2010.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Cumberland Manor
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2010

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Balance Dec. 31, 2009		
Board of Patients	\$ 78,224.78	
Interest	<u>21.28</u>	
		\$ 78,246.06
Increased by:		
Collections:		
Board of Patients	12,091,833.92	
Medicare	2,209,175.47	
Medicare Reimbursement	148,413.00	
Interest Earned	<u>1,756.41</u>	
		<u>14,451,178.80</u>
		14,529,424.86
Decreased by:		
Payments to County Treasurer:		
Permanent Disability--Patients in County		
Institutions (N.J.S.A.44:7-38 et seq.)	13,429,890.08	
Medical Peer Grouping System (Ch. 474, Laws of 1985)	872,121.76	
Medicare Reimbursement	143,413.00	
Interest	1,613.74	
Overpayment of Patients Board	<u>12,964.32</u>	
		<u>14,460,002.90</u>
Balance Dec. 31, 2010		<u><u>\$ 69,421.96</u></u>

Analysis of Balance Dec. 31, 2010

Board of Patients	\$ 54,681.44	
Medicare	9,576.57	
Medicare Reimbursement	5,000.00	
Interest	<u>163.95</u>	
		<u><u>\$ 69,421.96</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Statement of Cash Reconciliation
 For the Year Ended December 31, 2010

	<u>Bank</u>	<u>Balance per Certification</u>	<u>Date</u>	<u>Add: Deposit in Transit</u> <u>Amount</u>	<u>Outstanding Checks per Permanent Record</u>		<u>Balance</u>	<u>Reference</u>
County Clerk:								
Revenue Account	(A)	\$ 196,277.28	01/04/11	\$ 15,255.50	\$ 72,975.40		<u>\$ 138,557.38</u>	(SE)
Surrogate:								
Revenue Account	(A)	6,264.32	01/04/11	990.25	100.00	\$ 7,154.57		
Senior Free Wills	(A)	1,963.45				<u>1,963.45</u>	<u>\$ 9,118.02</u>	(SF)
Sheriff:								
Revenue Account	(C)	131,619.65			24,698.51	106,921.14		
Extradition Account	(C)	2,950.80			2,950.17	0.63		
Subpeona Account	(C)	2,801.19			2,800.00	<u>1.19</u>	<u>\$ 106,922.96</u>	(SG)
Prosecutors Office:								
Confidential Func	(B)	15,761.89			1,500.00		<u>\$ 14,261.89</u>	(SI)
Cumberland Manor:								
Revenue Account	(B)	54,887.59				54,887.59		
Medicare Account	(B)	14,604.37				14,604.37		
Patient's Trust Account	(B)	72,131.94			1,709.83	<u>70,422.11</u>	<u>\$ 139,914.07</u>	(SJ)

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

COUNTY OF CUMBERLAND

PART 2

SINGLE AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2010**

**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT
AND MATERIAL EFFECT ON 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 County 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 could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2010. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2010.

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 to determine the 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 program 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
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
July 26, 2011

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COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2010

<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:						
Direct Federal Funding:						
U.S. Department of Health and Human Services:						
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-06	H0-785-361	\$ 821,431.00		3-1-10 2-28-11
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-06	H9-785-361	781,046.00		3-1-09 2-28-10
Minority AIDS Incentive Program	93.914	H3MHA08429A0	H0-785-363	76,225.00		8-1-09 7-31-10
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
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A0-787-495&496	55,046.00	\$ 63,823.00	7-1-10 6-30-11
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A9-787-495&496	53,442.00		7-1-09 6-30-10
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A8-787-495&496	54,643.00		7-1-08 6-30-09
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A7-787-495&496	64,393.00		7-1-07 6-30-08
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A5-787-495&496	53,668.00		7-1-05 6-30-06
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A4-787-495&496	53,226.00		7-1-04 6-30-05
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A3-787-495&496	53,226.00		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:						
Cumberland County Jail Diversion Task Force - Mental Health	16.745	N/A	G0-759-380	247,049.00		10-1-10 9-30-12
Comprehensive Jail - Based Reentry Strategies - ARRA	16.803	N/A	G0-759-360	125,000.00		10-1-10 9-30-12
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G0-759-371	96,096.00		1-1-10 12-31-10
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G9-759-371	100,531.00		1-1-09 12-31-09
SCAPP-State Criminal Alien Assistance Program	16.606	N/A	G8-759-371	102,998.00		1-1-08 12-31-08
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						
U.S. Department of Homeland Security:						
Homeland Security Grant - FY 10	97.067	05-ODP-006	G0-747-664	488,866.90		1-1-10 12-31-10
Homeland Security Grant - FY 09	97.067	05-ODP-006	G0-747-464	417,256.45		1-1-10 12-31-10
State Homeland Security Grant	97.067	05-ODP-006	G8-747-664	520,646.96		1-1-08 12-31-08
State Homeland Security Grant	97.067	05-ODP-006	G7-747-664	426,843.20		1-1-07 12-31-07
State Homeland Security Grant	97.067	05-ODP-006	G5-747-663	510,682.05		1-1-05 12-31-05
State Homeland Security Grant	97.067	04-ODP-006	G4-747-663	1,011,657.00		1-1-04 12-31-04
Emergency Management Agency Assist	97.042	066-1200-100-726	G0-747-369	50,000.00		1-1-10 12-31-10
Emergency Management Agency Assist	97.042	066-1200-100-726	G9-747-669	50,000.00		1-1-09 12-31-09
Emergency Management Agency Assist	97.042	066-1200-100-726	G8-747-669	82,000.00		1-1-08 12-31-08
Commodities Distribution Plan	97.042	066-1200-100-A05	G0-747-668	67,370.00		1-1-09 12-31-09
Decontamination Training	97.XXX	N/A	G0-747-366	6,123.47		1-1-10 12-31-10
Total U.S. Dept. of Homeland Security						
U.S. Department of Agriculture:						
USDA Rural Business Enterp-Nabb Ave Ext.	20.205	078-6300-480-xxx	G8-768-601	121,000.00		1-1-08 12-31-08
Total Direct Federal Funding						
U.S. Department of Health and Human Services:						
Division of Youth and Family Services:						
Childhood Lead Poisoning Prevention	93.197	046-4275-100-156	H0-785-364	208,250.00		1-1-10 12-31-10
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
Passed Through State Department of Health:						
Special Child Health Services-						
Case Management Unit - Case Mgmt	93.992	02-241-EIPL-1	H0-785-357	280,127.00		7-1-10 6-30-11
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 - Part C EIP	93.993	02-241-EIPL-0	H0-785-358	80,691.00		7-1-10 6-30-11
Case Management Unit - Part C EIP	93.993	02-241-EIPL-0	H8-785-358	272,828.00		7-1-08 6-30-09
Division of Family Development:						
Social Services for the Homeless - ARRA	93.714	054-7550-100-072	A0-787-611	284,526.00		1-1-10 12-31-10
Social Services for the Homeless - ARRA	93.714	054-7550-100-072	A9-787-611	108,960.00		1-1-09 12-31-09
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	A0-787-300	406,425.00	81,606.00	1-1-10 12-31-10
Special Services for the Aging - Area Plan Title C	93.045	046-4275-100-xxx	A0-787-300	798,925.00		1-1-10 12-31-10
Special Services for the Aging - Area Plan Title E	93.052	046-4275-100-xxx	A0-787-300	106,182.00		1-1-10 12-31-10
Special Services for the Aging - Area Plan Title D	93.043	046-4275-100-xxx	A0-787-300	22,079.00		1-1-10 12-31-10
Special Services for the Aging - Area Plan - Social Services Block Grant (SSBG)	93.667	046-4275-100-xxx	A0-787-300	572,716.00		1-1-10 12-31-10
Special Services for the Aging - Area Plan - Outreach Medicaid	93.778	046-4275-100-xxx	A0-787-300	25,798.00		1-1-10 12-31-10
Special Services for the Aging - Area Plan - State Health Insurance Program (SHIP)	93.779	046-4275-100-xxx	A0-787-300	8,482.00		1-1-10 12-31-10
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		1-1-09 12-31-09

Balance Dec. 31, 2009	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2010 Encumbrances	Balance Dec. 31, 2010	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 34,615.13	\$ 821,431.00	1	\$ 4,085.00	\$ 173,131.65	\$ 619,750.97	\$ 32,633.38	\$ 125,743.55	\$ 788,797.62
	76,225.00	1,3	455,062.94	489,677.65		0.42	571,033.54	781,045.58
4,590.00		3	64,044.00	28,727.56	44,640.00	2,857.44		
152.87		3	4.00	66,566.31	1,789.25	278.44	66,566.31	68,355.56
	118,869.00				3.00	153.87	4,608.00	66,976.13
94,715.36		2,3	(29,365.32)	40,480.58	367.82	78,020.60	12,317.00	40,848.40
4,950.01		2	(4,950.01)	65,350.04				112,751.68
8,463.65		2	(8,463.65)				36,824.00	138,170.99
6,864.34		2	(6,864.34)					126,565.35
23,500.52		2	(23,500.52)					115,111.66
4,798.87		2	(4,798.87)					92,786.48
								107,878.13
182,650.75	1,016,525.00		445,253.23	863,933.79	666,551.04	113,944.15	817,092.40	2,439,287.58
1,437,991.60		2	(5.78)	1,437,985.82		0.00	1,437,985.82	25,615,300.00
	247,049.00					247,049.00		
	125,000.00			2,123.88	3,000.00	119,876.12		5,123.88
	96,096.00					96,096.00	96,096.00	
100,531.00				57,852.50		42,678.50		57,852.50
102,998.00					26,208.00	76,790.00		26,208.00
20,203.25		3	11,408.00	31,611.25				137,346.00
223,732.25	468,145.00		11,408.00	91,587.63	29,208.00	582,489.62	96,096.00	226,530.38
	488,866.90			44,267.22	43,120.20	401,479.48		87,387.42
	417,256.45					417,256.45		
424,670.82		3	39,488.90	79,211.79	46,217.73	338,730.20	79,298.79	181,916.76
206,284.66		3	137,454.77	335,145.84	7,806.26	787.33	384,447.22	426,055.87
21,635.97		3	223.75			21,859.72		488,822.33
1.00		2	(1.00)					1,011,657.00
	50,000.00					50,000.00		
		1,3	43,222.37	16,161.79	1,937.30	25,123.28	50,000.00	24,876.72
		1,3	4,388.77	4,362.44		26.33		81,973.67
		1	67,370.00	9,724.13		57,645.87	29,229.27	9,724.13
	6,123.47			5,639.17		484.30		5,639.17
652,592.45	962,246.82		292,147.56	494,512.38	99,081.49	1,313,392.96	542,975.28	2,318,053.07
121,000.00						121,000.00		
2,617,967.05	2,446,916.82		748,803.01	2,888,019.62	794,840.53	2,130,826.73	2,894,149.50	30,599,171.03
	208,250.00			57,938.71	3,318.78	146,992.51		61,257.49
156,220.62		1,3	6,356.40	150,299.85		12,277.17	187,742.00	236,722.83
17,928.58		1	186.10			18,114.68		190,885.32
	280,127.00			90,057.39	939.58	189,130.03		90,996.97
51,290.56				46,062.36		5,228.20	73,462.00	73,462.80
8,692.04						8,692.04		88,962.96
	80,691.00			33,443.86	20.00	47,227.14		33,463.86
62,546.31	54,698.00	3	2,036.52	117,943.22		1,337.61	217,457.00	271,490.39
	284,526.00			271,042.40	6,158.99	7,324.61	257,263.00	277,201.39
		1,3	108,960.00	108,960.00			108,960.00	108,960.00
	488,031.00	1	(160.15)	388,263.57	50,864.93	48,742.35	974,744.00	439,288.65
	798,925.00	2	(58,478.00)	661,535.24	8,750.30	70,161.46		670,285.54
	106,182.00			81,391.01	21,834.99	2,956.00		103,226.00
	22,079.00			17,846.00	4,233.00			22,079.00
	572,716.00			439,581.21	67,433.65	65,701.14		507,014.86
	25,798.00			15,647.85	5,293.61	4,856.54		20,941.46
	8,482.00			8,482.00				8,482.00
57,577.11		1,2,3	4,447.64	62,024.75			728,751.00	520,340.00
97,636.01		2,3	(55,994.76)	41,641.25				746,418.24
1,075.00		2,3	24,597.29	25,672.29				107,310.00
		1,2,3	2,998.00	2,998.00				24,960.00
141,865.92		3	25,634.34	167,500.26				569,716.00

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2010

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period From</u>	<u>To</u>
Federal and State Grant Fund (Cont'd):							
U.S. Department of Health and Human Services (Cont'd):							
Passed Through New Jersey Department of Health and Senior Services (Cont'd):							
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 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		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 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-09-PY10	J0-798-420	1,127,178.00		7-1-10	6-30-11
WIA Youth Activities	17.259	ET-09-PY10	J0-798-420	1,081,163.00		7-1-10	6-30-11
WIA Dislocated Workers	17.278	ET-09-PY10	J0-798-420	695,239.00		7-1-10	6-30-11
Workforce Investment Act (WIA)							
WIA Adult Program	17.258	ET-08-PY09	J9-798-420	961,000.00		7-1-09	6-30-10
WIA Youth Activities	17.259	ET-08-PY09	J9-798-420	902,790.00		7-1-09	6-30-10
WIA Dislocated Workers	17.260	ET-08-PY09	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-PY08	J8-798-420	673,141.00		7-1-08	6-30-09
WIA Youth Activities - ARRA	17.259	ET-07-PY08	J8-798-420	1,420,438.00		7-1-08	6-30-09
WIA Dislocated Workers - ARRA	17.260	ET-07-PY08	J8-798-420	1,328,589.00		7-1-08	6-30-09
Workforce Investment Act (WIA)							
WIA Youth Activities	17.259	ET-07-PY08	J8-798-420	959,237.00		7-1-08	6-30-09
Disability Program Navigator	17.266	ET-09-PY10	J0-798-420	37,385.00		7-1-09	12-31-10
Work First New Jersey							
TANF	93.558	ET-09-PY10	J0-798-420-100	1,509,435.00		7-1-10	6-30-11
TANF	93.558	ET-08-PY09	J9-798-420-100	1,601,423.00		7-1-09	6-30-10
TANF	93.558	ET-07-PY08	J8-798-420-100	1,940,185.00		7-1-08	6-30-09
TANF	93.558	ET-06-PY07	J7-798-420-100	1,889,901.00		7-1-07	6-30-08
WDP - Learning Link	84.002	ET-09-PY10	J0-798-420	62,500.00		7-1-10	6-30-11
Post TANF Dislocated Worker Advance Program	17.260	ET-07-PY08	J9-798-420	66,000.00		7-1-09	6-30-10
Post TANF Dislocated Worker Advance Program	17.260	ET-08-PY09	J8-798-420	66,000.00		7-1-08	6-30-09
TANF - ARRA	93.714	ET-09-PY10	J0-798-420	307,700.00		7-1-10	6-30-11
Total U.S. Department of Labor							
U.S. Bureau of Justice:							
Passed Through the State Department of Law and Public Safety:							
Division of Criminal Justice:							
Victims of Crime Act	16.575	066-1020-100-143	G0-757-371	130,019.00	32,505.00	10-1-09	12-31-10
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
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	G0-757-370	45,482.60	13,000.00	1-1-10	12-31-10
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
Edward Byrne Memorial Justice Assistance Grant							
Justice Assistance Grant (JAG) - Multi-Jurisdictional							
Narcotics Grant - ARRA	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 - ARRA	16.803	066-1020-100-364	G0-757-372	116,514.00	116,514.00	2-1-10	1-31-11
Justice Assistance Grant (JAG) - Local Law							
Enforcement Block Grant/Megan's Law	16.738	066-1020-100-364	G0-757-373	15,815.00		1-1-10	12-31-10
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

Balance Dec. 31, 2009	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2010 Encumbrances	Balance Dec. 31, 2010	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 3,081.56				\$ 3,081.56				\$ 8,404.00
2,879.55		3	\$ 388.65	3,268.20				9,850.00
15,924.00		3	826.91	16,750.91			\$ 2,965.00	20,924.00
28,331.00	\$ 3,171.00	3	10,049.18	41,551.18			8,267.00	39,331.00
35,314.75		2	(35,314.75)				35,300.00	380,219.25
36,086.96		1,2	(36,086.96)					719,829.04
326.00		2	(326.00)					24,955.00
1,241.23		2	(1,241.23)					568,479.77
2,838.86		2	(2,838.86)					5,720.14
4,925.25		2	(4,925.25)					10,974.75
54,226.88		2,3	(54,226.88)					395,162.12
27,954.68		2	(27,954.68)					704,957.32
1.00		2	(1.00)					104,790.00
5,374.98		2	(5,374.98)					563,349.02
1,014.89		2	(1,014.89)					9,072.11
47,009.45		2	(47,009.45)					309,064.55
35,246.32		2	(35,246.32)					667,911.68
41.93		2	(41.93)					104,121.07
3,049.79		2	(3,049.79)					21,189.21
16,364.22		2	(16,364.22)					568,569.78
48,945.81		2	(48,945.81)					385,177.19
89,653.24		2	(89,653.24)					633,551.76
7,094.40		2	(7,094.40)					158,787.60
4,446.73		2	(4,446.73)					19,967.27
5,040.02		2	(5,040.02)					529,683.98
3,301.01		2	(3,301.01)					17,698.99
19,279.06		2	(19,279.06)					373,488.94
6,259.95		2	(6,259.95)					663,756.05
1,005.45		2	(1,005.45)					23,971.55
879.51		2	(879.51)					481,902.49
62,684.81		2	(62,684.81)					307,011.19
29,489.57		2	(29,489.57)					608,517.43
2,251.35		2	(2,251.35)					92,797.65
1,349.28		2	(1,349.28)					284,406.72
901,067.53	2,025,384.00		(598,388.28)	1,977,235.28	\$ 158,410.48	\$ 192,417.49	1,750,027.00	13,557,654.37
1,197,745.64	2,933,676.00		(480,849.26)	2,852,983.07	168,847.83	628,741.48	2,594,911.00	14,991,058.38
	1,127,178.00			273,175.50	206,647.59	647,354.91	346,480.00	479,823.09
	1,081,163.00				92,514.90	988,648.10		92,514.90
	695,239.00			110,713.26	171,051.29	413,474.45		281,764.55
499,450.92		3	302,671.33	802,122.25			2,143,258.96	961,000.00
699,854.76		3	177,967.60	725,789.83		152,032.53		750,757.47
360,994.01		3	148,919.07	509,913.08				684,874.00
409,246.61		3	132,307.88	513,863.75	1,434.50	26,256.24	1,584,891.00	646,884.76
429,800.71		3	58,225.76	422,529.86	22,913.68	42,582.93		1,377,855.07
393,969.67	612,671.00	1,3	104,751.30	644,556.00	102,370.96	364,465.01		964,123.99
66,845.98		1,3	19,587.63	86,433.61			175,419.04	959,237.00
	37,385.00			37,385.00			9,324.00	37,385.00
	1,991,167.00			708,790.60	332,752.65	949,623.75	625,242.00	559,811.25
	1,178.77	1,2,3	1,310,845.44	1,268,275.14	18,662.35	25,086.72	1,355,308.00	1,576,336.28
		1,3	97,209.47	55,202.37		42,007.10	54,346.00	1,898,177.90
		1,2						1,889,901.00
	62,500.00			23,529.60	16,091.74	22,878.66	18,256.00	39,621.34
66,000.00				17,684.89	6,561.16	41,753.95	31,942.00	24,246.05
23,621.77		3	3,296.00	26,917.77			15,763.00	66,000.00
	307,700.00			97,953.61	187.31	209,559.08	97,955.00	98,140.92
2,949,784.43	5,916,181.77		2,355,781.48	6,324,836.12	971,188.13	3,925,723.43	6,458,185.00	13,388,454.57
	162,524.00			31,096.98		131,427.02		31,096.98
120,173.18				120,173.18			112,610.00	140,763.00
15,824.85				15,824.85			24,051.54	30,720.00
	58,482.60					58,482.60		
33,968.00		3	25,746.31	59,714.31			21,147.24	84,569.00
6,059.63		2,3	(6,059.63)				7,401.47	93,355.00
4,876.09		3	48,719.44	53,595.53			96,868.00	157,536.00
	233,028.00			233,028.00			233,028.00	233,028.00
	15,815.00			15,815.00			11,861.00	15,815.00
14,365.64		3	1,979.00	16,344.64				100,000.00

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2010

<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 (Cont'd):							
Passed Through the State Department of Law and Public Safety (Cont'd):							
Division of Criminal Justice (Cont'd):							
Project Safe Neighborhoods	16.609	066-1020-100-377	G9-757-375	\$ 31,552.00		12-31-07	3-14-08
Federal Bullet Vest Grant	16.607	N/A	G0-757-382	291.16		1-1-10	12-31-10
Federal Bullet Vest Grant	16.607	N/A	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	G0-789-360	17,177.00	\$ 5,726.00	1-1-10	12-31-10
RSAT SA4-05 Resid. Substance Abuse Treatment	16.593	066-1020-100-260	G0-789-361	22,383.00	7,461.00	1-1-10	12-31-10
RSAT SA4-05 Resid. Substance Abuse Treatment	16.593	066-1020-100-260	G0-789-362	51,962.00	17,321.00	1-1-10	12-31-10
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
Juvenile Accountability Block Grant - JABG	16.523	066-1500-100-121	G0-791-378	22,437.00		1-1-10	12-31-10
Passed Through the City of Vineland							
Edward Byrne Memorial Justice Assistance Grant	16.738	066-1020-100-157	G0-757-374	15,519.00		1-1-09	12-31-09
Edward Byrne Memorial Justice Assistance Grant	16.738	066-1020-100-157	G9-757-374	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	G0-755-663	5,000.00		1-1-10	12-31-10
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	A0-787-433-437	1,020,000.00	383,249.00	1-1-10	12-31-10
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	A0-787-440-442	377,468.00		1-1-10	12-31-10
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
Job Access & Reverse Commute (JARC) Program	20.516	N/A	J0-798-422	125,000.00	125,000.00	1-1-10	12-31-10
Passed Through State Aid Highway Projects:							
Capital Transportation Program - 2010	20.205	078-6300-480-xxx	G0-768-642	1,000,000.00		---	---
Capital Transportation Program - 2009	20.205	078-6300-480-xxx	G0-768-642	4,366,000.00		---	---
Capital Transportation Program - 2009	20.205	078-6300-480-xxx	G9-768-642	3,154,000.00		---	---
Capital Transportation Program - 2008	20.205	078-6300-480-xxx	G8-768-642	3,177,000.00		---	---
Capital Transportation Program - 2007	20.205	078-6300-480-xxx	G7-768-642	3,177,000.00		---	---
Capital Transportation Program - 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 Construction of State Highway Facilities:							
Federal Highway Admin - Sherman Ave at the Boulevard	20.205	078-6300-480-xxx	G0-768-4XX	3,278,000.00		1-1-10	12-31-10
Federal Highway Admin - Resurf. CR 522,555,607,621,622,678 - ARRA	20.205	078-6300-480-xxx	G9-768-4XX	2,350,000.00		1-1-09	12-31-09
Federal Highway Admin - 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 - Buckshtem Rd CR 670 Resurf	20.205	078-6300-480-xxx	G5-768-434	60,080.00		1-1-05	12-31-05
Passed Through the South Jersey Transportation Authority:							
Subregional Planning Grant	20.515	N/A	G0-717-431	72,400.00	18,100.00	1-1-10	12-31-10
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, 2009	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2010 Encumbrances	Balance Dec. 31, 2010	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 0.04		2	\$ (0.04)			\$ 57,278.00	\$ 31,552.00	
11,564.76	\$ 291.16			\$ 699.81	\$ 531.98	\$ 291.16	291.16	
8,117.60				2,516.46	2,435.28	10,332.97	11,564.76	1,231.79
	22,903.00			22,903.00		3,165.86		24,959.14
	29,844.00			29,844.00			17,177.00	22,903.00
	69,283.00			11,835.00				29,844.00
19,343.11		3	40.04	19,383.15		57,448.00		11,835.00
	22,437.00			22,437.00			18,846.00	25,128.00
							22,429.00	22,437.00
	15,519.00							
		3	6,055.00	6,055.00		15,519.00		
5,119.00				618.75			16,051.00	16,051.00
3,320.25				3,320.25		4,500.25	638.75	638.75
							4,669.89	15,139.00
	5,000.00			4,539.32			9,216.20	4,539.32
7,871.69				350.00		460.68		194,053.31
1,454.74		2	(1,454.74)			7,521.69		4,000.00
								4,000.00
252,058.58	635,126.76		75,025.38	670,094.23	2,967.26	289,149.23	665,129.01	1,295,194.29
	1,403,249.00			958,768.48	7,816.87	436,663.65		966,585.35
579,949.24		3	6,046.95	421,704.19		164,292.00	835,687.98	1,340,249.00
248,178.47	7,600.00	3	160.00	198,795.00	1,785.20	55,358.27	970,392.00	1,290,457.73
200,236.51				12,144.04		188,092.47	6,919.35	1,103,391.53
8,862.20		2	(8,862.20)					1,202,907.80
6,652.79		2	(6,652.79)					1,168,030.21
1,558.68		2	(1,558.68)					1,335,768.32
71,691.57		2	(71,691.57)					859,831.43
	377,468.00			377,468.00				377,468.00
54,000.00						54,000.00		
121,826.37				67,826.37		54,000.00	545,528.42	382,555.00
11,668.05		2	(11,668.05)					266,406.95
5,985.74		2	(5,985.74)					247,265.26
	250,000.00			43,646.92	(6,383.88)	212,736.96	29,643.76	37,263.04
	1,000,000.00			811,285.61	185,092.39	3,622.00	750,000.00	996,378.00
	4,366,000.00			2,298,356.26	643,427.20	4,366,000.00	4,366,000.00	
3,154,000.00				63,855.43	2,628,903.11	212,216.54		2,941,783.46
2,628,903.11		3		593,561.75	836,231.23			3,177,000.00
394,300.83		3		42,952.53	42,952.53			3,177,000.00
		3						2,626,000.00
600.00						600.00		2,625,400.00
1,042,989.78		3	16,002.50	939,276.49	118,715.79	1,000.00		6,093,031.19
43,281.51						43,281.51		256,718.49
1,000,000.00				827,324.12	172,675.88		750,000.00	1,000,000.00
	3,278,000.00			41,203.82	3,154,285.37	82,510.81		3,195,489.19
		3	2,273,785.79	2,169,007.80	104,777.99		1,936,306.77	2,350,000.00
67,533.30		3	74,506.47	25,946.81	7,307.49	108,785.47	320,085.95	365,374.53
139,840.70		3	669,319.30	569,126.86	11,614.83	228,418.31	506,825.33	580,741.69
42,249.97		3	772,750.03	712,554.58	85,195.45	17,249.97	551,295.92	797,750.03
379,884.15		3	10,902.32		10,902.32	379,884.15		545,115.85
210,043.25		3	5,799.14		5,799.14	210,043.25		289,956.75
219,675.45		3	23,912.97	29,793.12		213,795.30	83,439.15	366,204.70
772,185.15		3	17,150.67	17,150.67		772,185.15	92,217.09	767,814.85
237,100.00		3	88,426.50	18,946.53		306,579.97	66,393.88	493,420.03
165,093.98		3	65,175.80		16,722.28	213,547.50		201,452.50
115,087.70		3	24,726.71		24,726.71	115,087.70		284,912.30
5,131.80		3	18,802.51	13,522.50		10,411.81		49,668.19
	90,500.00					52,000.00		38,500.00
90,500.00				84,279.50	1,320.16	6,220.50	67,423.60	102,379.50
21,550.55		3	1,320.16			21,550.55		177,549.45
71,525.69		2	(71,525.69)					90,500.00
								164,000.00
98,476.84	269,564.32	3	1,078.23	369,119.39			269,564.32	452,106.00
28.61		2	(28.61)					464,971.39
12,210,591.99	11,042,381.32		4,592,262.43	14,515,333.93	4,799,767.97	8,530,133.84	12,147,723.52	45,249,397.71

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2010

<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):							
Department of Community Affairs:							
Passed Through State Department of Human Services:							
Small Cities Block Grant (CDBG) - Cumberland Manor Improvements	14.228	---	G0-792-601	\$ 500,000.00		1-1-10	12-31-10
Small Cities Block Grant (CDBG)	14.228	---	G9-705-636	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 Emergency Housing Repairs	14.228	---	G1-791-622	134,761.61		1-1-01	12-31-10
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	A7-787-340	202,800.00		1-1-08	12-31-08
Environmental Protection Agency:							
Wastewater Management Plan - ARRA							
	66.454	N/A	G0-717-639	109,091.00		1-1-10	12-31-10
Federal Emergency Management Agency:							
Passed Through the United Way -							
Disability Program Navigator Services	97.067	N/A	A0-787-503	42,075.00		1-1-10	12-31-10
FEMA - Emergency Food and Shelter Program	97.024	N/A	A0-787-501	2,778.00		1-1-10	12-31-10
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	A7-787-501	2,059.00		1-1-07	12-31-07
Total Federal Emergency Management Agency							
Total Federal Awards							

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

Key:

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

Balance Dec. 31, 2009	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2010 Encumbrances	Balance Dec. 31, 2010	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 315,000.00	\$ 500,000.00			\$ 640.30		\$ 499,359.70	\$ 640.30	
134,998.00		3	\$ 130,342.00	136,769.00		178,231.00	136,769.00	136,769.00
109.27	91,761.61	3	29,500.00	32,000.00	\$ 20,372.50	106,816.18	91,761.61	194,281.82
						89,370.88		45,390.73
450,107.27	591,761.61		159,842.00	307,560.62	20,372.50	873,777.76	228,530.61	376,441.55
202,800.00		3	(202,800.00)					202,800.00
	109,091.00			43,738.00	60,353.00	5,000.00	43,738.00	104,091.00
	42,075.00			11,545.16		30,529.84	12,902.68	11,545.16
	2,778.00			2,778.00			2,778.00	2,778.00
4,138.00				4,138.00				4,138.00
2,059.00		2	(2,059.00)					
6,197.00	44,853.00		(2,059.00)	18,461.16		30,529.84	15,680.68	4,138.00
\$ 19,887,251.96	\$ 23,719,988.28		\$ 7,246,006.04	\$ 27,621,026.75	\$ 6,818,337.22	\$ 16,413,882.31	\$ 25,048,047.32	\$ 106,210,746.53

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2010

<u>State Grantor/ Program Title</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:						
Department of Health and Senior Services:						
Right to Know	92-2228-RTK-00	H0-785-601	\$ 9,848.00		1-1-10	12-31-10
Right to Know	92-2228-RTK-00	H9-785-601	9,848.00		1-1-09	12-31-09
Right to Know	92-2228-RTK-00	H8-785-601	19,696.00		1-1-08	12-31-08
Comprehensive Alcoholism and Drug Abuse Program	07-582-ADA-00	G0-789-602	659,292.00	\$ 51,334.00	1-1-10	12-31-10
Comprehensive Alcoholism and Drug Abuse Program	07-582-ADA-00	G9-789-602	679,345.00	50,766.00	1-1-09	12-31-09
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	---	G0-789-696	239,897.00		1-1-10	12-31-10
Alliance to Prevent Alcoholism and Drug Abuse Program	---	G9-789-696	239,897.00		1-1-09	12-31-09
Alliance to Prevent Alcoholism and Drug Abuse Program	---	G8-789-696	225,701.98		1-1-08	12-31-08
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	14-F165	A0-787-613	22,035.00		1-1-10	12-31-10
Instruction and Community Programs	14-F165	A9-787-613	22,035.00		1-1-09	12-31-09
Instruction and Community Programs	14-F155	A6-787-613	26,393.00		1-1-06	12-31-06
Instruction and Community Programs	14-F155	A4-787-613	20,162.00		1-1-04	12-31-04
Instruction and Community Programs	14-F155	A3-787-613	18,680.00		1-1-01	12-31-01
Division of Mental Health and Hospitals:						
Augment Mental Health	---	G9-791-611	12,000.00		1-1-09	12-31-09
Department of Disability Services						
Personal Assistance Program	---	A0-787-347	300,950.00		1-1-10	12-31-10
Personal Assistance Program	---	A9-787-347	352,500.00		1-1-09	12-31-09
Personal Assistance Program	---	A8-787-347	350,000.00		1-1-08	12-31-08
Personal Assistance Program	---	A6-787-347	220,702.00		1-1-06	12-31-06
Personal Assistance Program	---	A5-787-347	218,527.00		1-1-05	12-31-05
Personal Assistance Program	---	A4-787-347	207,776.00		1-1-04	12-31-04
Personal Assistance Program	---	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 Center	AXF-26S	A0-787-348	93,085.00		1-1-10	12-31-10
Social Services Block Grant-Title XX-Enrichment Center	AXF-26S	A9-787-348	93,760.00		1-1-09	12-31-09
Social Services Block Grant-Title XX-Enrichment Center	AXF-26S	A8-787-348	92,277.00		1-1-08	12-31-08
Social Services Block Grant-Title XX-Enrichment Center	AXF-26S	A7-787-348	95,532.00		1-1-07	12-31-07
Social Services Block Grant-Title XX-Enrichment Center	AXF-26S	A6-787-348	95,159.00		1-1-06	12-31-06
Social Services Block Grant-Title XX-Enrichment Center	AXF-26S	A5-787-348	109,764.00		1-1-05	12-31-05
Social Services Block Grant-Title XX-Enrichment Center	AXF-26S	A4-787-348	89,619.00	18,208.00	1-1-04	12-31-04
Social Services Block Grant-Title XX-Enrichment Center	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)	ANF-F9S	G0-791-353	102,784.00		1-1-10	12-31-10
Social Services Block Grant-Title XX(HSAC/CIAC)	ANF-F9S	G9-791-353	102,784.00		1-1-09	12-31-09
Social Services Block Grant-Title XX(HSAC/CIAC)	ANF-F9S	G7-791-353	108,819.00	17,002.00	1-1-07	12-31-07
Social Services Block Grant-Title XX (Alcohol)	AOF-K9S	G0-789-355	88,555.00		1-1-10	12-31-10
Social Services Block Grant-Title XX (Alcohol)	AOF-K9S	G9-789-355	88,555.00		1-1-09	12-31-09
Social Services Block Grant - Medical Assistance	01BDFS	H0-785-362	7,550.00		1-1-10	12-31-10
Social Services Block Grant - Medical Assistance	01BDFS	H9-785-362	15,100.00		1-1-09	12-31-09
Social Services Block Grant - Medical Assistance	01BDFS	H8-785-362	15,100.00		1-1-08	12-31-08
Division of Family Development						
Social Services for the Homeless	H4FZ1S	A0-787-612	312,436.00		1-1-10	12-31-10
Social Services for the Homeless	H4FZ1S	A9-787-612	312,436.00		1-1-09	12-31-09
Social Services for the Homeless	H4FZ1S	A8-787-612	312,436.00		1-1-08	12-31-08
Social Services for the Homeless	H4FZ1S	A7-787-612	307,105.00		1-1-07	12-31-07
Social Services for the Homeless	H4FZ1S	A6-787-612	328,105.00		1-1-06	12-31-06
Social Services for the Homeless	H4FZ1S	A5-787-612	300,897.00		1-1-05	12-31-05
Social Services for the Homeless	H3FZ1S	A3-787-612	288,691.00		1-1-03	12-31-03
Social Services for the Homeless - ARRA	H4FZ1S	A9-787-612	108,960.00		1-1-09	12-31-09
Total Department of Human Services						
Department of Environmental Protection and Energy:						
State Aid--County						
Environmental Health Act	EN95-011	H0-785-631	140,775.00		1-1-10	12-31-10
Environmental Health Act	EN95-011	H9-785-631	358,611.00		1-1-09	12-31-09
Environmental Health Act	EN95-011	H8-785-631	167,250.00		1-1-08	12-31-08
Evidence Based Disease Prevention		H8-785-636	25,000.00		1-1-10	12-31-10
Wastewater Management Plan	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 Grant	N/A	G8-717-625	9,960.00		1-1-08	12-31-08
PARIS Grants Program	N/A	G9-705-690	476,673.00		1-1-09	12-31-09
PARIS Grants Program	N/A	G8-705-690	101,000.00		1-1-08	12-31-08
NJ Historic Trust - Courthouse	20NSDIXX	G5-717-624	593,739.00		1-1-05	12-31-05
Sharing Available Resources Efficiently	N/A	G8-705-623	300,000.00		1-1-08	12-31-08
State Council on the Arts						
Cultural and Heritage Commission - Promotion of the Arts	---	G0-717-491	101,472.00		7-1-09	6-30-10
Cultural and Heritage Commission - Promotion of the Arts	---	G9-717-491	137,336.00		7-1-09	6-30-10
Cultural and Heritage Commission - Promotion of the Arts	---	G8-717-491	150,296.00		7-1-08	6-30-09
Total Department of Community Affairs						

Balance Dec. 31, 2009	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2010 Encumbrances	Balance Dec. 31, 2010	Memo Only	
							Cash Received	Accumulated Expenditures
\$ 9,848.00	\$ 9,848.00			\$ 9,848.00		\$ 9,848.00	\$ 2,462.00	\$ 9,848.00
	710,626.00	3	\$ 689.50	689.50	\$ 19,672.48	55,242.91	4,924.00	19,696.00
46,642.51		3	14,655.05	635,710.61			2,462.00	655,383.09
				61,297.56			300,797.00	730,111.00
56,490.51	720,474.00		15,344.55	707,545.67	19,672.48	65,090.91	345,926.00	1,415,038.09
	239,897.00			130,111.04	103,237.17	6,548.79	91,431.20	233,348.21
4,302.28		3	120,187.24	112,425.41		12,064.11	199,579.89	227,832.89
3,557.50		2	(3,557.50)					225,701.98
7,859.78	239,897.00		116,629.74	242,536.45	103,237.17	18,612.90	291,011.09	686,883.08
	22,035.00	3	1.80	21,496.71	63.20	475.09	13,931.00	21,559.91
312.59		2	(1,981.36)	314.39			5,575.00	22,035.00
1,981.36		2	(411.53)					24,411.64
411.53		2	(246.26)					19,750.47
246.26		2						18,433.74
5,184.36		3	720.00	5,656.09	247.50	0.77		11,999.23
	300,950.00			247,669.92	45,594.02	7,686.06	300,950.00	293,263.94
11,328.00		3	52,644.32	63,972.32		87,058.89	29,000.00	352,500.00
10,514.07		3	76,544.82					262,941.11
11,051.14		2	(11,051.14)					209,650.86
51,323.83		2	(51,323.83)					167,203.17
29,643.85		2	(29,643.85)					178,132.15
9,046.28		2	(9,046.28)					201,155.72
	93,085.00			74,286.95	254.27	18,543.78	79,245.00	74,541.22
9,437.53		3	(8,080.85)	1,356.68				93,760.00
5,129.50		2	(5,129.50)					87,147.50
3,735.63		2	(3,735.63)					91,796.37
4,089.01		2	(4,089.01)					91,069.99
1,468.37		2	(1,468.37)					108,295.63
4,125.77		2	(4,125.77)					103,701.23
5,275.16		2	(5,275.16)					88,014.84
	102,784.00			97,007.52	250.74	5,525.74	102,784.00	97,258.26
41.79		3	1,647.86	1,689.65				102,784.00
11.22						11.22		125,809.78
	88,555.00			86,190.24	39.12	2,325.64	73,630.00	86,229.36
8,018.32				8,018.32				88,555.00
	7,550.00			7,393.07	72.14	84.79	7,550.00	7,465.21
238.31		3	5,414.39	4,366.85		1,285.85		13,814.15
3,091.79		2	(3,091.79)					15,100.00
	312,436.00			259,530.75	52,905.25		305,459.00	312,436.00
		1,2,3	76,541.38	76,541.38				312,436.00
		2,3	-	-				312,436.00
15,387.17		2	(15,387.17)					291,717.83
27,579.83		2	(27,579.83)					300,525.17
21,040.92		2	(21,040.92)					279,856.08
1,244.00		2	(1,244.00)					287,447.00
16,281.13		1	(16,281.13)					108,960.00
257,238.72	927,395.00		(6,718.81)	955,490.84	99,426.24	122,997.83	918,124.00	5,264,193.56
	140,775.00			99,534.92		41,240.08		99,534.92
205,455.73				143,389.95		62,065.78	48,054.00	296,545.22
3,483.98		2,3	(2,836.98)	647.00			911.00	164,413.02
	25,000.00			25,000.00			25,000.00	25,000.00
54,847.54					31,000.00	23,847.54		76,152.46
263,787.25	165,775.00		(2,836.98)	268,571.87	31,000.00	127,153.40	73,965.00	661,645.62
		3	250.00	250.00				9,960.00
321,273.00		3	155,000.00	467,649.00	8,624.00		119,168.25	476,673.00
		3	40.00			40.00		100,960.00
739.00		3	11,189.97		11,189.97	739.00		593,000.00
246,795.70		3	80.00	77,513.33		169,362.37	126,828.80	130,637.63
	101,472.00			73,990.45	24,763.50	2,718.05	86,251.00	98,753.95
4,082.84		3	25,225.00	28,781.84		526.00	21,444.00	136,810.00
948.36		3	2,925.00	3,873.36				150,296.00
573,838.90	101,472.00		194,709.97	652,057.98	44,577.47	173,385.42	353,692.05	1,697,090.58

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2010

State Grantor/ Program Title	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	---	G5-768-631	\$ 20,000.00			
Clean Communities Entitlement Program	---	G0-770-632	144,194.12		1-1-10	12-31-10
Total Department of Transportation						
<u>Department of Law and Public Safety:</u>						
Division of State Police:						
911 Coordinator Funding OETS	N/A	G8-746-692	50,000.00		1-1-08	12-31-08
Enhanced 911 Grant	N/A	G6-746-690	65,000.00		1-1-08	12-31-08
Enhanced 911 Grant	N/A	G6-746-690	85,000.00		1-1-07	12-31-07
Cumberland Emergency Exercises	N/A	G3-747-661	25,000.00		1-1-03	12-31-03
Radiological Emergency Response Plan	20010047	G0-747-662	101,700.00		---	---
Radiological Emergency Response Plan	20010047	G9-747-662	81,729.00		---	---
Radiological Emergency Response Plan	20010047	G8-747-662	66,985.00		---	---
Radiological Emergency Response Plan	20010047	G7-747-662	178,450.00		---	---
Emergency Management Assist.	N/A	G9-747-669	50,000.00		1-1-09	12-31-09
Emergency Management Assist.	N/A	G8-747-669	82,000.00		1-1-08	12-31-08
Body Armor	N/A	G9-755-669	30,158.67		1-1-10	12-31-10
Body Armor	N/A	G8-755-669	52,063.18		1-1-08	12-31-08
Body Armor	N/A	G7-755-669	20,103.15		1-1-07	12-31-07
Special Needs Shelter Planning and Support	---	G9-747-667	21,400.00	\$ 21,400.00	1-1-09	12-31-09
Commodities Distribution Plan	---	G9-747-668	67,370.00		1-1-09	12-31-09
Traffic Safety Community Education	---	G0-755-663	6,600.00		1-1-10	12-31-10
Juvenile Justice:						
Comprehensive Education Improvement Act	SFEA Funds	G0-758-681	198,000.00	268,120.00	1-1-10	12-31-10
Comprehensive Education Improvement Act	SFEA Funds	G9-758-681	202,500.00	247,771.00	1-1-09	12-31-09
Comprehensive Education Improvement Act	SFEA Funds	G8-758-681	184,500.00	236,860.00	1-1-08	12-31-08
State and Community Partnership	---	G0-791-351	441,008.00		1-1-10	12-31-10
State and Community Partnership	---	G9-791-351	441,008.00		1-1-09	12-31-09
State and Community Partnership	---	G8-791-351	436,641.00		1-1-08	12-31-08
State and Community Partnership	---	G7-791-351	430,164.00		1-1-07	12-31-07
State and Community Partnership	---	G6-791-351	426,439.00		1-1-06	12-31-06
State and Community Partnership	---	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 Act	---	A0-787-671-673	567,101.00		1-1-10	12-31-10
Senior Citizen and Disabled Resident Transportation Assistance Act	---	A9-787-671-673	618,919.00		1-1-09	12-31-09
Senior Citizen and Disabled Resident Transportation Assistance Act	---	A8-787-671-673	627,776.00		1-1-08	12-31-08
Senior Citizen and Disabled Resident Transportation Assistance Act	---	A7-787-671-673	593,810.00		1-1-07	12-31-07
Senior Citizen and Disabled Resident Transportation Assistance Act	---	A6-787-671-673	618,943.88		1-1-06	12-31-06
Senior Citizen and Disabled Resident Transportation Assistance Act	---	A5-787-671-673	559,826.00		1-1-05	12-31-05
Senior Citizen and Disabled Resident Transportation Assistance Act	---	A4-787-671-673	436,995.00		1-1-04	12-31-04
Veterans Transportation System	---	A0-787-623	15,000.00		7-1-10	6-30-11
Veterans Transportation System	---	A9-787-623	15,000.00		7-1-09	6-30-10
Veterans Transportation System	---	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 & Transportation	---	J9-798-418	401,259.00		1-1-10	12-31-10
DHS Special Initiative & Transportation	---	J9-798-418	401,259.00		1-1-09	12-31-09
Passed Through Department of Employment Services						
Work First New Jersey (7/1/10- 6/30/11)	---	J0-798-420	1,824,277.00		7-1-10	6-30-11
Work First New Jersey (7/1/09- 6/30/10)	---	J9-798-420	1,878,860.00		7-1-09	6-30-10
Work First New Jersey (7/1/08- 6/30/09)	---	J8-798-420	1,350,859.00		7-1-08	6-30-09
Work First New Jersey (7/1/07- 6/30/08)	---	J7-798-420	1,317,437.00		7-1-07	6-30-08
Work First New Jersey	---	J6-798-420	3,066,997.00		7-1-06	6-30-07
Workforce Development Partnership (7/1/09-6/30/10)	---	J9-798-420	32,585.00		7-1-09	6-30-10
Workforce Learning Link (7/1/10-6/30/11)	---	J0-798-420	47,735.00		7-1-10	6-30-11
Workforce Learning Link (7/1/09-6/30/10)	---	J9-798-420	146,389.00		7-1-09	6-30-10
Workforce Learning Link (7/1/08-6/30/09)	---	J8-798-420	298,576.00		7-1-08	6-30-09
Workforce Learning Link (7/1/07-6/30/08)	---	J7-798-420	417,176.00		7-1-07	6-30-08
Workforce Investment Board - Admin	---	J9-798-420	64,000.00		7-1-09	6-30-10
Workforce Investment Board - Admin	---	J8-798-420	80,000.00		7-1-08	6-30-09
WDP - Literacy (Workforce Learning Link)	---	J7-798-420	330,336.00		7-1-06	6-30-07
WDP - Literacy (Workforce Learning Link-Flan)	---	J7-798-420	590,421.00		7-1-05	6-30-07
Smart STEPS	---	N/A	44,138.00		7-1-05	6-30-07
Disability Program Navigator	---	J0-798-420	32,740.00		7-1-10	6-30-11
Transportation Donations	---	J0-798-420	5,000.00		7-1-10	6-30-11
Passed Through N.J. Transit Local CMAQ Initiative	---	J6-798-420	387,353.00		1-1-06	12-31-06
Total Department of Labor						

Balance Dec. 31, 2009	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2010 Encumbrances	Balance Dec. 31, 2010	Memo Only	
							Cash Received	Accumulated Expenditures
\$ 8,900.00						\$ 8,900.00		\$ 11,100.00
	\$ 144,194.12			\$ 144,194.12			\$ 144,194.12	144,194.12
8,900.00	144,194.12			144,194.12		8,900.00	144,194.12	155,294.12
5,000.00				4,728.90		271.10		49,728.90
45,322.00				25,263.00	\$ 20,059.00			65,000.00
21,983.03				21,983.03				85,000.00
13,303.41								11,696.59
	101,700.00			27,077.76	20,434.50		13,303.41	47,512.26
62,445.86		3	\$ 7,486.36	50,317.43		19,614.79	62,000.63	62,114.21
8,043.48		2	(8,043.48)					58,941.52
13,904.84		2	(13,904.84)					164,545.16
42,812.37		1	(42,812.37)					7,187.63
132.21		1	(132.21)					81,867.79
	30,158.67				20,451.36	9,707.31	30,158.67	20,451.36
40,709.45				33,451.24	7,258.21			52,063.18
3,388.88					2,732.38		656.50	19,446.65
42,800.00				21,370.67			21,429.33	21,370.67
67,370.00		1	(67,370.00)					
	6,600.00			4,676.92			1,923.08	4,676.92
	466,120.00			204,654.20	825.21	260,640.59	99,000.00	205,479.41
281,282.14		3	251.00	217,253.49		64,279.65	101,250.00	385,991.35
22,933.88		2	(22,933.88)					398,426.12
	441,008.00			334,915.72	104,722.85	1,369.43	220,142.51	439,638.57
14,925.71		3	27,468.12	42,393.83			303,315.77	441,008.00
		3	9,992.65	9,992.47			0.18	436,640.82
3.53		3	109,426.81	109,426.20			4.14	430,159.86
0.02		3	13,965.06	13,965.06			0.02	426,438.98
7,038.46		3	83.40	7,121.86				414,412.00
693,399.27	1,045,586.67		13,476.62	1,128,591.78	176,483.51	447,387.27	855,039.15	4,329,797.95
	567,101.00			352,165.95	5,135.29	209,799.76		
89,401.80		3	15,032.24	42,837.73		61,596.31	182,792.30	557,322.69
130,458.84		3	84.00			130,542.84	101,396.88	497,233.16
225.00		2	(225.00)					593,585.00
769.56		2	(769.56)					618,174.32
1,571.34		2	(1,571.34)					558,254.66
28,089.66		2	(28,089.66)					408,905.34
	15,000.00			7,500.00		7,500.00	5,000.00	7,500.00
9,195.61				9,195.61			12,500.00	15,000.00
240.12		2	(240.12)					14,559.88
259,951.93	582,101.00		(15,779.44)	411,699.29	5,135.29	409,438.91	301,689.18	3,270,535.05
	25,826.00			3,219.73		22,606.27		378,652.73
221,806.06		2,3	9,795.22	231,601.28		0.00	306,901.16	401,259.00
	1,342,545.00			526,705.39	227,637.98	588,201.63	455,786.00	1,236,075.37
1,768,772.13		1,3	(796,569.27)	929,563.88	36,064.19	6,574.79	1,005,458.00	1,872,285.21
91,077.49		1,2,3	(79,465.65)	2,685.97		8,925.87	7,858.00	1,341,933.13
33,930.12		1,2	(33,930.12)					1,317,437.00
275,956.75		2	(179,999.66)			95,957.09		2,971,039.91
	32,585.00			32,585.00			29,997.00	32,585.00
	47,735.00			17,946.07	9,646.10	20,142.83	13,966.00	27,592.17
99,066.15		3	37,830.38	136,896.53			142,427.00	146,389.00
73,802.05				73,802.05			80,192.00	298,576.00
374.35		2	(374.35)					416,801.65
	64,000.00			21,603.37	(5,951.74)	48,348.37	29,185.00	15,651.63
		3	162.39	162.39			574.00	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
	32,740.00			25,356.95	4,118.00	3,265.05	32,739.00	29,474.95
	5,000.00					5,000.00	5,000.00	
59,402.23		3	26,758.62	86,160.85			109,891.05	387,353.00
2,643,969.33	1,550,431.00		(1,015,792.44)	2,088,289.46	271,514.53	818,803.90	2,219,974.21	11,898,218.75

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2010

<u>State Grantor/ Program Title</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):						
Department of Health and Senior Services						
Special Services for the Aging -- Area Plan	---	A0-787-300	\$ 620,778.00		1-1-10	12-31-10
Special Services for the Aging -- Area Plan	---	A9-787-300	621,777.00		1-1-09	12-31-09
Special Services for the Aging -- Area Plan	---	A8-787-300	587,975.00		1-1-08	12-31-08
Special Services for the Aging -- Area Plan	---	A7-787-300	548,589.00		1-1-07	12-31-07
Special Services for the Aging -- Area Plan	---	A6-787-300	499,751.00		1-1-06	12-31-06
Special Services for the Aging -- Area Plan	---	A5-787-300	480,768.00		1-1-05	12-31-05
Special Services for the Aging -- Area Plan	---	A4-787-300	442,856.00		1-1-04	12-31-04
Special Services for the Aging -- Area Plan	---	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	---	39-299-56-717-005	457,881.16		1-1-10	12-31-10
Total						
Capital Fund:						
Capital Transportation Program	---	LP-95-04	1,463,000.00		---	---
Total State Financial Assistance						

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

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

Balance Dec. 31, 2009	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2010 Encumbrances	Balance Dec. 31, 2010	Memo Only	
							Cash Received	Accumulated Expenditures
\$ 119,500.06	\$ 620,778.00			\$ 492,655.02	\$ 11,663.75	\$ 116,459.23	51,891.00	\$ 504,318.77
18,633.07		2,3	(1,376.39)	118,123.67			686,250.77	621,777.00
11,064.41		2,3	(18,633.07)				389,672.93	587,975.00
45,961.72		2	(11,064.41)					537,524.59
52,679.05		2	(45,961.72)					453,789.28
19,778.01		2	(52,679.05)					428,088.95
35,244.94		2	(19,778.01)					423,077.99
		2	(35,244.94)					393,203.06
302,861.26	620,778.00		(184,737.59)	610,778.69	11,663.75	116,459.23	1,127,814.70	3,949,754.64
	457,881.16			457,881.16			30,000.00	457,881.16
	457,881.16		-	457,881.16	-		30,000.00	457,881.16
	207,773.22					207,773.22		1,255,226.78
\$ 5,276,070.17	\$ 6,555,984.95		\$ (885,704.38)	\$ 7,667,637.31	\$ 762,710.44	\$ 2,516,002.99	\$ 6,972,074.50	\$ 35,041,569.38

COUNTY OF CUMBERLAND
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2010

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	\$27,621,026.75	\$7,239,756.15	\$34,860,782.90
Trust Fund		427,881.16	\$427,881.16
	<u>\$27,621,026.75</u>	<u>\$7,667,637.31</u>	<u>\$35,288,664.06</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, 2010**

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2010

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unqualified 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? ___ yes X none reported

Noncompliance material to financial statements noted? ___ yes X 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 programs 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, 17.278</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>20.205</u>	Federal Highway Transportation Program ARRA - Federal Highway Transportation Program
<u>14.244</u>	UEZA - Empowerment Zone
<u>93.558, 93.714</u>	TANF - Cluster: TANF - WFNJ, TANF -ARRA, and Social Services for Homeless ARRA
<u>20.507</u>	Federal Transit Capital Operating Assistance Formula Grant Section 5307
<u>20.509</u>	Public Transportation for Non-Urbanized Areas Section 5311

Dollar threshold used to determine Type A programs \$ 828,630.80

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

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2010

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>
062-4545-100-XXX	Work First New Jersey (TANF/FS/GA)
4240-760-046-4252-001-J002-6110	Comprehensive Alcohol
7550-100-072-054-05	Social Services for Homeless
1500-100-066-1500-032-YSAC-6010	Comprehensive Education
Not Available	Senior Citizen and Disabled Transportation
100-074-2545-033-080010	PARIS Grant Program

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

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

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2010

Section 2- Schedule of Financial Statement Findings

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

None

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2010

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, 2010

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. 2009-1

Condition

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

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	C
Joseph Pepitone	Freeholder – Deputy Director	C
Jane Jannarone	Freeholder	C
William Whelan	Freeholder	C
Nelson Thompson	Freeholder	C
Thomas Sheppard	Freeholder	C
James A. Dunkins	Freeholder	C
Ken Mecouch	County Administrator and Deputy Clerk of the Board of Chosen Freeholders	C
Kim Wood	Deputy County Administrator	C
Gary F. Simmerman	County Treasurer	\$ 1,200,000 A
Marcella D. Shephard	Chief Financial Officer	\$ 1,200,000 A
David Mulford	Director of Purchasing	C
Brendan Kavanaugh	County Counsel	C
Gloria Noto	County Adjuster	C
Patricia A. Belmont	County Tax Administrator	C
Richard Stepura	County Superintendent of Schools	C
James R. Matlock Sr.	Public Safety Director	C
Jean Edwards	Acting Director of the Library	C
Herbert Roeschke	Public Health Coordinator, Retired June 30, 2010	C
Virginia Preesda	Public Health Coordinator, Starting July 1, 2010	C
Jennifer Webb-McRae	County Prosecutor	C
Gloria Noto	County Clerk	\$ 50,000 A
Robert A. Austino	County Sheriff	\$ 35,000 A
Douglas M. Rainear	County Surrogate	\$ 25,000 A
Robert M. Balicki	Warden, C.C. Department of Corrections	\$ 50,000 B
Daniel Orr	County Engineer	C
Jason Cossaboon	Data Processing Manager	C
Tammie Pierce	Superintendent of Juvenile Detention Center	C

A = Western Surety in the amount designated

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

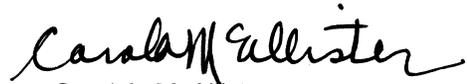
C = Western Surety under a blanket bond of \$50,000.

APPRECIATION

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

Respectfully submitted,

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

