

COUNTY OF CUMBERLAND, NEW JERSEY

REPORT OF AUDIT

FOR THE YEAR ENDED

DECEMBER 31, 2011

COUNTY OF CUMBERLAND, NEW JERSEY
TABLE OF CONTENTS

Exhibit

Page No.

PART I

Independent Auditor's Report 1-2

CURRENT FUND

A	Comparative Balance Sheet - Regulatory Basis	3-4
A-1	Statements of Operations and Changes in Fund Balance - Regulatory Basis	5
A-2	Statement of Revenues - Regulatory Basis	6-10
A-3	Statement of Expenditures - Regulatory Basis	11-18

TRUST FUND

B	Comparative Balance Sheet - Regulatory Basis	19-21
B-1	Trust - County Open Space - Statement of Revenues - Regulatory Basis	22
B-2	Trust - County Open Space - Statement of Expenditures - Regulatory Basis	23

GENERAL CAPITAL FUND

C	Comparative Balance Sheet - Regulatory Basis	24
C-1	Statement of Fund Balance - Regulatory Basis	25

GENERAL FIXED ASSETS ACCOUNT GROUP

D	Comparative Balance Sheet - Regulatory Basis	26
---	--	----

Notes to Financial Statements 27-45

COUNTY OF CUMBERLAND, NEW JERSEY
TABLE OF CONTENTS

Exhibit

Page No.

SUPPLEMENTARY INFORMATION

Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on Audit of Financial Statements Performed in Accordance with Government Auditing Standards	46-47
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 New Jersey OMB Circular 04-04	48-49
Schedule of Expenditures of Federal Financial Assistance	50-53
Schedule of Expenditures of State Financial Assistance	54-56
Notes to Schedules of Federal and State Awards	57
Schedule of Findings and Questioned Costs	
Part I - Summary of Auditor's Results	58-59
Part II - Schedule of Financial Statement Findings	60
Part III - Schedule of Federal and State Award Findings and Questioned Costs	60

CURRENT FUND

A-4	Schedule of Cash	61
A-5	Schedule of Petty Cash Funds	62
A-6	Schedule of Change Funds	63
A-7	Schedule of Added and Omitted County Taxes Receivable	64
A-8	Schedule of Taxes Levied and Collected	65
A-9	Schedule of Revenue Accounts Receivable	66
A-10	Schedule of 2010 Appropriation Reserves	67-70
A-11	Schedule of Encumbrances Payable	71
A-12	Schedule of Accounts Payable	72
A-13	Schedule of Miscellaneous Revenues Not Anticipated	73
A-14	Schedule of Federal and State Grants Receivable	74-80
A-15	Schedule of Federal and State Grants - Unappropriated Reserves	81
A-16	Schedule of Federal and State Grants - Appropriated Reserves	82-87
A-17	Schedule of Due State of New Jersey - Reserve for Capital Transportation Program Expenditures	88
A-18	Statement of Cash Held by County Treasurer for the Board of Health	89
A-19	Statement of Cash Held by County Treasurer for the County Library	89

COUNTY OF CUMBERLAND, NEW JERSEY
TABLE OF CONTENTS

Exhibit

Page No.

SUPPLEMENTARY INFORMATION
(CONTINUED)

TRUST FUND

B-3	Schedule of Trust - Cash - Treasurer	90-91
B-4	Schedule of Accounts Receivable (Payable) - Gasoline	92
B-5	Schedule of Reserve for Payroll and Payroll Taxes Payable	93
B-6	Schedule of Miscellaneous Trust Reserves	94-95
B-7	Schedule of County Prosecutor's Law Enforcement Trust Account	96
B-8	Schedule of County Prosecutor's Seized Asset Trust Account	96
B-9	Schedule of County Prosecutor's Federal Justice Account	97
B-10	Schedule of County Prosecutor's Asset Maintenance Account	97
B-11	Schedule of Reserve for Audio-Visual Aid	98
B-12	Schedule of Reserve for Farmland Preservation	99

GENERAL CAPITAL FUND

C-2	Schedule of Cash - Treasurer	100
C-3	Schedule of Analysis of Cash	101
C-4	Schedule of Grants Receivable	102
C-5	Schedule of Deferred Charges to Future Taxation - Funded	103
C-6	Schedule of Deferred Charges to Future Taxation - Unfunded	104
C-7	Schedule of Improvement Authorizations	105
C-8	Schedule of General Serial Bonds	106
C-9	Schedule of Green Acres Loan Payable	107
C-10	Schedule of Encumbrances Payable	108
C-11	Schedule of Reserve to Capital Improvement Fund	109
C-12	Schedule of Bonds and Notes Authorized But Not Issued	110

OTHER OFFICIALS AND INSTITUTIONS

E	County Clerk - Statement of Assets, Liabilities and Reserves - Regulatory Basis	111
E-1	County Clerk - Statement of Cash Receipts and Disbursements - Regulatory Basis	112
E-2	County Clerk - Statement of Attorney Deposits (Net)	113
E-3	County Clerk - Statement of Due to State of New Jersey	114
E-4	County Clerk - Statement of Due to County Treasurer	115

COUNTY OF CUMBERLAND, NEW JERSEY
TABLE OF CONTENTS

Exhibit

Page No.

SUPPLEMENTARY INFORMATION
(CONTINUED)

OTHER OFFICIALS AND INSTITUTIONS (CONTINUED)

F	Surrogate - Statement of Assets, Liabilities and Reserves - Regulatory Basis	116
F-1	Surrogate - Revenue Account - Statement of Cash Receipts and Disbursements - Regulatory Basis	117
F-2	Surrogate - Custodian Account - Statement of Cash Receipts and Disbursements - Regulatory Basis	118
F-3	Surrogate - Statement of Attorney Deposits (Net)	119
F-4	Surrogate - Statement of Due to County Treasurer	120
F-5	Surrogate - Statement of Accounts Payable	121
F-6	Surrogate - Statement of Reserve for Senior Free Wills	122
F-7	Surrogate - Statement of Reserve for Custodian Funds	123
G	Sheriff - Statement of Assets, Liabilities and Reserves - Regulatory Basis	124
G-1	Sheriff - Revenue Account - Statement of Cash Receipts and Disbursements - Regulatory Basis	125
G-2	Sheriff - Statement of Attorney Deposits (Net)	126
G-3	Sheriff - Statement of Due to County Treasurer	127
G-4	Sheriff - Statement of Garnish Payments	128
G-5	Sheriff - Statement of Levy Payments	129
G-6	Sheriff - Statement of Reserve for Sales and Executions	130
H	Adjuster - Statement of Assets, Liabilities and Reserves - Regulatory Basis	131
H-1	Adjuster - Statement of Accounts Receivable	132
H-2	Adjuster - Statement of Due to County Treasurer	133
I	Cumberland Manor - Statement of Assets, Liabilities and Reserves - Regulatory Basis	134
I-1	Cumberland Manor - Statement of Cash Receipts and Disbursements	135
I-2	Cumberland Manor - Statement of Patients' Accounts Receivable	136
I-3	Cumberland Manor - Statement of Due from Medicare	137
I-4	Cumberland Manor - Statement of Due to County Treasurer	138
I-5	Cumberland Manor - Statement of Reserve for Patient Trust Fund	139

COMMENTS SECTION

Scope of Audit	140
Contracts and Agreements Required to be Advertised Per N.J.S. 40A:11-4	141
Officials in Office and Surety Bonds	142
Findings and Recommendations	143
Status of Prior Year Findings and Questioned Costs	144
Recommendations	145

COUNTY OF CUMBERLAND, NEW JERSEY

PART I

**REPORT ON EXAMINATION OF
FINANCIAL STATEMENTS - REGULATORY BASIS**

FOR THE YEAR ENDED

DECEMBER 31, 2011

1535 HAVEN AVENUE • PO BOX 538
OCEAN CITY, NJ • 08226-0538
PHONE 609.399.6333 • FAX 609.399.3710



1409 CANTILLON BLVD. • PO BOX 548
MAYS LANDING, NJ 08330
PHONE 609.625.0999 • FAX 609.625.2421

INDEPENDENT AUDITOR'S REPORT

To the Honorable Director and
Members of the Board of Chosen Freeholders
County of Cumberland, New Jersey

We have audited the accompanying balance sheets – regulatory basis of the County of Cumberland, State of New Jersey (“the County”), as of December 31, 2011, and the related statements of operations and changes in fund balance – regulatory basis for the year then ended, and the related statement of revenues – regulatory basis and statement of expenditures – regulatory basis for the year ended December 31, 2011, as listed in the accompanying table of contents. These financial statements regulatory basis are the responsibility of the County of Cumberland, State of New Jersey's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements for the year ended December 31, 2010 were audited by other auditors whose report dated July 26, 2011 expressed an adverse opinion under accounting principles generally accepted in the United States of America and an unqualified opinion under the Regulatory basis of accounting.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the “Division”). 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 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 County prepares its financial statements on a basis of accounting prescribed by the Division that demonstrates compliance with a modified accrual basis, with certain exceptions, and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these Regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the third paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the various funds and account groups of the County as of December 31, 2011, or the results of its operations and changes in fund balances of such funds for the year then ended, and the statement of revenues and statement of expenditures of the various funds for the year ended December 31, 2011.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position – regulatory basis of the County as of December 31, 2011, and the results of operations and changes in fund balance – Regulatory basis of such funds for the year then ended, and the statement of revenues – regulatory basis and statement of expenditures – regulatory basis of the various funds for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 30, 2012, on our consideration of the County's internal control structure 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 assessing the results of our audits.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedules as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements. The schedules of federal and state awards are presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, and are also not a required part of the financial statements of the County. The supplemental schedules and the schedule of federal awards, as listed in the table of contents, are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied to the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Kenneth Moore

Kenneth Moore
Certified Public Accountant
Registered Municipal Accountant
No. 231

June 30, 2012

EXHIBIT - A
CURRENT FUND

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2011 AND 2010

<u>Assets</u>	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
Regular Fund:			
Cash and Investments	A-4	\$ 20,337,541.25	\$ 24,410,387.02
Change Funds	A-6	<u>240.00</u>	<u>240.00</u>
		<u>20,337,781.25</u>	<u>24,410,627.02</u>
Receivables with Full Reserves:			
Added and Omitted County Taxes	A-7	383,199.11	-
Revenue Accounts Receivable	A-9	<u>76,030.85</u>	<u>319,806.99</u>
		<u>459,229.96</u>	<u>319,806.99</u>
		<u>20,797,011.21</u>	<u>24,730,434.01</u>
Federal and State Grant Fund:			
Cash	A-4	1,667,302.50	1,398,448.48
Grants Receivable	A-14	<u>30,417,905.89</u>	<u>24,906,494.04</u>
		<u>32,085,208.39</u>	<u>26,304,942.52</u>
TOTAL ASSETS		<u>\$ 52,882,219.60</u>	<u>\$ 51,035,376.53</u>

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
DECEMBER 31, 2011 AND 2010

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3:A-10	\$ 6,318,834.79	\$ 4,677,470.84
Encumbrances Payable	A-11	2,517,937.91	2,511,412.70
Accounts Payable	A-12	71,589.84	558,972.05
Reserve for Capital Transportation Program Expenditures	A-17	10,043.33	22,342.42
Cash Held by the County Treasurer:			
Board of Health	A-18	2,735,128.11	3,216,533.20
County Library	A-19	164,468.31	371,607.87
		<u>11,818,002.29</u>	<u>11,358,339.08</u>
Reserve for Receivables	A	459,229.96	319,806.99
Fund Balance	A-1	<u>8,519,778.96</u>	<u>13,052,287.94</u>
		<u>20,797,011.21</u>	<u>24,730,434.01</u>
Federal and State Grant Fund:			
Encumbrances Payable	A-16	11,264,823.49	7,581,047.66
Unappropriated Reserves	A-15	26,697.74	2,437.87
Appropriated Reserves	A-16	<u>20,793,687.16</u>	<u>18,721,456.99</u>
		<u>32,085,208.39</u>	<u>26,304,942.52</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		\$ <u>52,882,219.60</u>	\$ <u>51,035,376.53</u>

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCE - REGULATORY BASIS
YEARS ENDED DECEMBER 31, 2011 AND 2010

	Ref.	Year 2011	Year 2010
Revenues:			
Fund Balance Utilized	A-2	\$ 8,319,232.00	\$ 7,950,730.20
Miscellaneous Revenues Anticipated	A-2	68,603,676.61	67,600,530.78
Receipts from Current Taxes	A-2	82,938,491.00	82,938,491.00
Non-Budget Revenues	A-2	721,319.34	719,889.72
Other Credits to Income:			
Unexpended Balance of Prior Year			
Appropriation Reserves	A-10	2,937,645.42	3,193,094.59
Accounts Payable Canceled	A-12	283,143.29	38,987.76
Grant Reserves Canceled	A-18	-	296,194.60
Total Revenues		163,803,507.66	162,737,918.65
Expenditures:			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	42,570,809.00	43,768,291.00
Other Expenses	A-3	97,004,311.04	97,847,772.08
Capital Improvements	A-3	50,000.00	50,000.00
Debt Service	A-3	9,787,253.95	9,785,778.97
Deferred Charges and REGULATORY Expenditures	A-3	10,596,304.26	9,233,789.42
Prior Year Revenue	A-4	8,106.39	-
Total Expenditures		160,016,784.64	160,685,631.47
Excess of Revenues over Expenditures		3,786,723.02	2,052,287.18
Adjustment to Income before Fund Balance:			
Expenditures Included Above Which are by Statute Deferred Charges to Budget of Succeeding Year			
		-	-
REGULATORY Excess to Fund Balance		3,786,723.02	2,052,287.18
Fund Balance January 1	A	13,052,287.94	18,950,730.96
		16,839,010.96	21,003,018.14
Decreased by Amount Utilized as Anticipated Revenue	A-2	8,319,232.00	7,950,730.20
Fund Balance December 31	A	\$ 8,519,778.96	\$ 13,052,287.94

See Accompanying Notes to Financial Statements

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2011

	Ref.	Anticipated		Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87	
Surplus Anticipated	A-1	\$ 8,319,232.00	\$ -	\$ 8,319,232.00
Miscellaneous Revenues				
Section A: Local Revenues				
County Clerk		560,000.00		(77,110.31)
Surrogate		76,000.00		3,537.71
Sheriff		106,000.00		(31,887.01)
Interest on Investments and Deposits		750,000.00		(669,142.89)
County Adjuster		48,000.00		(18,086.43)
Motor Vehicle Fine Fund		350,000.00		-
Administration Fee from Board of Health		330,000.00		-
Indirect Cost Allocation - Federal Grants		118,000.00		(69,707.08)
Fringe Benefit Reimbursements		3,091,304.00		559,559.18
Reimbursement of Election Expenses - School Board Election		175,000.00		(47,805.67)
Reimbursement of Election Expenses - Primary/General Election		175,000.00		7,837.49
Total Section A		5,779,304.00	-	(342,805.01)
Section B: State Aid				
County College Bonds (NJSA 54:18A)		1,441,251.00		106,946.50
Permanent Disability - Patients in County Institutions (N.J.S.A. 44:7-38 et seq)		14,200,000.00		106,324.98
Cumberland Manor - Medicaid Peer Grouping		746,620.00		218,917.78
Housing of State Prisoners in County Jails		345,000.00		(280,582.00)
State Aid Reimbursements:				
County Prosecutor		75,400.00		-
Emergency Management		6,770.00		-
Office on Aging - State Subsidy		58,000.00		1,812.00
Juvenile Detention Center - Meal Subsidy (School Lunch Program)		59,000.00		-
Total Section B		16,932,041.00	-	10,795.04
Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities				
Social and Welfare Services (c. 66, P.L. 1990):				
Division of Youth and Family Services		2,098,894.00		-
Supplemental Social Security Income		556,271.00		(12,748.00)
Total Section C		2,655,165.00		(12,748.00)
Total		24,366,660.00		164,214.30

See Accompanying Notes to Financial Statements

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2011

	Ref.	Anticipated		Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87	
Miscellaneous Revenues (Continued)				
Psychiatric Facilities (c. 73, P.L. 1990):				
Maintenance of Patients in State Institutions for Mental Diseases		\$ 3,042,391.00	\$	\$ 3,042,391.00
Maintenance of Patients in State Institutions for Mentally Retarded		6,852,281.00		6,852,281.00
Total Section C		12,549,837.00	-	12,537,089.00
Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services-Public and Private Revenues Offset with Appropriations				
US Department of Health and Human Services:				
Area Plan Grant		2,161,803.00	3,162.00	2,164,965.00
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
Personal Assistance Service Program		300,950.00		300,950.00
Medical Reserve Agreement			7,714.73	7,714.73
National Foundation for the Arts and Humanities:				
Promotion of the Arts		109,590.00		109,590.00
U.S. Fish and Wildlife Service:				
Market Lane WCS Restoration			5,000.00	5,000.00
Federal Preparedness Funding				
UASI Credentialing Project			65,000.00	65,000.00
Federal Emergency Management Assistance Agency (FEMA)				
Human Services - Homeless Grant - Emergency Food and Shelter			1,798.00	1,798.00
Emergency Bridge Repair			49,356.11	49,356.11
Federal Emergency Management Assistance:				
Mental Health Consultant-Disaster Liaison		2,500.00		2,500.00
US Department of Justice:				
Edward Byrne Memorial Law Enforcement Asst. Block Grant - Vineland			9,888.00	9,888.00
Victim of Crime Act (VOCA) - Victim Witness Program		51,719.00	143,715.00	195,434.00
STOP Violence Against Women Act			25,170.00	25,170.00
Juvenile Accountability Incentive Block Grant (JAIBG)-Vineland Reimb.		21,257.00		21,257.00
Local Law Enforcement Block Grant		11,780.00		11,780.00
Bullet Proof Vest Partnership			11,929.42	11,929.42
ARRA-JAG Recovery Grant Program		242,903.00		242,903.00
Edward Byrne Justice Grant		75,000.00		75,000.00

See Accompanying Notes to Financial Statements

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2011

	Ref.	Budget	Anticipated		Excess (Deficit)
			N.J.S. 40A:4-87	Realized	
US Department of Transportation - Federal Transit Administration (FTA):					
Subregional Transportation Grant			\$ 72,400.00	\$ 72,400.00	\$ -
Section 5307 Capital & Operating Assistance Grant		957,000.00		957,000.00	-
Section 5311 Capital & Operating Assistance Grant		381,725.00	415,080.00	796,805.00	-
Job Access Reverse Commuter Agreement			270,000.00	270,000.00	-
US Department of Labor:					
Workforce Investment Act (WIA)		18,899.00	3,260,323.54	3,279,222.54	-
Work First New Jersey			3,059,883.80	3,059,883.80	-
Department of Health & Senior Services:					
Right to Know			9,848.00	9,848.00	-
Special Child Health - Early Intervention Program			297,185.00	297,185.00	-
Special Child Health Case Management			80,691.00	80,691.00	-
Comprehensive Alcoholism and Drug Abuse Program			676,184.00	676,184.00	-
Childhood Lead Poisoning Prevention			208,250.00	208,250.00	-
PHILEP 2012 County Preparedness Grant			308,405.00	308,405.00	-
Public Health Sanitation and Safety Training		4,000.00		4,000.00	-
MIPPA Outreach & Enrollment 2011A			40,000.00	40,000.00	-
Healthy Community Grant			24,454.00	24,454.00	-
Department of Human Services:					
Commission for the Blind & Visually Impaired Instruction & Community Program		101,280.00		101,280.00	-
Social Services for the Homeless		312,436.00		312,436.00	-
DYFS-Enrichment Center		2,246.00		2,246.00	-
Transportation Block Grant TANF			25,826.00	25,826.00	-
Department of Environmental Protection					
County Environmental Health Act			136,013.00	136,013.00	-
Department of Law and Public Safety:					
Over the Limit Under Arrest 2010		5,000.00		5,000.00	-
DUI Sobriety Checkpoint and Saturation Patrol			34,256.00	34,256.00	-
State Criminal Alien Assistance Program - SCAAP			103,135.00	103,135.00	-
Traffic Safety Grant			23,500.00	23,500.00	-
County Comprehensive Jail-Based Reentry Strategies			125,000.00	125,000.00	-
2011 State Body Armor Replacement Fund			23,313.11	23,313.11	-
Resigent Substance Abuse Treatment		51,962.00		51,962.00	-
Radiological Emergency Response Plan			109,879.00	109,879.00	-
NJ Data Exchange Project			105,000.00	105,000.00	-
Child Passenger Safety Education Grant			8,000.00	8,000.00	-
Governor's Council on Alcoholism and Drug Abuse:					
Alliance to Prevent Alcoholism and Drug Abuse Program			239,897.00	239,897.00	-

See Accompanying Notes to Financial Statements

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2011

	Ref.	Anticipated		Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87	
US Corporation for National and Community Service:				
Reserve Senior Volunteer Program	\$	\$	\$	\$
Factory Mutual Insurance Company:				
Fire Marshall Grant			1,925.00	-
Department of Transportation:				
Federal Highway Administration		9,548,494.00		-
Transportation Trust Fund - Discretionary Aid		1,100,000.00		-
Mobility Management Project		25,000.00		-
Department of Education:				
Comprehensive Education Improvement Act			318,220.00	-
NJ Council for the Humanities:				
West Jersey Time Traveler			12,500.00	-
NJ Board of Public Utilities:				
Energy Efficiency and Conservation Grant			12,934.76	-
Department of Military and Veteran Affairs:				
Veterans Transportation Grant			15,000.00	-
Office of Homeland Security and Preparedness:				
Interoperable Emergency Communication Grant			36,049.69	-
Homeland Security Grant			252,745.59	-
Department of Labor and Workforce Development:				
NJ BUILD		512,490.00		-
Disability Employment Initiative			6,000.00	-
State Energy Sector Partnership			240,750.00	-
Casino Funds:				
Senior Citizen and Disabled Resident Transportation Assistance Act			560,000.00	-
Department of State:				
Historic Commission, Operating Support Grant		18,000.00		-
Clean Communities			142,494.29	-
Total Section D		5,959,962.00	22,284,398.04	-
Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services-Other Special Items				
Reimbursement-Fees Under Chapter 370 of the Laws of 2001-Clerk		417,000.00		(63,303.50)
Reimbursement-Fees Under Chapter 370 of the Laws of 2001-Surrogate		76,000.00		(6,873.14)
Reimbursement-Fees Under Chapter 370 of the Laws of 2001-Sheriff		61,000.00		(22,010.81)
Juvenile Detention Center - Room and Board Fees		996,000.00	1,014,358.00	18,358.00
Reserve for Capital Transportation Program Expenditures		22,342.26	22,342.42	0.16
Reserve for Payment of Bonds and Notes		264,399.00	265,830.60	1,431.60
Title IV-Monetary Allowance in Lieu of Rent		570,000.00	751,849.10	181,849.10
Added & Omitted Taxes		531,603.00	531,602.50	(0.50)
Jail - Inmate Telephone		250,000.00	190,135.02	(59,864.98)

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF REVENUES - REGULATORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2011

	Ref.	Anticipated		Excess (Deficit)
		Budget	Special N.J.S. 40A:4-87	
		Budget	Realized	
Interlocal Agreement with the City of Bridgeton - Sunset Lake Dam Debt Services Reimbursements		\$ 25,070.00	\$ 24,416.00	\$ (654.00)
Trust Fund		88,000.00	80,717.76	(7,282.24)
General Capital Fund Balance		1,000,000.00	1,000,000.00	-
Medicare Part B		144,000.00	146,409.33	2,409.33
Transfer from Capital Improvement Fund			800,000.00	-
Total Section E		4,445,414.26	5,289,473.28	44,069.02
Total Miscellaneous Revenues	A-1	45,666,558.26	23,084,398.04	(147,279.69)
Amount to be Raised by Taxation - County Purpose Tax		82,938,491.00	82,938,491.00	
Budget Totals		\$ 136,924,281.26	\$ 159,861,399.61	\$ (147,279.69)
Miscellaneous Revenue Not Anticipated			\$ 721,319.34	
Non-Budget Revenues			721,319.34	
Total Revenue Realized			\$ 160,582,718.95	

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS

	Appropriations		Budget After Modification	Paid or Charged	Expenditures		Unexpended Balance Canceled
	Adopted Budget				Encumbered	Reserved	
GENERAL GOVERNMENT							
Board of Chosen Freeholders							
Salaries and Wages	\$ 108,000.00	\$	108,000.00	\$ 103,111.98	\$	4,888.02	\$
Other Expenses	88,600.00		88,600.00	68,191.85	6,157.29	14,250.86	
County Clerk							
Salaries and Wages	521,938.00		521,938.00	490,125.95	11,638.63	31,812.05	
Other Expenses	158,400.00		158,400.00	136,211.94		10,549.43	
Board of Elections							
Salaries and Wages	282,902.00		282,902.00	251,373.76	11,608.82	31,528.24	
Other Expenses	650,100.00		650,100.00	501,547.36		136,943.82	
Department of Finance and Administration							
Salaries and Wages	1,182,702.00		1,182,702.00	1,123,089.82	7,489.62	59,612.18	
Other Expenses	121,958.00		121,958.00	92,932.14		21,536.24	
Auditor	123,000.00		123,000.00			123,000.00	
Computerized Data Processing							
Salaries and Wages	261,000.00		264,000.00	253,124.62	73,650.69	10,875.38	
Other Expenses	130,400.00		130,400.00	52,900.34		3,848.97	
Board of Taxation							
Salaries and Wages	142,847.00		150,947.00	143,040.83	2,067.41	7,906.17	
Other Expenses	16,250.00		16,250.00	13,522.53		660.06	
Legal Department - County Counsel							
Salaries and Wages	111,988.00		113,338.00	109,005.40	31,995.38	4,332.60	
Other Expenses	406,025.00		506,025.00	423,083.80		50,955.82	
Planning and Development							
Salaries and Wages	517,667.00		517,667.00	487,002.39	13,447.80	30,664.61	
Other Expenses	189,725.00		189,725.00	147,513.26		28,763.94	
Buildings and Grounds							
Salaries and Wages	1,453,724.00		1,453,724.00	1,309,221.02	89,081.46	144,502.98	
Other Expenses	681,775.00		681,775.00	504,719.81		87,973.73	
REGULATION/CODE ENFORCEMENT							
Contribution to Soil Conservation District	15,000.00		15,000.00			15,000.00	
County Board of Construction Appeals	500.00		500.00			500.00	
Consumer Affairs/Weights and Measures							
Salaries and Wages	61,880.00		61,880.00	57,250.00	807.09	4,630.00	
Other Expenses	4,205.00		4,205.00	1,491.23		1,906.68	
INSURANCE							
Liability Insurance	2,000,000.00		2,000,000.00	2,000,000.00		-	
Surety Bond Premiums	10,000.00		10,000.00	9,965.39		34.61	
Workers' Compensation Insurance	1,480,000.00		1,480,000.00	1,480,000.00		-	
Group Insurance Plan - Employees	16,165,252.00		16,165,252.00	15,812,261.10	29,852.23	323,138.67	

See Accompanying Notes to Financial Statements

**COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS**

	Appropriations		Paid or Charged	Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification		Encumbered	Reserved	
STATE ASSUMPTION OF COSTS OF COUNTY SOCIAL AND WELFARE SERVICES AND PSYCHIATRIC FACILITIES						
County Social Service Board						
Temporary Assistance to Needy Families (TANF)	\$ 348,666.00	\$ 348,666.00	\$ 348,666.00	\$ -	\$ -	\$ -
Supplemental Security Income	556,271.00	556,271.00	556,271.00	-	-	-
Division of Youth and Family Services	2,098,894.00	2,098,894.00	2,098,894.00	-	-	-
Maintenance for Mental Diseases	4,260,866.00	4,260,866.00	4,260,866.00	-	-	-
Developmental Disabilities	6,852,281.00	6,852,281.00	6,852,281.00	-	-	-
PUBLIC SAFETY						
Emergency Medical Services Training & Dispatch Center						
Salaries and Wages	1,336,616.00	1,392,116.00	1,327,947.06		64,168.94	
Other Expenses	134,150.00	134,150.00	99,317.70	19,906.37	14,925.93	
Emergency Management Services						
Salaries and Wages	142,912.00	142,912.00	133,890.14	3,548.91	9,021.86	
Other Expenses	21,700.00	21,700.00	15,538.59		2,612.50	
Voluntary Fire Police Contract	11,000.00	11,000.00	11,000.00			
Sheriffs' Office						
Salaries and Wages	3,409,558.00	3,428,058.00	3,256,433.02		171,624.98	
Other Expenses	318,350.00	318,350.00	123,813.07	52,424.48	142,112.45	
County Medical Examiner						
Other Expenses	978,000.00	978,000.00	562,303.32	13,895.00	401,801.68	
Prosecutors Office						
Salaries and Wages	7,178,888.00	7,178,888.00	6,739,563.19		439,324.81	
Other Expenses	539,600.00	539,600.00	366,204.50	120,221.98	53,173.52	
Jail						
Salaries and Wages	10,388,844.00	10,853,494.00	10,501,877.37		351,616.63	
Other Expenses	4,154,122.00	3,839,122.00	2,637,792.07	433,699.62	767,630.31	
Juvenile Detention						
Salaries and Wages	2,085,007.00	2,117,007.00	2,020,761.68		96,245.32	
Other Expenses	221,420.00	221,420.00	139,416.16	25,798.10	56,205.74	
ROADS AND BRIDGES						
Roads and Bridges						
Salaries and Wages	1,712,654.00	1,712,654.00	1,626,707.82		85,946.18	
Other Expenses	443,200.00	1,243,200.00	764,753.60	459,258.58	19,187.82	
Traffic Engineer						
Salaries and Wages	122,000.00	124,150.00	117,467.66	16,561.40	6,682.34	
Other Expenses	90,200.00	90,200.00	72,542.41		1,096.19	
Engineering Department						
Salaries and Wages	433,220.00	433,220.00	371,886.29		61,333.71	
Other Expenses	20,200.00	20,200.00	12,968.07	4,646.16	2,585.77	

See Accompanying Notes to Financial Statements

**COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS**

	Appropriations		Budget After Modification	Paid or Charged	Expenditures		Unexpended Balance Canceled
	Adopted Budget				Encumbered	Reserved	
ROADS AND BRIDGES (Continued)							
Mosquito Control N.J.S.A. (26:9-27 et al)	\$ 437,794.00	\$	437,794.00	\$ 373,068.89	\$	64,725.11	\$
Salaries and Wages	72,300.00		72,300.00	52,502.74		17,983.51	1,813.75
Other Expenses							
HEALTH AND WELFARE							
Burial of Indigent	12,000.00		12,000.00	8,050.00		2,400.00	1,550.00
Alcoholic & Drug Abuse Treatment Clinic							
Salaries and Wages	58,000.00		58,000.00	55,163.09		2,836.91	2,836.91
Other Expenses	19,342.00		19,342.00	12,487.23		288.64	6,566.13
Office of Aging and Disabled							
Salaries and Wages	125,712.00		125,712.00	121,364.91		216.90	4,347.09
Other Expenses	14,425.00		14,425.00	10,151.35			4,056.75
County Social Service Board - Administration	5,966,224.00		5,966,224.00	5,966,224.00		-	-
Cumberland Manor							
Salaries and Wages	8,559,000.00		8,559,000.00	7,743,157.47		305,801.09	815,842.53
Other Expenses	3,227,963.00		3,227,963.00	2,443,316.96			478,844.95
Peer Grouping							
Salaries and Wages - Office on Aging and Disabled	68,659.00		68,659.00	57,569.76			11,089.24
Other Expenses - Office on Aging and Disabled	3,500.00		3,500.00	3,500.00			-
Contributions to Social Service Agencies	323,500.00		323,500.00	242,026.22		73,560.99	7,912.79
Human Services, Youth Services & Mental Health							
Salaries and Wages	16,000.00		16,000.00	89,748.04		12,255.78	16,000.00
Other Expenses	102,015.00		102,015.00				11.18
Contributions to Social Service Agencies	120,000.00		140,000.00	71,858.00		48,142.00	20,000.00
County Adjuster's Office							
Salaries and Wages	89,000.00		89,000.00	83,930.79			5,069.21
Other Expenses	436,850.00		436,850.00	276,884.66		151,159.00	8,806.34
County Surrogate							
Salaries and Wages	313,558.00		313,558.00	298,500.86		2,160.26	15,057.14
Other Expenses	26,950.00		26,950.00	21,518.66			3,271.08
PARKS, RECREATION, PUBLIC CELEBRATIONS AND PUBLIC CEREMONIES							
Recreation Commission (RS 40:12-1 et. seq.)							
Salaries and Wages	37,271.00		37,931.00	36,463.38		50.00	1,467.62
Other Expenses	66,510.00		66,510.00	20,216.90			46,243.10
War Veterans - Burial, Grave Decorations & Cemetery Operations							
Salaries and Wages	47,087.00		49,037.00	47,103.77			1,933.23
Other Expenses	30,050.00		30,050.00	14,809.88		5,191.91	10,048.21

See Accompanying Notes to Financial Statements

**COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS**

	Appropriations		Paid or Charged	Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification		Encumbered	Reserved	
EDUCATION						
Library	\$ 407,025.00	\$ 407,025.00	\$ 407,025.00	\$ -	\$ -	
County College	6,046,932.00	6,046,932.00	6,046,932.00	-	-	
Reimbursement for Residents Attending Out of County Two Year Colleges (N.J.S. 18A 64A:33)	75,000.00	75,000.00	36,057.71		38,942.29	
County Extension Service Farm and Home Demonstrations	449,475.00	449,475.00	397,963.57		51,511.43	
Salaries and Wages	54,264.00	54,264.00	37,166.44	5,338.05	11,759.51	
Other Expenses						
Vocational School	2,000,000.00	2,000,000.00	2,000,000.00		-	
Office of Superintendent of Schools	197,046.00	197,046.00	177,652.37		19,393.03	
Salaries and Wages	217,413.00	217,413.00	169,063.15	40,910.39	7,439.46	
Other Expenses						
UNCLASSIFIED						
Employees' Educational Fund	90,000.00	90,000.00	22,130.50		67,869.50	
UTILITY EXPENSES AND BULK PURCHASES						
Lighting of Highways and Bridges	70,000.00	70,000.00	49,066.54	6,433.28	14,500.18	
Central Switchboard						
Salaries and Wages	130,000.00	130,000.00	103,035.81		26,964.19	
Other Expenses	569,350.00	569,350.00	499,086.51	49,979.60	20,283.89	
Postage	150,000.00	110,000.00	97,066.78	269.36	12,663.86	
Facilities Costs	3,133,312.00	2,780,452.00	2,068,919.95	360,360.28	351,171.77	
Gasoline	630,000.00	630,000.00	475,160.75	3,580.00	151,259.25	
SUBTOTAL OPERATIONS	109,137,984.00	109,937,984.00	101,225,793.48	2,513,828.06	6,198,362.46	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
US DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Area Plan Grant	2,552,248.00	2,555,410.00	2,555,410.00		-	
Social Services Block Grant						
Alcohol	88,555.00	88,555.00	88,555.00		-	
State & Community Partnership Grant/Family Court	441,008.00	441,008.00	441,008.00		-	
HSAC/CIACC - Human Services	102,784.00	102,784.00	102,784.00		-	
Personal Assistance Service Program	300,950.00	300,950.00	300,950.00		-	
Medical Reserve Agreement		7,714.73	7,714.73		-	
NATIONAL FOUNDATION FOR THE ARTS AND HUMANITIES						
Promotion of the Arts	109,590.00	109,590.00	109,590.00		-	
U.S. FISH AND WILDLIFE SERVICE						
Market Lane WCS Restoration		5,000.00	5,000.00		-	
FEDERAL PREPAREDNESS FUNDING						
UASA Credentialing Project		65,000.00	65,000.00		-	

See Accompanying Notes to Financial Statements

**COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS**

	Appropriations		Paid or Charged	Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget Alter Modification		Encumbered	Reserved	
FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)						
Human Services - Homeless Grant - Emergency Food and Shelter		\$ 1,798.00	\$ 1,798.00			\$ -
Emergency Bridge Repair		49,356.11	49,356.11			
EMERGENCY MANAGEMENT ASSISTANCE	2,500.00	2,500.00	2,500.00			
MENTAL HEALTH CONSULTANT - Disaster Liaison						
Victim of Crime Act (VOCA) - Victim Witness Program	51,719.00	231,363.00	231,363.00			
Juvenile Accountability Incentive Block Grant (JAG)	23,619.00	23,619.00	23,619.00			
Local Law Enforcement Block Grant	15,707.00	15,707.00	15,707.00			
ARRA-JAG Recovery Grant Program	242,903.00	242,903.00	242,903.00			
Edward Byrne Community Justice Grant	100,000.00	100,000.00	100,000.00			
Edward Byrne Community Justice Grant - Vineland		9,888.00	9,888.00			
STOP Violence Against Women Act		33,560.00	33,560.00			
Bullet Proof Vest Partnership		11,929.42	11,929.42			
US DEPARTMENT OF JUSTICE						
US DEPARTMENT OF TRANSPORTATION - FEDERAL TRANSIT ADMINISTRATION (FTA)						
Federal Highway Assistance		9,548,494.00	9,548,494.00			
Transportation Trust Fund		1,100,000.00	1,100,000.00			
Mobility Management Project		25,000.00	25,000.00			
Job Access Reverse Commuter Agreement		270,000.00	270,000.00			
Section 5307 Capital & Operating Assistance Grant	1,340,249.00	1,340,249.00	1,340,249.00			
Section 5311 Capital & Operating Assistance Grant	381,725.00	796,805.00	796,805.00			
Subregional Transportation		90,500.00	90,500.00			
US DEPARTMENT OF LABOR						
Workforce Investment Act (WIA)	18,899.00	3,279,222.54	3,279,222.54			
Work First New Jersey / TANF		3,059,883.80	3,059,883.80			
DEPARTMENT OF HUMAN SERVICES						
Commission for the Blind & Visually Impaired	101,280.00	101,280.00	101,280.00			
Social Services for the Homeless	312,436.00	312,436.00	312,436.00			
DYFS - Enrichment Center	2,246.00	2,246.00	2,246.00			
Transportation Block Grant TANF		25,826.00	25,826.00			
DEPARTMENT OF HEALTH						
Public Health Sanitation and Safety Training	4,000.00	4,000.00	4,000.00			
Right to Know		9,848.00	9,848.00			
Comprehensive Alcoholism & Drug Abuse Program		729,954.00	729,954.00			
Special Child Health - Early Intervention Program		297,185.00	297,185.00			
Special Child Health Case Management		80,691.00	80,691.00			
Childhood Lead Poisoning Prevention		208,250.00	208,250.00			
PHILEP 2012 County Preparedness		308,405.00	308,405.00			
MIPPA Outreach & Enrollment 2011A		40,000.00	40,000.00			
Healthy Community Grant		24,454.00	24,454.00			
County Environmental Health Act		136,013.00	136,013.00			
Municipal Alliance on Alcoholism & Drug Abuse		239,897.00	239,897.00			

**COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS**

	Appropriations		Paid or Charged	Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification		Encumbered	Reserved	
DEPARTMENT OF LAW AND PUBLIC SAFETY						
Over the Limit Under Arrest 2010	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$	\$	
Resident Substance Abuse Treatment	69,283.00	69,283.00	69,283.00			
DUI Sobriety Checkpoint And Saturation Patrol		34,256.00	34,256.00			
State Criminal Alien Assistance Program - SCAPP		103,135.00	103,135.00			
Traffic Safety Grant		23,500.00	23,500.00			
County Comprehensive Jail-Based Reentry Strategies		125,000.00	125,000.00			
2011 State Body armor Replacement Fund		23,313.11	23,313.11			
New Jersey Data Exchange Project		105,000.00	105,000.00			
State Homeland Security		252,745.59	252,745.59			
Interoperable Emergency Communications		36,049.69	36,049.69			
Radiological Emergency Response Plan		109,879.00	109,879.00			
Child Passenger Safety Education Grant		8,000.00	8,000.00			
DEPARTMENT OF LABOR						
NJ Build		6,000.00	6,000.00			
Disability Employment Initiative		240,750.00	240,750.00			
State Energy Sector Partnership		560,000.00	560,000.00			
DEPARTMENT OF EDUCATION						
Comprehensive Education Improvement Act		569,002.00	569,002.00			
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS						
Veterans Transportation		15,000.00	15,000.00			
CASINO FUNDS						
Senior Citizen and Disabled Resident Transportation Assistance	512,490.00	512,490.00	512,490.00			
DEPARTMENT OF STATE						
Historic Commission, Operating Support Grant	18,000.00	18,000.00	18,000.00			
Clean Communities		142,494.29	142,494.29			
West Jersey Time Traveler		12,500.00	12,500.00			
Global Fire Prevention		1,925.00	1,925.00			
Retired Senior Volunteer Program		58,986.00	58,986.00			
Energy Efficiency and Conservation Grant		12,934.76	12,934.76			
Matching Funds for Grant	487,771.00	94,842.00		94,842.00		
SUBTOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	7,284,962.00	29,569,360.04	29,474,518.04		94,842.00	

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS

	Appropriations		Paid or Charged	Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification		Encumbered	Reserved	
TOTAL OPERATIONS	\$ 116,422,946.00	\$ 139,507,344.04	\$ 130,700,311.52	\$ 2,513,828.06	\$ 6,293,204.46	\$ -
CONTINGENT	67,776.00	67,776.00	59,516.24	4,109.85	4,149.91	-
TOTAL OPERATIONS INCLUDING CONTINGENT DETAIL	116,490,722.00	139,575,120.04	130,759,827.76	2,517,937.91	6,297,354.37	-
Salaries and Wages	41,982,949.00	42,570,809.00	39,917,855.27	-	2,652,953.73	-
Other Expenses (Including Contingent)	74,507,773.00	97,004,311.04	90,841,972.49	2,517,937.91	3,644,400.64	-
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	50,000.00	50,000.00	50,000.00	-	-	-
TOTAL CAPITAL IMPROVEMENTS	50,000.00	50,000.00	50,000.00	-	-	-
COUNTY DEBT SERVICE						
Payment of Bond Principal	1,000,000.00	1,000,000.00	1,000,000.00	-	-	-
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	5,752,000.00	5,752,000.00	5,752,000.00	-	-	-
Other Bonds						
Interest on Bonds	479,875.00	479,875.00	479,875.00	-	-	1.00
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	2,453,881.00	2,453,881.00	2,453,880.00	-	-	-
Other Bonds						
Green Trust Loan Program	101,499.00	101,499.00	101,498.95	-	0.00	0.05
Loan Repayments for Principal and Interest	9,787,255.00	9,787,255.00	9,787,253.95	-	0.00	1.05
TOTAL COUNTY DEBT SERVICE	9,787,255.00	9,787,255.00	9,787,253.95	-	0.00	1.05
DEFERRED CHARGES AND REGULATORY EXPENDITURES						
(1) Deferred Charges						
(2) REGULATORY Expenditures						
Contribution to:						
Public Employees Retirement System	2,741,077.00	2,741,077.00	2,741,077.00	-	-	-
Police and Fire Pension	3,712,176.26	3,712,176.26	3,712,176.26	-	-	-
Public Employees Retirement System	3,758,247.00	3,758,247.00	3,750,868.84	-	7,378.16	-
Social Security (OAS)	20,000.00	20,000.00	9,086.37	-	10,913.63	-
County Pension and Retirement Fund-DCRP	364,804.00	364,804.00	361,615.37	-	3,188.63	-
Unemployment Compensation Insurance						
TOTAL DEFERRED CHARGES AND REGULATORY EXPENDITURES	10,596,304.26	10,596,304.26	10,574,823.84	-	21,480.42	-
TOTAL GENERAL APPROPRIATIONS	\$ 136,924,281.26	\$ 160,008,679.30	\$ 151,171,905.55	\$ 2,517,937.91	\$ 6,318,834.79	\$ 1.05

A-2
A-1:A-11

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS

	Appropriations		Paid or Charged	Expenditures		Unexpended Balance Canceled
	Adopted Budget	Budget After Modification		Encumbered	Reserved	
A-3		\$ 136,924,281.26				
A-2		22,264,386.04				
		<u>800,000.00</u>				
		\$ 160,008,679.30				
			\$ 1,230,158.00			
			28,244,360.04			
			<u>121,697,387.51</u>			
			\$ 151,171,905.55			

Budget - Adopted
Appropriations - N.J.S.A. 40A:4-87
Emergency Appropriations

Federal and State Grants (County Matching Funds)
Federal and State Grants (Grant Funds)
Disbursements

EXHIBIT - B
TRUST FUND

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
<u>Assets</u>			
<u>Trust Fund</u>			
Cash and Investments	B-3	\$ 9,159,473.08	\$ 8,672,011.29
Accounts Receivable - Gasoline	B-4	43,740.47	-
		<u>9,203,213.55</u>	<u>8,672,011.29</u>
<u>Audio-Visual Aid Fund</u>			
Cash	B-3	76,342.69	66,897.08
Accounts Receivable	B-11	3,346.22	-
		<u>79,688.91</u>	<u>66,897.08</u>
<u>Open Space Fund</u>			
Cash	B-3	1,307,122.36	1,330,659.07
		<u>1,307,122.36</u>	<u>1,330,659.07</u>
Total		<u>\$ 10,590,024.82</u>	<u>\$ 10,069,567.44</u>

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2011</u>	<u>Balance Dec. 31, 2010</u>
<u>Trust Fund</u>			
Accounts Payable - Gasoline	B-4	\$ -	\$ 911.39
Reserves for:			
Payroll Payables	B-5	330,051.94	262,716.92
Performance Guarantee Deposits		101,571.02	101,571.02
Accumulated Sick Leave	B-6	1,535,191.89	1,696,728.17
Unclaimed Money	B-6	-	7,164.16
Modernization of County Clerk's Office	B-6	714,061.39	683,460.24
Modernization of County Surrogate's Office	B-6	29,057.53	22,516.85
Modernization of County Sherriff's Office	B-6	20,256.74	28,444.78
Automotive & Contractors' Equipment			
Physical Damage Insurance Fund	B-6	167,447.20	236,209.84
County Insurance	B-6	957,166.68	900,795.90
Workers' Compensation Insurance Fund	B-6	993,218.10	312,425.28
Weights and Measures	B-6	97,223.81	217,282.35
Tax Appeals	B-6	59,790.51	47,734.51
Subdivision/Site Plan Fees	B-6	16,836.93	18,930.41
Inmate Telephone Communications	B-6	491,106.38	576,979.25
Last Chance Program	B-6	4,354.00	-
Motor Vehicle Fines Pledged to Road			
Maintenance and Construction	B-6	956,652.54	821,421.78
Welfare Trust - Hospital Manor	B-6	6,686.82	7,610.69
Estate Proceeds	B-6	8,287.14	13,741.67
Senior Citizen Bus	B-6	199,497.39	166,035.16
Senior Citizen Day Care Center	B-6	-	87,969.62
Personal Attendant Program	B-6	42,411.32	36,634.24
Meals on Wheels Grant	B-6	56,100.00	11,091.00
Donations for Meals on Wheels	B-6	180,795.79	191,404.47
Case Management	B-6	792,471.87	862,365.00
Donations for Nutrition Program	B-6	78,986.01	77,361.65
Donations for Outreach Program	B-6	4,017.00	11,407.91
Donations for Retired Senior Volunteer Program	B-6	2,099.00	2,099.00
Council on the Arts	B-6	66.55	66.55
First Step Alcohol Program	B-6	438,794.74	390,739.38
Sheriff - Federally Forfeited Funds	B-6	3,013.51	3,013.51
Sheriff - K-9 Unit	B-6	1,387.99	1,387.99
Sheriff - Police Youth Week	B-6	3,359.05	2,797.97
Sheriff - Project Lifesaver	B-6	6,492.50	1,922.00
Sheriff - Car Seats And Special Services	B-6	1,036.14	-
Marketing Partnership Program	B-6	4,945.50	6,494.75
County Bird Festivals	B-6	11,634.95	15,308.52

See Accompanying Notes to Financial Statements

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
Trust Fund (Continued)			
Reserves for: (Continued)			
Special Child Health Services	B-6	\$ 2,070.00	\$ 2,070.00
Library Book Donation	B-6	2,768.94	2,708.94
Motor Vehicle Theft	B-6	1,215.04	1,415.00
Attorney Identification Card Program	B-6	158.00	221.00
911 - Bequests/Donations	B-6	7,000.00	7,000.00
Veterans Cemetery	B-6	300.00	-
County Prosecutor's			
Law Enforcement Trust Account	B-7	499,244.16	425,750.09
Seized Asset Trust Account	B-8	294,668.77	348,944.73
Federal Justice Account	B-9	17,799.62	16,682.96
Asset Maintenance Account	B-10	61,919.09	42,474.64
		<u>9,203,213.55</u>	<u>8,672,011.29</u>
 <u>Audio-Visual Fund</u>			
Reserve for Audio-Visual Aid Commission Expenditures	B-11	79,688.91	66,897.08
		<u>79,688.91</u>	<u>66,897.08</u>
 <u>County Open Space Fund</u>			
Reserve for Farmland Preservation	B-12	1,307,122.36	1,330,659.07
		<u>1,307,122.36</u>	<u>1,330,659.07</u>
 Total		 \$ <u>10,590,024.82</u>	 \$ <u>10,069,567.44</u>

**COUNTY OF CUMBERLAND
TRUST - COUNTY OPEN SPACE
STATEMENT OF REVENUES - REGULATORY BASIS**

	Anticipated Budget	Budget after Modification	Realized	Excess or (Deficit)
Amount to be Raised by Taxation	\$ 920,000.00	\$ 920,000.00	\$ 919,296.69	\$ (703.31)
Interest on Investments	3,875.00	3,875.00	2,225.67	(1,649.33)
Reserve Funds	1,360,659.07	1,360,659.07	1,330,659.07	(30,000.00)
State of New Jersey Added and Omitted Taxes	-	-	1,781,780.45	1,781,780.45
	<u>2,284,534.07</u>	<u>2,284,534.07</u>	<u>4,040,362.74</u>	<u>1,755,828.67</u>
	B-2			
	\$	\$	\$	
			Analysis of Realized Revenues	
			Cash Received	B-3
			Reserve Funds	B-12
			<u>2,709,703.67</u>	
			<u>1,330,659.07</u>	
			<u>4,040,362.74</u>	

**COUNTY OF CUMBERLAND
TRUST - COUNTY OPEN SPACE
STATEMENT OF EXPENDITURES - REGULATORY BASIS**

	<u>Anticipated Budget</u>	<u>Budget after Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Canceled</u>
Acquisition of Lands for Recreation and Conservation	\$ 2,284,534.07	\$ 2,284,534.07	\$ 2,733,240.38	\$	\$ 448,706.31
	<u>\$ 2,284,534.07</u>	<u>\$ 2,284,534.07</u>	<u>\$ 2,733,240.38</u>	<u>-</u>	<u>\$ 448,706.31</u>
	B-1				
		Disbursed	<u>\$ 2,733,240.38</u>	B-3	

{THIS PAGE IS INTENTIONALLY LEFT BLANK}

EXHIBIT - C
GENERAL CAPITAL FUND

COUNTY OF CUMBERLAND, NEW JERSEY
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

<u>Assets</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2011</u>	<u>Balance Dec. 31, 2010</u>
Cash and Investments	C-2, C-3	\$ 25,798,876.67	\$ 34,642,562.32
Federal and State Grant Receivable	C-4	39,030.35	39,030.35
Deferred Charges to Future Taxation:			
Funded	C-5	67,623,882.60	74,460,965.54
Unfunded	C-6	<u>98,068.70</u>	<u>98,068.70</u>
		<u>\$ 93,559,858.32</u>	<u>\$ 109,240,626.91</u>
<u>Liabilities, Reserves and Fund Balance</u>			
General Serial Bonds	C-8	\$ 66,867,000.00	\$ 73,619,000.00
Green Acres Loan Payable	C-9	756,882.60	841,965.54
Improvement Authorizations:			
Funded	C-7	15,367,260.22	29,643,558.02
Unfunded	C-7	39,124.01	51,324.57
Reserve for Encumbrances	C-10	10,276,113.79	3,081,301.08
Capital Improvement Fund	C-11	198,022.35	948,022.35
Reserve for Federal and State Grant Receivable		39,030.35	39,030.35
Fund Balance	C-1	<u>16,425.00</u>	<u>1,016,425.00</u>
		<u>\$ 93,559,858.32</u>	<u>\$ 109,240,626.91</u>

There were bonds and notes authorized but not issued on December 31, 2011 and 2010 of \$98,068.70 and \$98,068.70 (C-14)

COUNTY OF CUMBERLAND, NEW JERSEY
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS

Balance December 31, 2010	<u>Ref.</u> C	\$ 1,016,425.00
Decreased by:		
Transfer to Current Fund - Anticipated Revenue	A-2	<u>1,000,000.00</u>
Balance December 31, 2011	C	<u><u>16,425.00</u></u>

EXHIBIT - D
GENERAL FIXED ASSETS ACCOUNT GROUP

COUNTY OF CUMBERLAND
GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

<u>General Fixed Assets</u>	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
Buildings	\$ 42,194,039.14	\$ 41,935,049.14
Land	3,898,521.28	3,898,521.28
Equipment	9,122,959.18	7,389,593.16
Trucks & Heavy Vehicles	7,772,832.68	8,632,856.18
Computers	3,433,173.97	-
Vehicles	830,871.64	-
Work in Progress	2,202,750.10	-
	<u>\$ 69,455,147.99</u>	<u>\$ 61,856,019.76</u>

See Accompanying Notes to Financial Statements

{THIS PAGE IS INTENTIONALLY LEFT BLANK}

NOTES TO FINANCIAL STATEMENTS

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 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 2011 census, was 157,095.

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 the regular business hours.

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

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 Fund - 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 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:54-5 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 that 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 issue by local authorities and other state agencies.

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

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 asset 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 fixed assets are valued at historical cost; however, assets acquired prior to December 31, 1985 are valued at actual historical cost or estimated historical costs. 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 road, 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 asset 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 asset. Periodically, physically inventories must be taken and reconciled with these records. Lastly, all fixed assets must be adequately controlled to safeguard against loss, damage or theft.

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

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

Revenues - Revenues are recorded as received in cash, except for certain amounts that are due from other governmental units. Revenue from Federal and State grants is realized as revenue 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 OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

County Taxes – Every municipality in the County is responsible for levying, collecting a 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. 5:30-52. 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 funded on a pay-as-you-go basis.

Note 2: CASH AND CASH EQUIVALENTS

Operating cash, in the form various checking, savings and NOW Accounts, are held in the County's name by commercial banking institutions. At December 31, 2011, the carrying amount of the County's deposits was \$58,346,658.56 and the bank balance was \$60,516,110.16. Of the bank balance, \$750,000.00 was insured with Federal Deposit Insurance. Balances in excess of amounts covered by FDIC are covered by the Governmental Unit Deposit Protection Act (hereafter called "GUDPA"). GUDPA is a supplemental insurance program set forth by the New Jersey Legislature to protect the deposits of municipalities and local government agencies. The program is administered by the Commissioner of New Jersey Department of Banking and Insurance. As of December 31, 2011 and 2010, \$0 and \$0 of the County's bank balance of \$60,516,110.16 and \$71,437,733.23, respectively were exposed to custodial credit risk.

Pursuant to GASB Statement No. 40, "Deposit and Investment Risk Disclosures" ("GASB 40"), the County's bank accounts are profiled in order to determine exposure, if any to Custodial Credit Risk (risk that in the event of failure of the counterparty the County would not be able to recover the value of its deposits or investment). Deposits are considered to be exposed to Custodial Credit Risk if they are uncollateralized (securities not pledged by the depositor), collateralized with securities held by the pledging institution or collateralized with securities held by the financial institution's trust department or agent but not in the government's name. At December 31, 2011, all of the County's deposits were collateralized by securities held in its name and, accordingly, not exposed to custodial credit risk.

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 2: CASH AND CASH EQUIVALENTS (CONTINUED)

Investments

Pursuant to the cash management plan, the County may invest in the following:

- Direct obligations of, or obligations as to which the principal and interest is guaranteed by, the United States of America
- Government money market mutual funds
- Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress
- Bonds or obligations of the local unit or other obligations of school districts within the local unit
- Local government investment pools
- State of New Jersey Cash Management Fund
- Agreements for the repurchase of fully collateralized securities

Note 3: GENERAL FIXED ASSETS

The following schedule is a summarization of general fixed assets for the year ended December 31, 2011:

	Balance as of December 31, 2010	Additions/ Transfers	Disposals/ Transfers	Balance as of December 31, 2011
Land	\$ 3,898,521.28	\$	\$	\$ 3,898,521.28
Buildings	41,935,049.14	258,990.00		42,194,039.14
Trucks and Heavy Vehicles	8,632,856.18	904,501.00	414,398.00	9,122,959.18
Equipment:	7,389,593.16	413,540.52	30,301.00	7,772,832.68
Computers		3,594,742.27 *	161,568.30	3,433,173.97
Vehicles		830,871.64 *		830,871.64
Work-In-Process		2,202,750.10		2,202,750.10
Total	\$ 61,856,019.76	\$ 8,205,395.53	\$ 606,267.30	\$ 69,455,147.99

* Not included in prior financial statements

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 4: CAPITAL DEBT

Summary of County Debt (Excluding Current and Operating Debt)

	<u>Year 2011</u>	<u>Year 2010</u>	<u>Year 2009</u>
<u>Issued</u>			
General:			
Bonds and Notes and Loans	\$ 67,623,882.60	\$ 74,460,965.54	\$ 81,044,372.02
Less:			
Bonds for County College Projects	11,123,500.00	12,175,750.00	12,700,000.00
Net Debt Issued	<u>56,500,382.60</u>	<u>62,285,215.54</u>	<u>68,344,372.02</u>
<u>Authorized but not Issued</u>			
Bonds and Notes:			
General	98,068.70	98,068.70	98,068.70
Net Debt Authorized but not Issued	<u>98,068.70</u>	<u>98,068.70</u>	<u>98,068.70</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 56,598,451.30</u>	<u>\$ 62,383,284.24</u>	<u>\$ 68,442,440.72</u>

In addition, the County has guaranteed \$21,780,000 of Revenue Bonds and Notes of the Cumberland County Improvement Authority.

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 indicates a statutory net debt of .62%:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ <u>89,501,951.30</u>	\$ <u>32,903,500.00</u>	\$ <u>56,598,451.30</u>

Net Debt \$56,598,451.30 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-1 as amended, \$9,169,889,312 = .62%.

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

2% of Equalized Valuation Basis	\$ 183,397,786.24
Net Debt	<u>56,598,451.30</u>
Remaining Borrowing Power	<u>\$ 126,799,334.94</u>

The above information agrees to the Annual Debt Statement filed by the Chief Financial Officer.

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 4: CAPITAL DEBT (CONTINUED)

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

Calendar Year	General		Total
	Principal	Interest	
2012	\$ 3,260,793.12	\$ 1,717,160.85	\$ 4,977,953.97
2013	3,562,537.65	1,606,141.31	5,168,678.96
2014	3,564,317.27	1,472,636.69	5,036,953.96
2015	3,866,132.64	1,342,861.32	5,208,993.96
2016	3,867,984.50	1,176,414.45	5,044,398.95
2017-2021	19,455,117.42	3,596,458.36	23,051,575.78
2022-2024	8,300,000.00	652,500.00	8,952,500.00
Total	\$ 45,876,882.60	\$ 11,564,172.98	\$ 57,441,055.58

The following College Bond Debt Schedule indicates the total debt service due and the State's portion of principal and interest debt to be reimbursed annually. The State's share is anticipated in the Current Fund budget as revenue to offset the total debt service expenditure charged annually.

DEBT SERVICE - COLLEGE BONDS

	Total Principal	State Principal Share	Total Interest	State Share Interest	Total Debt Service
2012	\$ 2,126,000.00	\$ 1,063,000.00	\$ 911,545.00	\$ 455,772.50	\$ 3,037,545.00
2013	2,126,000.00	1,063,000.00	827,145.00	413,572.50	2,953,145.00
2014	2,326,000.00	1,113,000.00	740,855.00	370,427.50	3,066,855.00
2015	2,326,000.00	1,163,000.00	651,700.00	325,850.00	2,977,700.00
2016	2,326,000.00	1,163,000.00	558,420.00	279,210.00	2,884,420.00
2017-2021	9,950,000.00	4,875,000.00	1,449,725.00	724,862.50	11,399,725.00
2022-2024	567,000.00	683,500.00	89,550.00	44,775.00	656,550.00
	\$ 21,747,000.00	\$ 11,123,500.00	\$ 5,228,940.00	\$ 2,614,470.00	\$ 26,975,940.00

2011 General Improvement Bonds

At December 31, 2011, bonds payable in the General Capital Fund consisted of the following individual issues:

\$12,600,000 College Bonds dated August 1, 2002, and due in annual installments on August 1 through August 1, 2017, bearing interest at varying rates per annum. The balance remaining as of December 31, 2011, is \$6,000,000.

\$9,000,000 College Bonds dated August 15, 2006, and due in annual installments on August 15 through August 15, 2021, bearing interest at varying rates per annum. The balance remaining as of December 31, 2011, is \$6,800,000.

\$9,000,000 College Bonds dated August 15, 2006, and due in annual installments on August 15 through August 15, 2021, bearing interest at varying rates per annum. The balance remaining as of December 31, 2011, is \$6,800,000.

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 4: LONG-TERM DEBT (CONTINUED)

\$10,500,000 General Obligation Bonds dated August 15, 2006, and due in annual installments through August 15, 2021, bearing interest at varying rates per annum. The balance remaining as of December 31, 2011 is \$7,000,000.

\$28,300,000 General Obligation Bonds dated November 1, 2007, and due in annual installments on November 1 through November 1, 2023, bearing interest at varying rates per annum. The balance remaining as of December 31, 2011 is \$23,300,000.

\$16,304,000 General Obligation Bonds dated December 15, 2009, and due in annual installments on December 15 through December 15, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2011 is \$14,820,000.

\$2,353,000 College Bonds dated December 15, 2009, and due in annual installments on December 15 through December 15, 2024, bearing interest at varying rates per annum. The balance remaining as of December 31, 2011 is \$2,147,000.

The above college bonds are entitled to the benefits of the provisions of the County College Bond Act, P.L. 1971, c.12. Under the provisions of the Act, the State of New Jersey shall appropriate and pay annually, an amount equal to that of the County and must be used for the payment of the principal and interest on the Bonds. Thus, the County's annual current fund budget shall reflect anticipated revenue equal to one-half the total annual debt service due on the various issues.

\$915,773.00 Green Trust Loan dated June 22, 2001 for Improvements to Sunset Lake Dam. This is a direct reduction loan payable semiannually with a balance on December 31, 2011 of \$ 412,254.65. The loan is payable semiannually on June 22 and December 22. Interest is calculated at 2%. The final payment is due June 22, 2019.

\$632,742.87.00 Green Trust Loan dated January 3, 2003 for Various Capital Improvements. This is a direct reduction loan payable semiannually with a balance on December 31, 2011 of \$ 344,627.95 . The loan is payable semiannually on January 3 and July 3. Interest is calculated at 2%. The final payment is due July 3, 2020.

Note 5: LEASE OBLIGATIONS

At December 31, 2011, the County had lease agreements in effect for the following:

Capital:
None

Operating:
Land & Buildings (4 Sites)
Copiers (approx. 50)

The following is an analysis of operating leases.

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 5: LEASE OBLIGATIONS (CONTINUED)

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

<u>Year</u>	<u>Total</u>	<u>Buildings</u>	<u>Copiers</u>
2012	\$ 688,706.44	\$ 592,990.84	\$ 95,715.60
2013	653,776.29	578,796.84	74,979.45
2014	629,706.68	577,146.84	52,559.84
2015	582,306.87	577,146.84	5,160.03
2016	577,146.84	577,146.84	
2017-2021	2,885,734.20	2,885,734.20	
2022-2024	1,490,962.67	1,490,962.67	

Rental payments under the operating leases for the year 2011 were	\$ 601,338.84	\$ 84,983.74
--	---------------	--------------

Note 6: COUNTY TAXES

Property assessments are determined on true values as arrived at by a cost approach, market data approach and capitalization of net income where appropriate. Current assessments are the results of new assessments on a like basis with established comparable properties for newly assessed or purchased properties. This method assures equitable treatment to like property owners. However, it often results in a divergence of the assessment ratio to true value.

Upon the filing of certified adopted budgets by the municipality, the local school district, special improvement district and the county, the rate is struck by the County Board of Taxation based on the certified amounts in each of the taxing districts for collection to fund the budgets. The statutory provision for the assessment of property, levying of taxes and the collection thereof are set forth in N.J.S.A. 54:4 et seq. Special taxing districts are permitted in New Jersey for various special services rendered to the properties located within the special districts.

Property tax bills are mailed annually in June. The taxes are due February 1 and May 1 respectively, and are adjusted to reflect the current fiscal year's total tax liability. The preliminary taxes, due August 1 and November 1 of the succeeding fiscal year, are based upon one-half of the current year's total tax. The municipalities within the County must remit County Taxes to the County of Cumberland by February 15, May 15, August 15 and November 15.

The apportionment of the County tax levy among the various municipalities within the County is based upon the equalized valuation of all municipalities. The equalized valuation is computed based upon a County equalization ratio factor provided by the County Board of Taxation. This ratio is essentially the ratio of assessed value to true value of properties within the individual municipalities.

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 6: COUNTY TAXES (CONTINUED)

Comparative Schedule of Tax Information

<u>Year</u>		<u>Equalized Assessed Valuation</u>		<u>Cumulative Tax Levy</u>		<u>Cumulative Tax Rate</u>		<u>Percentage of Collection</u>
2011	\$	9,192,966,877	\$	82,938,491.00	\$	0.95420000	\$	100.00%
2010		9,638,435,384		82,938,491.00		0.91410000		100.00%
2009		9,807,276,297		82,938,491.00		0.89870000		100.00%
2008		8,156,274,149		84,292,000.00		0.95210000		100.00%
2007		8,156,274,149		76,100,000.00		0.98620000		100.00%

Note 7: FUND BALANCES APPROPRIATED

The following schedule details the amount of fund balances available at the end of each year 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>Percent Utilized</u>
Current Fund	2011	\$	8,519,778.96	\$	7,500,762.00		88.04%
	2010		24,239,226.92		12,120,000.00		50.00%
	2009		21,820,129.29		11,100,000.00		50.87%
	2008		24,157,622.19		12,500,000.00		51.74%
	2007		27,572,591.43		14,865,000.00		53.91%

Note 8: BUDGETARY DATA

In February, the Board of Chosen Freeholders adopts the annual appropriated budgets for the Current Fund and the Capital Improvement plan. Once approved, the Board of Chosen Freeholders may amend the legally adopted budget when unexpected modifications are required in estimated revenues and appropriations.

Supplemental appropriations per N.J.S. 40A:4-46, 54, Emergencies and Special Emergencies, become charges against the budget of the following year per N.J.S. 40A:4-47 except when financing is provided for by bonding ordinances.

Budget transfers between major appropriation accounts are prohibited until the last two months of the year. Transfers are approved by the Board of Chosen Freeholders by Resolution. Budgetary transfers for the year were not significant.

Note 9: FEDERAL AND STATE GRANTS

In the normal course of operations, the County receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of these audits is not believed to be material.

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 10: PENSION PLANS

Plan Descriptions

All eligible employees participate in the Public Employees' Retirement System (PERS), or the Police and Firemen's Retirement System (PFRS), which have been established by state statute and are administered by the New Jersey Division of Pensions and Benefits (Division). According to the State of New Jersey Administrative Code, all obligations of both Systems will be assumed by the State of New Jersey should the Systems terminate. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System and the Police and Fireman's Retirement System. These reports may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625.

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

Police and Fireman's Retirement System (PFRS) - The Police and Fireman's Retirement System (PFRS) was established as of July 1, 1944 under the provisions of N.J.S.A. 43:16A to provide retirement, death, and disability benefits to its members. The PFRS is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full-time county and municipal police or firemen or officer employees with police powers appointed after June 30, 1944.

Vesting and Benefit Provisions

The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43:3B. All benefits vest after eight to ten years of service, except for medical benefits, which vest after 25 years of service. Retirement benefits for age and service are available at age 60 and, under recently enacted legislation are generally determined to be 1/55 of final average salary for each year of service credit. Final average salary equals the average salary for the final three years of service prior to retirement (or highest three years' compensation if other than the final three years). Members may seek early retirement after achieving 25 years service credit, or they may elect deferred retirement after achieving eight to ten years of service credit, in which case benefits would begin the first day of the month after the member attains normal retirement age.

The vesting and benefit provisions for PFRS are set by N.J.S.A. 43:16A and 43:3B. All benefits vest after ten years of service, except for disability benefits, which vest after four years of service.

Retirement benefits for age and service are available at age 55 and generally determined to be 2% of final average compensation for each year of creditable service, as defined, up to 30 years plus 1% for each year of service in excess of 30 years. Final average compensation equals the average compensation for the final three years of service prior to retirement (or highest three years' compensation if other than the final three years). Members may seek special retirement after achieving 20 or 25 years of creditable service or they may elect deferred retirement after achieving ten years of service, in which case benefits would begin at age 55 equal to 2% of final average compensation for each year of service.

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 10: PENSION PLANS (CONTINUED)

Funding Policy

The contribution policy is set by N.J.S.A. 43:15A, Chapter 62, P.L. of 1994, Chapter 115, P.L. of 1997 and N.J.S.A. 18:66, and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. PERS provide for employee contributions of 5.5% through September 30, 2011, and 6.5% from October 1, 2011 through December 31, 2011, of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in PERS. The current PERS rate is 6.5% of covered payroll.

The contribution policy for PFRS is set by N.J.S.A. 43:16A and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Employers are required to contribute at an actuarially determined rate. The annual employer contribution includes funding for basic retirement allowances, cost-of-living adjustments and noncontributory death benefits. Members contribute at a uniform rate of 8.5% of base salary.

For the Public Employees' Retirement System, the County's contribution was \$3,712,176, \$2,852,308 and \$2,421,843 for 2011, 2010 and 2009, respectively.

For the Police and Firemen's Retirement System, the County's contribution was \$2,741,077 for 2011 and \$2,234,945 and \$1,520,301 for 2011, 2010 and 2009, respectively.

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 the 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.

For the Defined Contribution Retirement Program, the County's contribution was \$9,086, \$5,338 and \$2,355 for 2011, 2010 and 2009, respectively.

Note 11: POST- RETIREMENT BENEFITS

As disclosed in Note 1, the County prepares its financial statements on a regulator 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 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 No. 45 No. 45 in the County's financial statements.

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 11: POST- RETIREMENT BENEFITS (CONTINUED)

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 ten (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 County 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 2011, 2010 and 2009, the County contributed \$1,456,331.21, \$957,078.00 and \$1,310,719.00, respectively, to the County Plan for current premiums. Various factors, as stipulated in employee contracts, dictate whether plan members are required to make contributions to the County Plan. For the years 2011, 2010 and 2009, employee contributions to the County Plan were \$259,751.12, \$239,269.00 and \$374,322.00, respectively.

Annual OPEB Cost and Net OPEB Obligation

The County's annual OPEB cost represents the accrued cost for post-employment benefits under GASB No. 45. The cumulative difference between the annual OPEB cost and the benefits paid during a year will result in a net OPEB obligation. The annual OPEB cost is equal to the annual required contribution (ARC) less adjustment if a net OPEB obligation exists. The ARC is equal to the normal cost and amortization of the Unfunded Actuarial Accrued Liability (UAAL) plus interest.

Annual Required Contribution	\$ 8,551,197.00
Interest on Net OPEB Obligation	1,535,876.93
Adjustment of Annual Required Contribution	<u>(1,757,284.93)</u>
Annual OPEB Cost (Expense)	8,329,789.00
Contribuiton Made	<u>(1,456,331.21)</u>
Increase in Net OPEB Obligation	6,873,457.79
Net OPEB Obligation-Beginning of Year	<u>30,717,538.50</u>
Net OPEB Obligation-End of Year	\$ <u><u>37,590,996.29</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 11: POST- RETIREMENT BENEFITS (CONTINUED)

Funding 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 in ongoing and participants continue to terminate employment, retire, etc., in accordance with the actuarial assumptions.

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates and assumptions about the probability of occurrences of events far into the future, including future employment, mortality and healthcare cost trends. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

In the January 1, 2009 actuarial valuation, the projected unit credit cost method was used for all participants. The actuarial assumptions included a 5.0% investment rate of return (net of administrative expenses), an annual medical cost trend of 10% initially, reducing by decrements to an ultimate rate of 5% after ten years; and an annual prescription drug cost trend 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.

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	UAAL as a percentage of Covered Payroll
1/1/2009	\$ -	\$ 76,766,813	\$ 76,766,813	0%	\$ 38,020,815	201.91%
1/1/2007	\$ -	\$ 81,668,500	\$ 81,668,500	0%	\$ 43,567,400	187.45%

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 11: POST- RETIREMENT BENEFITS (CONTINUED)

Schedule of Employer Contributions

<u>Fiscal Year Ended December 31,</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed</u>
2011	\$ 8,551,197	17.03%
2010	8,551,197	9.80%
2009	8,551,197	15.70%

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 Assumptions:	
Investment Rate of Return	5.00%
Rate of Salary Increases	No salary increase is assumed
Rate of Medical Inflation	10% (pre-Medicare) or 10% (post-Medicare) grading to 5% over 10 years
Rate of Prescription Drug Inflation	11% (pre-Medicare) or 11% (post-Medicare) grading to 5% over 12 years

For determining the GASB ARC, the rate of employer contributions to the County 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 12: 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 contract 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 or 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.

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 12: COMPENSATED ABSENCES (CONTINUED)

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, 2011, accrued benefits for compensated absences are valued at \$2,666,786.70. 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, 2011 the balance of the fund was \$1,535,191.89.

Note 13: 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 an unforeseeable emergency.

Amounts deferred under Section 457 plans must be held in trust for the exclusive benefit of participation 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 14: ARBITRAGE REBATE

Pursuant to the Internal Revenue Code of 1986, Section 148 regarding excess earning, an arbitrage rebate is due to the United States Government. The rebate amount is the excess aggregate amount earned on unspent bond proceeds over the amount that would have been earned if the yield on such unspent proceeds had been equal to the bond yields.

At December 31, 2011, there was an arbitrage payable of \$0 in the Current Fund.

Note 15: LITIGATION

The County is involved in several claims and lawsuits incidental to its operations. In the opinion of the administration and legal counsel, the outcome of outstanding cases is problematic, and the ultimate resolution of these matters, although they could be of a material nature, would not have a material effect on the financial position of the County due to its insurance policies.

Note 16: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; and natural disasters.

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, 2011, the balance estimated to be payable for the workers' compensation insurance was \$479,398.64, which is the amount that the records of the administrator of the plan show as potential claims reported.

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 16: RISK MANAGEMENT (CONTINUED)

The balance estimated to be payable for the County general liability was \$773,650, 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, 2011.

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

Any additional funds required for claims in excess of the amounts reserved and recorded as a liability will be paid and charged to the 2012 or future budgets. At December 31, 2011, the balances of the reserves are as follows:

Insurance Plan

Reserve for Workers' Compensation Insurance - Trust Fund	\$ 993,218.10
Reserve for General Liability Insurance - Trust Fund	957,166.68
Reserve for Automobile and Contractors Equipment Physical Damage Insurance - Trust Fund	167,447.20

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 adjustment under reimbursement agreements, is reported on the cash basis. Retroactive adjustments are generally the difference between the interim rate established and the final rate.

Note 18: COMMITMENTS

The County has guaranteed \$21,780,000 of Revenue Bonds and Notes outstanding of the Cumberland County Improvement Authority.

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 19: 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 cost of issuance of the 2006 Bonds. Any of the Bonds that are no longer considered outstanding under the resolution of the Authority authorizing the Bonds shall not be considered outstanding for the purpose of this guarantee.

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

This agreement shall terminate after the payment in full of all Bonds of the Authority. As of December 31, 2011 the County has guaranteed \$21,780,000.00 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 not 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").

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010
(CONTINUED)

Note 19: GUARANTY AGREEMENT (CONTINUED)

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

Note 20: ECONOMIC DEPENDENCY

The County of Cumberland, New Jersey is not economically dependent on any one funding agent within the County or the State of New Jersey.

Note 21: 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 interest 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 Preservation Trust Fund. As of December 31, 2011, the Reserve for Farmland Preservation had a balance of \$1,307,122.36.

Note 22: SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred between December 31, 2011 and June 30, 2012, the date that the financial statements were issued for possible disclosure and recognition in the financial statements. In May the County sold the Cumberland County Manor for approximately \$14,000,000. The proceeds of the sale will be treated as miscellaneous revenue not anticipated for the fiscal year ended December 31, 2012.

{THIS PAGE IS INTENTIONALLY LEFT BLANK}

SUPPLEMENTARY INFORMATION

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

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

We have audited the financial statements – regulatory basis of the County of Cumberland, State of New Jersey (the “County”), as of and for the year ended December 31, 2011, and have issued our report thereon dated June 30, 2012. Our report disclosed that, as described in Note 1 to the financial statements, the County prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the “Division”), that demonstrates compliance with a modified accrual basis of accounting and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the “Division”).

Internal Control Over Financial Reporting

Management of the County of Cumberland is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County’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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 or other matters that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Division.

We noted certain matters that we reported to the County's management in a separate letter dated June 30, 2012.

This report is intended solely for the information and use of management, the County Board of Freeholders, others within the entity, and the Division as well as other 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.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Kenneth Moore

Kenneth Moore
Certified Public Accountant
Registered Municipal Accountant
No. 231

June 30, 2012

1535 HAVEN AVENUE • PO BOX 538
OCEAN CITY, NJ • 08226-0538
PHONE 609.399.6333 • FAX 609.399.3710



1409 CANTILLON BLVD. • PO BOX 548
MAYS LANDING, NJ 08330
PHONE 609.625.0999 • FAX 609.625.2421

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND NJ OMB CIRCULAR 04-04

To the Honorable Director and
Members of the Board of Chosen Freeholders
County of Cumberland
New Jersey

Compliance

We have audited the compliance of the County of Cumberland, State of New Jersey (the "County"), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the New Jersey Grant Compliance Supplement that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2011. 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; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; *New Jersey OMB's Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*; and the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"). Those standards, OMB A-133 and State of New Jersey prescribed audit requirements require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2011.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the 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 the requirements that could have a direct and material effect on a major federal and state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 and state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented or detected and corrected, on a timely basis.

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 a material weakness, as defined above.

This report is intended solely for the information and use of management, the County's governing body, and the Division 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.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Kenneth Moore

Kenneth Moore
Certified Public Accountant
Registered Municipal Accountant
No. 231

June 30, 2012

COUNTY OF CUMBERLAND, STATE OF NEW JERSEY
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 2011

Federal CFDA Number	Pass-Through Entity ID Number	Grant Period From	To	Award	Local Match	Balance January 1, 2011	Income	Prior Year Encumbrances	Expenditures	Cancellations/ Adjustments	2011 Encumbrances	Balance December 31, 2011	Cumulative Expenditures
Direct Federal Funding:													
US Department of Health and Human Services:													
93.914	H89 HA 00043-06	3/1/2010	2/29/2011	\$ 821,431.00	\$ -	\$ 32,633.38	\$ -	\$ 619,750.97	\$ 494,993.48	\$ (0.42)	\$ 52,873.66	\$ 104,517.21	\$ 716,913.79
93.914	H89 HA 00043-06	3/1/2009	2/29/2010	781,046.00	0.42	0.42	-	44,640.00	41,559.49	(334.69)	936.08	5,001.87	781,046.58
93.914	H3MHA0824290	8/1/2009	7/31/2010	76,225.00	2,857.44	2,857.44	-	1,789.25	1,733.00	(156.87)	-	-	68,298.31
93.914	H3MHA0824290	8/1/2009	7/31/2009	68,634.00	87,130.00	155.87	-	3.00	26,531.98	(156.87)	100.00	32,354.02	66,973.13
93.914	H3MHA0824290	8/1/2008	6/30/2012	33,028.00	25,966.00	78,020.60	58,986.00	387.82	74,691.18	-	-	3,697.24	673.98
94.001	N/A	7/1/2011	6/30/2011	55,046.00	63,823.00	-	-	-	-	-	-	-	51,348.76
Total US Department of Health and Human Services													
US Bureau of Justice:													
16.745	N/A	10/1/2010	9/30/2012	247,046.00	-	113,944.15	58,986.00	666,551.04	639,509.13	(491.98)	53,909.74	145,570.34	76,333.34
16.803	N/A	10/1/2010	9/30/2012	125,000.00	-	247,046.00	-	3,000.00	68,378.46	-	7,954.88	170,715.66	124,959.44
16.806	N/A	1/1/2011	12/31/2012	103,135.00	-	119,876.12	103,135.00	-	106,404.35	-	14,471.21	0.56	-
16.806	N/A	1/1/2010	12/31/2009	86,096.00	-	96,096.00	-	-	49,696.00	-	-	49,696.00	49,696.00
16.806	N/A	1/1/2009	12/31/2009	106,534.00	-	42,876.50	-	-	97,650.50	-	-	97,650.50	97,650.50
16.806	N/A	1/1/2008	12/31/2008	102,986.00	-	76,790.00	-	26,208.00	97,768.10	(184.00)	3,032.83	2,013.07	100,800.93
Total US Bureau of Justice													
US Department of Homeland Security:													
97.067	05-ODP-006	1/1/2011	12/31/2011	252,745.59	-	582,489.62	103,135.00	29,208.00	274,550.91	(184.00)	25,458.92	414,638.79	-
97.067	05-ODP-006	1/1/2010	12/31/2010	488,866.90	-	401,479.45	252,745.59	43,120.20	114,501.89	-	-	252,745.59	158,769.11
97.067	05-ODP-006	1/1/2010	12/31/2010	417,256.45	-	417,256.45	-	46,217.73	153,649.00	-	880.00	262,727.45	154,529.00
97.067	05-ODP-006	1/1/2008	12/31/2008	520,646.96	-	338,730.20	-	7,806.26	280,409.99	-	93,801.42	10,736.52	509,910.44
97.067	05-ODP-006	1/1/2007	12/31/2007	426,843.20	-	787.33	-	-	7,775.93	-	-	817.66	426,025.54
97.067	05-ODP-006	1/1/2005	12/31/2005	510,682.05	-	21,859.72	-	1,937.30	40,000.00	-	-	10,000.00	488,822.33
97.042	066-1200-100-726	1/1/2010	12/31/2010	50,000.00	-	50,000.00	-	-	22,885.26	-	-	4,175.32	40,000.00
97.042	066-1200-100-726	1/1/2009	12/31/2009	82,000.00	-	25,123.28	-	-	78,123.78	-	-	196,688.66	45,824.68
97.042	066-1200-100-726	1/1/2008	12/31/2008	50,000.00	-	26.33	-	-	26.33	-	-	65,000.00	82,000.00
97.044	N/A	1/1/2011	12/31/2011	308,405.00	-	308,405.00	-	-	33,592.56	-	-	65,000.00	111,716.34
97.044	N/A	1/1/2011	12/31/2011	65,000.00	-	65,000.00	-	-	36,049.69	-	-	36,049.69	97,241.13
97.044	066-1200-100-726	1/1/2009	12/31/2009	36,049.69	-	57,645.87	-	-	57,645.87	-	-	57,645.87	57,645.87
97.044	N/A	1/1/2010	12/31/2010	6,123.47	-	484.30	-	99,081.49	697,372.18	-	128,273.98	484.30	5,639.17
Total US Department of Homeland Security													
US Department of Agriculture:													
20.205	078-6300-480-XXX	1/1/2008	12/31/2008	121,000.00	-	121,000.00	-	-	-	-	-	121,000.00	-
Total US Department of Agriculture													
Total Direct Federal Funding													
US Department of Health and Human Services:													
93.197	046-4275-100-156	1/1/2011	12/31/2011	208,250.00	-	146,992.51	208,250.00	3,318.78	81,866.10	(25,904.93)	2,295.50	124,088.40	84,161.60
93.197	046-4275-100-156	1/1/2010	12/31/2010	208,250.00	-	12,277.17	-	-	124,406.36	(12,277.17)	-	0.00	182,345.07
93.197	046-4275-100-156	1/1/2009	12/31/2009	249,000.00	-	18,114.68	-	-	124,406.36	(18,114.68)	-	-	236,722.83
93.197	046-4275-100-156	1/1/2008	12/31/2008	209,000.00	-	-	-	-	1,611,432.22	(675.98)	207,642.64	1,930,237.70	190,885.32
Passed Through State Department of Health:													
Special Child Health Services -													
93.992	02-241-EIPL-1	7/1/2011	6/30/2012	287,185.00	-	189,130.03	287,185.00	939.58	109,222.01	(23,876.36)	1,074.82	186,888.17	11,296.83
93.992	02-241-EIPL-1	7/1/2010	6/30/2011	280,127.00	-	189,130.03	-	-	166,193.25	(23,876.36)	-	(0.00)	256,250.64
93.992	02-241-EIPL-1	7/1/2009	6/30/2010	78,691.00	-	5,228.20	-	-	66,362.00	(5,228.20)	-	-	73,462.80
93.992	02-241-EIPL-1	7/1/2008	6/30/2009	97,655.00	-	8,692.04	-	-	30,324.11	(8,692.04)	-	-	88,962.96
93.993	02-241-EIPL-0	7/1/2011	6/30/2012	80,691.00	-	47,227.14	80,691.00	20.00	46,937.53	(309.61)	-	50,386.89	30,324.11
93.993	02-241-EIPL-0	7/1/2010	6/30/2011	80,691.00	-	1,337.61	-	-	46,937.53	(1,337.61)	-	0.00	80,381.39
93.993	02-241-EIPL-0	7/1/2008	6/30/2009	272,828.00	-	-	-	-	272,828.00	-	-	-	271,490.39
Division of Family Development:													
93.714	054-7550-100-072	1/1/2010	12/31/2010	284,526.00	-	7,324.61	-	6,158.99	4,279.99	-	-	9,203.61	275,322.39
Social Services for the Homeless - ARRA													
93.044	046-4275-100-XXX	1/1/2010	12/31/2010	1,910,046.00	81,806.00	192,417.49	1,934,646.00	158,410.48	277,212.15	-	299.01	73,316.81	1,836,728.19
93.044	046-4275-100-XXX	1/1/2011	12/31/2011	1,934,646.00	-	628,741.48	-	168,847.83	1,695,384.50	-	102,210.91	133,050.59	1,801,595.41
Special Services for the Aging - Area Plan													
Total US Department of Health and Human Services													

COUNTY OF CUMBERLAND, STATE OF NEW JERSEY
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 2011

Federal CFDA Number	Federal Grantor/ Pass-through Grantor	Pass-Through Entity ID Number	From	Grant Period	To	Award	Local Match	Balance January 1, 2011	Income	Prior Year Encumbrances	Expenditures	Cancellations/ Adjustments	2011 Encumbrances	Balance December 31, 2011	Cumulative Expenditures
US Department of Labor:															
Passed Through State Department of Employment Services:															
Workforce Investment Act (WIA) -															
17,258	WIA Adult Program	ET-10-PY11	7/1/2011	6/30/2012	6/30/2012	\$ 1,032,128.00	\$ -	\$ -	\$ 1,032,128.00	\$ -	\$ 174,254.52	\$ -	\$ -	\$ 857,873.48	\$ 174,254.52
17,259	WIA Youth Activities	ET-10-PY11	7/1/2011	6/30/2012	6/30/2012	1,094,032.00	-	-	1,094,032.00	-	871,527.01	-	-	222,504.99	871,527.01
17,278	WIA Dislocated Workers	ET-09-PY11	7/1/2011	6/30/2012	6/30/2012	736,255.00	-	-	736,255.00	-	101,559.25	-	-	634,695.75	101,559.25
17,258	WIA Adult Program	ET-09-PY10	7/1/2010	6/30/2011	6/30/2011	1,127,176.00	-	-	1,127,176.00	206,647.59	645,606.89	-	-	208,395.61	918,782.39
17,259	WIA Youth Activities	ET-09-PY10	7/1/2010	6/30/2011	6/30/2011	1,081,163.00	-	-	1,081,163.00	395,065.41	1,514,838.12	-	-	195,325.93	885,837.07
17,278	WIA Dislocated Workers	ET-09-PY10	7/1/2010	6/30/2011	6/30/2011	695,238.00	-	-	695,238.00	171,051.29	279,143.23	-	-	305,382.51	389,856.49
17,259	WIA Youth Activities	ET-08-PY09	7/1/2009	6/30/2010	6/30/2010	944,993.80	-	-	42,193.80	-	194,226.33	-	-	-	944,993.80
17,258	WIA Adult Program - ARRA	ET-07-PY08	7/1/2008	6/30/2009	6/30/2009	673,141.00	-	26,256.24	-	1,434.50	27,690.74	-	-	-	673,141.00
17,259	WIA Youth Activities - ARRA	ET-07-PY08	7/1/2008	6/30/2009	6/30/2009	1,420,438.00	-	42,582.93	-	22,913.68	65,496.61	-	-	-	1,420,438.00
17,260	WIA Dislocated Workers - ARRA	ET-07-PY08	7/1/2008	6/30/2009	6/30/2009	1,328,589.00	-	364,465.01	-	87,436.45	451,901.46	-	-	-	1,328,589.00
83,558	TANF	ET-10-PY11	7/1/2011	6/30/2012	6/30/2012	1,341,523.00	-	-	1,341,523.00	-	382,833.03	-	-	978,689.97	382,833.03
83,558	TANF	ET-09-PY10	7/1/2010	6/30/2011	6/30/2011	1,693,423.00	-	949,623.75	-	-	825,796.83	-	-	124,463.42	1,381,423.08
83,558	TANF	ET-08-PY09	7/1/2009	6/30/2010	6/30/2010	1,601,423.00	-	35,086.72	-	-	25,086.72	-	-	-	1,901,423.00
83,558	TANF	ET-07-PY08	7/1/2008	6/30/2009	6/30/2009	1,940,185.00	-	42,007.16	-	-	42,007.16	-	-	-	1,901,185.00
84,002	WDP - Learning Link	ET-09-PY10	7/1/2010	6/30/2011	6/30/2011	62,500.00	-	22,878.66	-	14,804.33	37,682.90	-	-	-	62,500.00
17,260	Post-TANF Dislocated Worker Advance Program	ET-07-PY08	7/1/2009	6/30/2010	6/30/2010	66,000.00	-	41,753.95	-	6,581.16	48,315.11	-	-	-	66,000.00
93,714	TANF - ARRA	ET-09-PY10	7/1/2010	6/30/2011	6/30/2011	307,700.00	-	209,559.08	-	-	208,228.00	-	-	1,331.08	306,368.92
Total US Department of Labor															
Total US Department of Justice:															
Passed Through the State Department of Law and Public Safety:															
Division of Criminal Justice -															
16,575	Victims of Crime Act	066-1020-100-143	10/1/2011	9/30/2012	9/30/2012	179,644.00	-	-	179,644.00	-	37,939.77	-	-	141,704.23	37,939.77
16,575	Victims of Crime Act	066-1020-100-143	10/1/2009	9/30/2010	9/30/2010	130,019.00	-	-	130,019.00	-	131,427.02	-	-	-	130,019.00
16,575	Victims of Crime Act	066-1020-100-143	10/1/2011	9/30/2012	9/30/2012	51,719.00	32,505.00	131,427.02	51,719.00	2,435.28	50,884.66	-	-	834.34	50,884.66
16,XXX	Sexual Assault Nurse Examiner	N/A	1/1/2011	12/31/2011	12/31/2011	33,560.00	-	-	33,560.00	-	23,725.46	-	-	9,834.54	23,725.46
16,575	Federal Bullet Vest Grant	066-1020-100-143	1/1/2010	12/31/2010	12/31/2010	45,482.60	13,000.00	58,482.60	45,482.60	-	56,854.00	(1,628.60)	-	(0.00)	43,854.00
16,607	Federal Bullet Vest Grant	N/A	1/1/2011	12/31/2011	12/31/2011	11,929.42	-	-	11,929.42	-	-	-	291.16	11,929.42	
16,607	Federal Bullet Vest Grant	N/A	1/1/2010	12/31/2010	12/31/2010	291.16	-	-	-	531.98	1,486.77	-	5,575.07	-	776.16
16,607	Federal Bullet Vest Grant	N/A	1/1/2007	12/31/2007	12/31/2007	11,564.76	-	10,332.97	-	-	5,601.14	-	-	-	28,125.00
16,607	Federal Bullet Vest Grant	N/A	1/1/2005	12/31/2005	12/31/2005	28,125.00	-	3,166.86	-	2,435.28	23,619.00	-	-	-	23,619.00
16,XXX	Juvenile Accountability Block Grant	N/A	1/1/2011	12/31/2011	12/31/2011	23,619.00	-	-	23,619.00	-	-	-	-	-	-
16,XXX	County Comprehensive Jail Based Re-entry Strategies	N/A	1/1/2011	12/31/2011	12/31/2011	125,000.00	-	-	125,000.00	-	15,707.00	-	-	125,000.00	15,707.00
16,XXX	Local Law Enforcement/Megan's Law	N/A	1/1/2011	12/31/2011	12/31/2011	15,707.00	-	-	15,707.00	-	100,000.00	-	-	-	100,000.00
16,XXX	Community Justice Grant	N/A	1/1/2011	12/31/2011	12/31/2011	100,000.00	-	-	100,000.00	-	57,448.00	-	-	-	100,000.00
16,593	Pass21 SAR469 Recid. Substance Abuse Treatment	066-1020-100-260	7/1/2010	12/31/2010	12/31/2010	51,962.00	17,321.00	57,448.00	69,283.00	-	69,283.00	-	-	-	(17,321.00)
16,738	Edward Byrne Memorial Justice Assistance Grant	066-1020-100-157	1/1/2011	12/31/2011	12/31/2011	242,903.00	-	-	242,903.00	-	242,903.00	-	-	-	242,903.00
16,738	Edward Byrne Memorial Justice Assistance Grant	066-1020-100-157	1/1/2011	12/31/2011	12/31/2011	9,888.00	-	-	9,888.00	-	-	-	-	-	9,888.00
16,738	Edward Byrne Memorial Justice Assistance Grant	066-1020-100-157	1/1/2009	12/31/2009	12/31/2009	15,519.00	-	15,519.00	15,519.00	-	3,626.60	-	-	11,892.40	3,626.60
16,738	Edward Byrne Memorial Justice Assistance Grant	066-1020-100-157	1/1/2008	12/31/2008	12/31/2008	5,319.00	-	4,500.25	4,500.25	-	4,500.25	-	-	-	5,319.00
20,600	Child Passenger Safety Program	N/A	1/1/2011	12/31/2011	12/31/2011	8,000.00	-	-	8,000.00	-	2,121.54	-	-	5,878.46	2,121.54
20,600	State and Community Highway Safety Program	N/A	1/1/2011	12/31/2011	12/31/2011	23,500.00	-	-	23,500.00	-	10,207.89	-	-	13,292.11	10,207.89
20,600	Traffic Safety Community Education	N/A	1/1/2011	12/31/2011	12/31/2011	34,256.00	-	-	34,256.00	-	17,413.00	-	-	16,843.00	17,413.00
20,600	Traffic Safety Community Education	N/A	1/1/2010	12/31/2010	12/31/2010	5,000.00	-	460.68	5,000.00	-	460.68	-	-	4,539.32	4,539.32
20,600	Traffic Safety Community Education	N/A	1/1/2008	12/31/2008	12/31/2008	201,575.00	-	7,521.69	201,575.00	-	785,465.10	(7,521.69)	-	-	194,053.31
Total US Bureau of Justice															
Total US Bureau of Justice															

COUNTY OF CUMBERLAND, STATE OF NEW JERSEY
 SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 2011

Federal CFDA Number	Federal Grantor/ Pass-through Grantor	Pass-Through Entity ID Number	From	Grant Period	To	Award	Local Match	Balance January 1, 2011	Income	Prior Year Encumbrances	Expenditures	Cancellations/ Adjustments	2011 Encumbrances	Balance December 31, 2011	Cumulative Expenditures
20.507	US Department of Transportation; Passed Through NJ Department of Transportation; Federal Transit Capital & Operating Assistance Formula Grants - Section 5307	00001809	1/1/2011	12/31/2011	12/31/2011	\$ 1,340,249.00	\$ 383,249.00	\$ 436,663.65	\$ 1,340,249.00	\$ 7,816.87	\$ 381,480.52	(109,044.91)	\$ 6,595.85	\$ 399,287.56	\$ 940,961.44
20.507	Federal Transit Capital & Operating Assistance Formula Grants - Section 5307	00001809	1/1/2010	12/31/2010	12/31/2010	1,020,000.00	383,249.00	436,663.65			381,480.52			63,000.00	957,000.00
20.507	Federal Transit Capital & Operating Assistance Formula Grants - Section 5307	00001809	1/1/2009	12/31/2009	12/31/2009	1,121,292.00	383,249.00	164,292.00		1,785.20	55,247.09	(3,334.21)		-	1,012,247.09
20.507	Federal Transit Capital & Operating Assistance Formula Grants - Section 5307	00001809	1/1/2008	12/31/2008	12/31/2008	1,014,199.00	331,617.00	55,956.27			53,809.26	(7,025.16)		(0.00)	1,010,864.79
20.507	Public Transportation for Nonurbanized Areas - Section 5311	00001809	1/1/2007	12/31/2007	12/31/2007	976,857.00	314,627.00	188,092.47	796,805.00		181,067.31			0.00	969,831.84
20.509	Public Transportation for Nonurbanized Areas - Section 5311	NJ-1E-X009	7/1/2011	6/30/2012	6/30/2012	796,805.00			796,805.00		496,669.50		4,000.00	296,145.50	500,659.50
20.509	Public Transportation for Nonurbanized Areas - Section 5311	NJ-1E-X009	7/1/2008	6/30/2009	6/30/2009	48,600.00	5,400.00	54,000.00			48,600.00			-	43,200.00
20.516	Job Access & Reverse Commute (JARC) Program	N/A	1/1/2011	6/30/2006	6/30/2006	536,355.00		54,000.00			48,600.00			253,652.76	431,195.00
20.516	Job Access & Reverse Commute (JARC) Program	N/A	1/1/2011	12/31/2011	12/31/2011	270,000.00		54,000.00	270,000.00		16,347.24				16,347.24
20.516	Job Access & Reverse Commute (JARC) Program	N/A	1/1/2010	12/31/2010	12/31/2010	125,000.00	125,000.00	212,736.96			212,736.96				125,000.00
20.205	2010 Local Bridge Future Needs	078-6300-480-XXX				1,000,000.00		3,622.00		185,092.39	177,498.60			11,215.79	988,784.21
20.205	FY 2009 Local Bridge Future Needs	078-6300-480-XXX				1,000,000.00				172,675.88	172,675.88			1,000,000.00	1,000,000.00
20.205	Capital Transportation Program - 2010	078-6300-480-XXX				4,366,000.00		4,366,000.00		694,450.82	975,248.67			2,696,300.51	1,669,699.49
20.205	Capital Transportation Program - 2009	078-6300-480-XXX				3,154,000.00		212,216.54		643,427.20	(729,691.97)			1,001,284.84	2,152,715.16
20.205	Capital Transportation Program - 2008	078-6300-480-XXX				3,177,000.00				63,855.43	(90,405.89)			154,261.32	3,022,738.68
20.205	Capital Transportation Program - 2007	078-6300-480-XXX				3,177,000.00				151,631.35	48,039.66			102,591.69	3,074,408.31
20.205	Capital Transportation Program - 2006	078-6300-480-XXX				2,626,000.00		600.00		118,715.79	58,483.02			600.00	2,625,400.00
20.205	Capital Transportation Program - 2001	078-6300-480-XXX				6,094,031.19		43,281.51		7,867.58				53,365.19	6,040,666.00
20.205	Capital Transportation Program - prior years	078-6300-480-XXX				300,000.00								43,281.51	256,718.49
20.205	Passed Through Construction of State Highway Facilities: Federal Highway Admin. - Market Lane WCS Restoration	078-6300-480-XXX	1/1/2011	12/31/2011	12/31/2011	5,000.00			5,000.00					5,000.00	-
20.205	Federal Highway Admin. - Chestnut Ave & Brewster	078-6300-480-XXX	1/1/2011	12/31/2011	12/31/2011	350,000.00			350,000.00					10,626.65	339,373.35
20.205	Federal Highway Admin. - Oak Road and West Ave.	078-6300-480-XXX	1/1/2011	12/31/2011	12/31/2011	160,000.00			160,000.00					140,128.10	140,128.10
20.205	Federal Highway Admin. - Centerton Road	078-6300-480-XXX	1/1/2011	12/31/2011	12/31/2011	1,350,000.00			1,350,000.00					1,306,483.02	1,306,483.02
20.205	Federal Highway Admin. - Main Road - Chestnut to Maple	078-6300-480-XXX	1/1/2011	12/31/2011	12/31/2011	850,000.00			850,000.00					37,452.98	812,547.04
20.205	Federal Highway Admin. - Main Street	078-6300-480-XXX	1/1/2011	12/31/2011	12/31/2011	2,000,000.00			2,000,000.00					138,164.36	1,861,835.64
20.205	Federal Highway Admin. - Wheat Road and East Ave.	078-6300-480-XXX	1/1/2011	12/31/2011	12/31/2011	175,000.00			175,000.00					55,965.00	119,035.00
20.205	Federal Highway Admin. - Bucksheulom Road	078-6300-480-XXX	1/1/2011	12/31/2011	12/31/2011	2,478,000.00			2,478,000.00					392,688.09	2,115,341.91
20.205	Federal Highway Admin. - Silver Run Road	078-6300-480-XXX	1/1/2011	12/31/2011	12/31/2011	750,000.00			750,000.00					750,000.00	-
20.205	Federal Highway Admin. - Sherman Ave at the Boulevard	078-6300-480-XXX	1/1/2010	12/31/2010	12/31/2010	4,713,494.00		82,510.81	1,435,494.00	3,154,285.37	2,287,516.93		1,046,003.77	1,342,769.48	3,370,724.52
20.205	Federal Highway Admin. - Resource	078-6300-480-XXX	1/1/2011	12/31/2011	12/31/2011	2,350,000.00				104,777.99				104,777.99	2,350,000.00
20.205	Federal Highway Admin. - Resource CR 605	078-6300-480-XXX	1/1/2009	12/31/2009	12/31/2009	809,180.00		108,765.47		17,814.83				108,785.47	866,744.63
20.205	Federal Highway Admin. - Resource CR 606	078-6300-480-XXX	1/1/2009	12/31/2009	12/31/2009	815,000.00		238,419.31		11,611.83				226,418.31	594,744.63
20.205	Federal Highway Admin. - Irving Ave	078-6300-480-XXX	1/1/2008	12/31/2008	12/31/2008	925,000.00		17,249.97		85,195.45				17,249.97	797,750.03
20.205	Federal Highway Admin. - Intersection Main & Burns	078-6300-480-XXX	1/1/2008	12/31/2008	12/31/2008	500,000.00		379,884.15		10,902.32				379,884.15	545,115.85
20.205	Federal Highway Admin. - Resur. Main Rd.	078-6300-480-XXX	1/1/2008	12/31/2008	12/31/2008	500,000.00		210,043.25		5,789.14				210,043.25	289,956.75
20.205	Federal Highway Admin. - Old Deerfield Pike	078-6300-480-XXX	1/1/2008	12/31/2008	12/31/2008	500,000.00		213,795.30						213,795.30	366,204.70
20.205	Federal Highway Admin. - Mays Landing Rd.	078-6300-480-XXX	1/1/2008	12/31/2008	12/31/2008	800,000.00		772,185.15						772,185.15	767,814.85
20.205	Federal Highway Admin. - Garden Road	078-6300-480-XXX	1/1/2008	12/31/2008	12/31/2008	415,000.00		306,579.97		16,722.28				306,579.97	493,420.03
20.205	Federal Highway Admin. - Main Road and Grant Ave.	078-6300-480-XXX	1/1/2008	12/31/2008	12/31/2008	400,000.00		115,087.70		24,726.71				115,087.70	201,452.50
20.205	ISTEA - Bucksheulom Rd. CR 670 Resurf.	078-6300-480-XXX	1/1/2005	12/31/2005	12/31/2005	60,080.00		10,411.81						118,439.75	281,560.25
20.515	Passed Through the South Jersey Transportation Authority: Subregional Planning Grant	N/A	1/1/2011	12/31/2011	12/31/2011	90,500.00			90,500.00					10,411.81	49,668.19
20.515	Subregional Planning Grant	N/A	1/1/2010	12/31/2010	12/31/2010	72,400.00	18,100.00	52,000.00		38,500.00	84,402.35	(4,976.40)	37,500.00	53,000.00	37,500.00
20.515	Subregional Planning Grant	N/A	1/1/2009	12/31/2009	12/31/2009	90,500.00	18,100.00	6,220.50		1,320.16	1,244.10			6,087.65	66,302.35
20.515	Subregional Planning Grant	N/A	1/1/2008	12/31/2008	12/31/2008	181,000.00	18,100.00	21,550.55			7,194.08	(15,686.63)		-	85,523.60
	Total US Department of Transportation					8,530,133.84	12,051,048.00	12,051,048.00	4,806,151.85	9,318,205.65	5,438,810.36	(150,867.31)	10,479,450.37	10,479,450.37	165,313.37

**COUNTY OF CUMBERLAND, STATE OF NEW JERSEY
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011**

Federal Grantor/ Pass-through Grantor	Federal CFDA Number	Pass-Through Entity ID Number	Grant Period From	To	Award	Local Match	Balance January 1, 2011	Income	Prior Year Encumbrances	Expenditures	Cancellations/ Adjustments	2011 Encumbrances	Balance December 31, 2011	Cumulative Expenditures
Department of Community Affairs:														
Passed Through State Department of Human Services:														
Small Cities Block Grant (CDBG) - Cumberland Manor Improvements	14.228	----	1/1/2010	12/31/2010	\$ 500,000.00	\$	\$ 499,359.70	\$	\$	\$ 396,686.25	\$	\$ 100,150.75	\$ 2,522.70	\$ 497,477.30
Small Cities Block Grant (CDBG)	14.228	----	1/1/2009	12/31/2009	315,000.00		178,231.00			178,231.00			-	315,000.00
Small Cities Block Grant (CDBG-Well)	14.228	----	1/1/2008	12/31/2008	301,098.00		106,816.18		20,372.50	28,492.50		98,696.18	-	301,098.00
Small Cities Emergency Housing Repairs	14.228	----	1/1/2001	12/31/2010	134,761.61		89,370.89						89,370.88	46,390.73
Total Department of Community Affairs														
							873,777.76		20,372.50	603,409.75		198,846.93	91,893.58	
Environmental Protection Agency:														
Wastewater Management Plan - ARRA														
	66.454	N/A	1/1/2010	12/31/2010	109,091.00		5,000.00		60,353.00	65,353.00			-	109,091.00
Total Environmental Protection Agency														
							5,000.00		60,353.00	65,353.00			-	
Federal Emergency Management Agency:														
Passed Through the United Way:														
FEMA - Emergency Food and Shelter Program	97.024	N/A	1/1/2011	12/31/2011	1,798.00			1,798.00		1,798.00			-	
FEMA - Repair and Mitigation Well Repairs - Downe Township	97.024	N/A	1/1/2011	12/31/2011	49,356.11			49,356.11					49,356.11	
Disability Program Navigator Services	97.067	N/A	1/1/2010	12/31/2010	42,075.00		30,529.84			6,634.77			23,885.07	18,179.93
Total Federal Emergency Management Agency														
							30,529.84	51,154.11	-	8,432.77			73,251.18	
Total Federal Awards														
							\$ 16,413,882.31	\$ 20,948,886.15	\$ 6,759,447.38	\$ 16,928,286.64	\$ (325,717.18)	\$ 9,636,441.69	\$ 17,031,770.33	

COUNTY OF CUMBERLAND, STATE OF NEW JERSEY
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

State Grantor/ Program Title	Pass-Through Grantors' Number	Grant Period From To	Award	Local Match	Balance January 1, 2011	Income	Prior Year Encumbrances	Expenditures	Cancellations/ Adjustments	2011 Encumbrances	Balance December 31, 2011	Cumulative Expenditures
FEDERAL AND STATE GRANT FUND:												
Department of Health and Senior Services:												
Department of Health and Senior Services: Right to Know	92-2228-RTK-00	1/1/2011 12/31/2011	\$ 9,848.00	\$ -	\$ 9,848.00	\$ 9,848.00	\$ -	\$ 9,848.00	\$ -	\$ -	\$ 9,848.00	\$ 9,848.00
Right to Know	92-2228-RTK-00	1/1/2010 12/31/2011	9,848.00	-	9,848.00	4,000.00	-	600.00	-	-	3,400.00	600.00
Special Health Projects - Tanning Reg/Inspec.	-	1/1/2011 12/31/2011	4,000.00	-	4,000.00	24,454.00	-	1,594.00	-	2,530.00	20,330.00	4,124.00
Health Communities Grant	-	1/1/2011 12/31/2011	24,454.00	-	24,454.00	7,714.73	-	179.25	-	20.00	7,515.48	199.25
Medical Reserve Contract - Salem	07-582-ADA-00	1/1/2011 12/31/2011	729,954.00	-	729,954.00	729,954.00	-	686,196.62	-	12,340.41	21,416.97	708,537.03
Comprehensive Alcoholism and Drug Abuse Program	07-582-ADA-00	1/1/2010 12/31/2010	659,292.00	51,334.00	55,242.91	-	19,672.48	74,915.39	-	-	-	659,292.00
Total Department of Health and Senior Services			1,447,588.00	51,334.00	65,090.91	775,970.73	19,672.48	783,333.26	-	14,890.41	62,510.45	
NJ Governor's Council on Alcoholism & Drug Abuse Program:												
Alliance to Prevent Alcoholism and Drug Abuse Program	----	1/1/2011 12/31/2011	239,897.00	-	6,548.79	239,897.00	103,237.17	142,087.43	-	92,183.18	5,626.39	234,270.61
Alliance to Prevent Alcoholism and Drug Abuse Program	----	1/1/2010 12/31/2010	239,897.00	-	12,064.11	-	-	109,686.75	(12,064.11)	-	99.21	239,797.79
Alliance to Prevent Alcoholism and Drug Abuse Program	----	1/1/2009 12/31/2009	239,897.00	-	-	-	-	-	-	-	-	227,832.89
Total NJ Governor's Council on Alcoholism & Drug Abuse Program			719,691.00	-	18,617.90	239,897.00	103,237.17	251,774.18	(12,064.11)	92,183.18	5,725.60	
Department of Human Services:												
Commission for the Blind and Visually Impaired:	14-F165	1/1/2011 12/31/2011	22,035.00	-	475.09	22,035.00	63.20	21,603.90	-	431.10	431.10	21,603.90
Instruction and Community Programs	14-F165	1/1/2010 12/31/2010	22,035.00	-	-	-	-	538.29	-	-	-	22,035.00
Division of Mental Health and Hospitals:	----	1/1/2009 12/31/2009	12,000.00	-	0.77	2,500.00	247.50	123.75	-	124.52	124.52	11,875.48
Augment Mental Health	----	1/1/2011 12/31/2011	2,500.00	-	-	-	-	2,498.47	-	-	1.53	2,498.47
Department of Disability Services:	----	1/1/2011 12/31/2011	300,950.00	-	7,686.06	300,950.00	45,594.02	249,763.62	-	43,322.79	7,863.59	283,086.41
Personal Assistance Program	----	1/1/2010 12/31/2010	300,950.00	-	87,058.89	-	-	53,280.08	(87,058.89)	-	-	300,950.00
Personal Assistance Program	----	1/1/2008 12/31/2008	350,000.00	-	-	-	-	-	-	-	-	262,941.11
Division of Youth and Family Services	AXF-26S	1/1/2011 12/31/2011	81,491.00	-	18,543.78	81,491.00	254.27	70,160.49	-	1,441.73	9,888.78	71,602.22
Social Services Block Grant - Title XX - Enrichment Center	AXF-26S	1/1/2010 12/31/2010	93,085.00	-	-	-	-	263.06	-	-	18,534.99	74,550.01
Social Services Block Grant - Title XX - Enrichment Center	AXF-FBS	1/1/2011 12/31/2011	102,784.00	-	5,525.74	102,784.00	250.74	101,650.30	-	1,116.70	17.00	102,767.00
Social Services Block Grant - Title XX (HSACC/CIAC)	AXF-FBS	1/1/2010 12/31/2010	102,784.00	-	-	-	-	5,669.13	-	-	107.35	102,676.65
Social Services Block Grant - Title XX (HSACC/CIAC)	AXF-FBS	1/1/2007 12/31/2007	108,919.00	17,002.00	11.22	88,555.00	39.12	79,119.54	(11.22)	371.25	9,064.21	108,807.78
Social Services Block Grant - Title XX (HSACC/CIAC)	ADP-KBS	1/1/2010 12/31/2010	88,555.00	-	2,325.64	88,555.00	72.14	2,364.76	-	-	(0.00)	88,555.00
Social Services Block Grant - Title XX (Alcohol)	01BDFS	1/1/2010 12/31/2010	7,550.00	-	84.79	7,550.00	-	156.93	-	-	-	7,550.00
Social Services Block Grant - Medical Assistance	01BDFS	1/1/2009 12/31/2009	15,100.00	-	1,285.85	-	-	1,285.85	-	-	-	15,100.00
Division of Family Development:	H4FZIS	1/1/2011 12/31/2011	312,436.00	-	-	312,436.00	52,905.25	304,269.91	-	7,510.80	655.39	311,780.61
Social Services for the Homeless	H4FZIS	1/1/2010 12/31/2010	312,436.00	-	-	40,000.00	-	32,965.25	-	217.50	8,245.60	32,496.00
NIPPA - Medicare MIPS for Patient	----	1/1/2011 12/31/2011	40,000.00	-	-	-	-	31,536.80	-	-	-	31,536.80
Total Department of Human Services			1,227,997.83	17,002.00	122,997.83	950,751.00	99,426.24	977,190.13	(87,070.11)	53,980.77	54,934.06	
Department of Environmental Protection and Energy:												
State Aid - County	EN95-011	1/1/2011 12/31/2011	136,013.00	-	41,240.08	136,013.00	-	120,815.35	-	3,364.78	11,832.87	124,180.13
Environmental Health Act	EN95-011	1/1/2010 12/31/2010	140,735.00	-	62,065.78	-	-	40,739.40	(62,065.78)	-	500.68	140,274.32
Environmental Health Act	EN95-011	1/1/2009 12/31/2009	358,611.00	-	23,847.54	-	-	32,360.89	-	22,486.65	-	296,545.22
Wastewater Management Plan	----											
Total Department of Environmental Protection and Energy			635,359.00	-	127,153.40	136,013.00	31,000.00	193,915.64	(62,065.78)	25,851.43	12,333.55	
Department of Community Affairs:												
PARIS Grant Program	N/A	1/1/2009 12/31/2009	476,673.00	-	-	-	8,624.00	8,624.00	-	-	-	476,673.00
PARIS Grant Program	N/A	1/1/2008 12/31/2008	101,000.00	-	40.00	-	-	-	(40.00)	-	-	100,960.00
NJ Historic Trust - Courthouse	20NSDX	1/1/2005 12/31/2005	593,739.00	-	739.00	-	11,189.97	14,750.00	-	3,250.00	11,928.97	581,810.03
Building Governance Capacity on History	----	1/1/2011 12/31/2011	18,000.00	-	-	18,000.00	-	9,937.50	-	2,562.50	-	18,000.00
West Jersey Time Traveler	----	1/1/2011 12/31/2011	12,500.00	-	-	12,500.00	-	-	-	-	-	12,500.00
NJ Clean Energy Program	----	1/1/2011 12/31/2011	12,934.76	-	-	12,934.76	-	-	-	-	-	12,934.76
Sharing Available Resources Efficiently	N/A	1/1/2008 12/31/2008	300,000.00	-	169,362.37	-	-	-	(169,362.37)	-	-	130,637.63
State Council on the Arts:	----	6/30/2010 6/30/2010	101,472.00	-	2,718.05	101,472.00	24,763.50	26,838.30	(526.00)	643.25	-	101,472.00
Cultural and Heritage Commission - Promotion of the Arts	----	6/30/2010 6/30/2010	137,336.00	-	526.00	-	-	84,462.10	-	21,612.50	-	136,810.00
Cultural and Heritage Commission - Promotion of the Arts	----	7/1/2011 6/30/2012	109,590.00	-	173,385.42	153,024.76	44,577.47	144,611.90	(169,928.37)	28,068.25	-	106,074.80
NJ Council on the Arts	----											
Total Department of Community Affairs			1,628,381.00	-	173,385.42	153,024.76	44,577.47	144,611.90	(169,928.37)	28,068.25	28,379.13	

**COUNTY OF CUMBERLAND, STATE OF NEW JERSEY
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011**

State Grantor/ Program Title	Pass-Through Grantors' Number	Grant Period From To	Award	Local Match	Balance January 1, 2011	Income	Prior Year Encumbrances	Expenditures	Cancellations/ Adjustments	2011 Encumbrances	Balance December 31, 2011	Cumulative Expenditures
Department of Transportation:												
State Aid -												
Clean Communities Entitlement Grant	----	1/1/2011	142,494.29 \$			142,494.29 \$		142,494.29 \$			\$	142,494.29
FY 2011 Local Aid Infrastructure	----	1/1/2011	100,000.00			100,000.00					100,000.00	
Local Bridge Future Needs	----	1/1/2011	1,000,000.00		8,900.00	1,000,000.00					8,900.00	
Municipal Stormwater Grant	----	----	20,000.00									11,100.00
Total Department of Transportation			1,242,494.29		8,900.00	1,242,494.29		142,494.29			1,108,900.00	
Department of Law and Public Safety:												
Division of State Police:												
911 Coordinator Funding OETS	N/A	12/31/2008	50,000.00		271.10		20,059.00	271.10				50,000.00
Enhanced 911 Grant	N/A	12/31/2008	65,000.00					20,059.00				65,000.00
Cumberland Emergency Exercises	N/A	12/31/2003	25,000.00		13,303.41			238.50				11,935.09
Radiological Emergency Response Plan	200010047	----	109,879.00		54,187.74	109,879.00		1,608.94		1,575.04	106,695.02	3,183.98
Radiological Emergency Response Plan	200010047	----	101,700.00		19,614.79		20,434.50	58,433.66			16,188.58	85,511.42
Radiological Emergency Response Plan	200010047	----	81,729.00		23,313.11			(656.21)			20,171.00	61,558.00
Body Armor	N/A	12/31/2011	30,158.67		9,707.31	23,313.11		20,451.36		2,417.78	7,289.53	22,869.14
Body Armor	N/A	12/31/2010	52,063.18		7,258.21		7,258.21	7,258.21				52,063.18
Body Armor	N/A	12/31/2008	20,103.15		656.50		2,732.38	2,732.38			656.50	19,446.65
Body Armor	N/A	12/31/2007	105,000.00			105,000.00		105,000.00				105,000.00
NJ Data Exchange	----	1/1/2011	21,400.00	21,400.00	21,429.33					21,429.33		
Special Needs Shelter Planning and Support	----	1/1/2009	5,000.00			5,000.00						5,000.00
Traffic and Safety Community Education	----	1/1/2010	6,600.00		1,923.08						1,923.08	
Traffic and Safety Community Education	----	12/31/2010	1,925.00			1,925.00		1,925.00				4,876.92
Fire Marshall Grant	----	1/1/2011	466,782.00									1,925.00
Juvenile Justice:												
Comprehensive Education Improvement Act	SFEA Funds	12/31/2011	198,000.00		260,640.59	569,002.00		183,651.84		600.00	384,750.16	82,031.84
Comprehensive Education Improvement Act	SFEA Funds	12/31/2010	184,500.00	288,120.00	64,279.65		825.21	185,784.84		687.58	74,993.38	123,006.62
Comprehensive Education Improvement Act	SFEA Funds	12/31/2008	441,008.00	236,860.00					(64,279.65)			120,220.35
Slate and Community Partnership	----	1/1/2011	441,008.00		1,369.43	441,008.00		303,297.56		135,699.44	2,111.00	498,897.00
Slate and Community Partnership	----	1/1/2009	436,641.00		0.18		104,722.85	104,936.51			1,155.77	439,852.23
Slate and Community Partnership	----	12/31/2008	430,164.00		4.14				(0.18)			436,640.82
Slate and Community Partnership	----	12/31/2007	426,439.00		0.02				(4.14)			430,159.86
Slate and Community Partnership	----	12/31/2006							(0.02)			426,439.98
Total Department of Law and Public Safety			1,255,127.11		447,387.27	1,255,127.11	176,483.51	995,092.69	(64,283.99)	140,879.84	678,741.37	
Unclassified - New Jersey Transit:												
Senior Citizen and Disabled Resident Transportation Assistance Act	----	12/31/2011	512,480.00		209,799.76	512,480.00		385,339.73		10,460.83	106,689.44	405,600.56
Senior Citizen and Disabled Resident Transportation Assistance Act	----	12/31/2010	567,101.00		61,996.31		5,135.29	159,610.30			85,324.75	511,776.25
Senior Citizen and Disabled Resident Transportation Assistance Act	----	12/31/2009	627,776.00		130,542.84						61,996.31	557,322.69
Senior Citizen and Disabled Resident Transportation Assistance Act	----	12/31/2008	15,000.00			15,000.00		6,158.48			130,542.84	487,433.16
Veterans Transportation System	----	6/30/2012	15,000.00		7,500.00			7,500.00			8,841.52	6,158.48
Veterans Transportation System	----	6/30/2011	15,000.00									15,000.00
Total Unclassified - New Jersey Transit			1,227,367.00		409,438.91	527,480.00	5,135.29	588,608.51	-	10,460.83	362,994.86	

COUNTY OF CUMBERLAND, STATE OF NEW JERSEY
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED DECEMBER 31, 2011

State Grantor/ Program Title	Pass-Through Grantors' Number	Grant Period From To	Award	Local Match	Balance January 1, 2011	Income	Prior Year Encumbrances	Expenditures	Cancellations/ Adjustments	2011 Encumbrances	Balance December 31, 2011	Cumulative Expenditures
Department of Labor:												
Passed Through Department of Human Services:												
DHS Special Initiative & Transportation	----	1/1/2011	\$ 25,826.00	\$ -	\$ 22,606.27	\$ 25,826.00	\$ -	\$ 4,603.96	\$ -	\$ -	\$ 21,222.04	\$ 4,603.96
DHS Special Initiative & Transportation	----	1/1/2010	401,259.00	6,000.00	6,000.00	6,000.00	-	22,606.27	-	-	6,000.00	401,259.00
NJ Build	----	1/1/2011	6,000.00	25,000.00	25,000.00	-	-	-	-	-	25,000.00	-
Mobility Management Project	----	1/1/2011	25,000.00	-	-	-	-	-	-	-	-	-
Passed Through Department of Employment Services:												
Work First New Jersey (7/1/11-6/30/12)	----	6/30/2012	1,596,993.00	-	-	1,596,993.00	330,404.37	1,468,714.29	-	-	128,278.71	1,468,714.29
Work First New Jersey (7/1/10-6/30/11)	----	6/30/2011	1,824,277.00	-	588,201.63	-	-	751,107.42	-	-	167,498.58	1,656,778.42
Work First New Jersey (7/1/09-6/30/10)	----	6/30/2010	1,878,860.00	-	6,574.79	-	-	8,925.87	-	-	-	1,878,860.00
Work First New Jersey (7/1/08-6/30/09)	----	6/30/2009	1,350,859.00	-	8,925.87	-	-	8,925.87	-	-	-	1,350,859.00
Work First New Jersey	----	6/30/2007	3,066,997.00	-	95,957.09	-	-	95,957.09	-	-	-	3,066,997.00
Workforce Learning Link (7/1/11-6/30/12)	----	6/30/2012	154,000.00	-	-	154,000.00	-	38,667.95	-	-	115,332.05	38,667.95
Workforce Learning Link (7/1/10-6/30/11)	----	6/30/2011	47,735.00	-	20,142.83	-	-	16,796.54	-	-	3,346.29	44,388.71
Workforce Learning Link (7/1/09-6/30/10)	----	6/30/2010	64,000.00	-	48,348.37	-	-	48,348.37	-	-	-	64,000.00
Workforce Development Program	----	6/30/2012	15,531.00	-	-	15,531.00	-	11,766.00	-	-	11,467.92	4,063.08
WDP - Literacy (Workforce Learning Link)	----	6/30/2007	330,336.00	-	11,766.00	-	-	11,766.00	-	-	-	330,336.00
WDP - Literacy (Workforce Learning Link-Plan)	----	6/30/2007	590,421.00	-	628.00	-	-	628.00	-	-	-	590,421.00
Smart STEPS	----	6/30/2011	44,138.00	-	7,388.00	-	-	7,388.00	-	-	-	44,138.00
Disability Program Navigator	----	6/30/2012	32,740.00	-	3,265.05	-	-	3,265.05	-	-	-	32,740.00
Disability Employment Initiative	----	6/30/2012	560,000.00	-	-	560,000.00	-	-	-	-	560,000.00	-
Slate Energy Sector Partnership	----	6/30/2012	240,750.00	-	5,000.00	240,750.00	-	-	-	-	240,750.00	-
Transportation Donations	----	6/30/2011	5,000.00	-	-	-	-	5,000.00	-	-	-	5,000.00
Total Department of Labor			8,188,003.90	2,624,100.00	330,404.37	2,494,412.68	-	1,278,895.59	-	-	141,141.35	479,622.65
Department of Health and Senior Services:												
Special Services for the Aging - Area Plan	----	1/1/2011	620,764.00	-	116,459.23	620,764.00	11,663.75	479,622.65	-	-	27,360.87	593,417.13
Special Services for the Aging - Area Plan	----	1/1/2010	620,778.00	-	-	-	-	100,762.11	-	-	-	-
Total Department of Health and Senior Services			1,164,592.23	-	116,459.23	620,764.00	11,663.75	580,384.76	-	-	168,502.22	-
Total State Awards			\$ 2,308,229.77	\$ 6,525,631.89	\$ 821,600.28	\$ 7,131,818.04	\$ (395,412.36)	\$ 366,314.71	\$ -	\$ -	\$ 3,761,916.83	\$ -

COUNTY OF CUMBERLAND, NEW JERSEY
NOTES TO SCHEDULES OF FEDERAL AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011

Note 1: General

The accompanying schedules of financial assistance present the activity of all federal and state financial assistance programs of the County of Cumberland, New Jersey. The County is defined in Note 1 to the County's financial statements – regulatory basis.

Note 2: Basis of Accounting

The accompanying schedules of financial assistance are presented using the modified accrual basis of accounting in accordance with the "Requirements of Audit" as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Such principles and practices 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. Under this method of accounting, the County accounts for its financial transactions through separate funds, which differ from the funds required by accounting principles generally accepted in the United States of America (GAAP).

Note 3: Relationship to General-Purpose Financial Statements

Amounts reported in the accompanying schedules agree with amounts reported in the County's financial statements – regulatory basis. The financial statements – regulatory basis present the Grant Fund on a budgetary basis. The Grant Fund is presented in the accompanying schedules on the grant accounting budgetary basis, which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not.

Note 4: Relationship to Federal and State Financial Reports

Amounts reported in the accompanying schedules, excluding local match expenditures, agree with the amounts reported in the related federal and state financial reports.

**CUMBERLAND COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2011**

Part I – Summary of Auditor’s Results

Financial Statement Section

- A) Type of auditor’s report issued: Adverse under GAAP/Unqualified under Regulatory
- B) Internal control over financial reporting:
- 1) Material weakness(es) identified? _____yes X no
- 2) Significant Deficiencies identified that are not considered to be material weaknesses? _____yes X no
- C) Noncompliance material to general-purpose financial statements noted? _____yes X no

Federal Awards Section

- D) Dollar threshold used to determine type A programs: \$ 874,268
- E) Auditee qualified as low-risk auditee? _____yes X no
- F) Type of auditor’s report on compliance for major programs Unqualified
- G) Internal control over major programs:
- 1) Material weakness(es) identified? _____yes X no
- 2) Significant Deficiencies identified that are not considered to be material weaknesses? _____yes X no
- H) Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section .510(a))? _____yes X no

I) Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>16.738, 16.803</u>	<u>Edward Byrne Memorial Justice Assistance Grant and ARRA Edward Byrne Memorial Justice Assistance Grant</u>
<u>20.205</u>	<u>Federal Highway Transportation Program and ARRA Federal Highway Transportation Program</u>
<u>17.258, 47.259, 17.260, 17.278</u>	<u>WIA Adult Program, WIA Youth Activities, WIA Dislocated Workers, ARRA WIA Adult Program, ARRA WIA Youth Activities, ARRA WIA Dislocated Workers</u>
<u>93.044, 93.045, 93.052, 93.043</u>	<u>Special Services for the Aging</u>

**CUMBERLAND COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2011
(CONTINUED)**

Part I – Summary of Auditor’s Results

State Awards Section

- J) Dollar threshold used to determine Type A programs: _____ \$308,952 _____
- K) Auditee qualified as low-risk auditee? _____yes _____X_____no
- L) Type of auditor’s report issued on compliance for major programs: _____Unqualified_____
- M) Internal Control over major programs:
- 1) Material weakness(es) identified? _____yes _____X_____no
- 2) Significant Deficiencies identified that are not considered to be material weaknesses? _____yes _____X_____no
- N) Any audit findings disclosed that are required to be reported in accordance with NJOMB Circular Letter 04-04? _____yes _____X_____no
- O) Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
<u>062-4545-100-XXX</u>	<u>Work First New Jersey (TANF/FS/GA)</u>
<u>7550-100-072-054-05</u>	<u>Social Services for the Homeless</u>
<u>Not Available</u>	<u>Wastewater Management Plan</u>
<u>4250-760-050-000-63</u>	<u>Alliance to Prevent Alcoholism</u>

**CUMBERLAND COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2011
(CONTINUED)**

Part II -- Schedule of Financial Statement Findings

NONE

Part III – Schedule of Federal Award Findings and Questioned Costs

NONE

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
SCHEDULE OF CASH

Ref.	Current Fund	Federal and State Grant Fund
Balance December 31, 2010	\$ 24,410,387.02	\$ 1,398,448.48
Increased by Receipts:		
A-18	2,303,357.92	
A-19	531,443.13	
	330,000.00	
	48,282.92	
	127,194.33	
	182,837.49	
	350,000.00	
	3,650,863.18	
	1,548,197.50	
	64,418.00	
	75,400.00	
	8,582.00	
	58,000.00	
	69,795.04	
	2,098,894.00	
	543,523.00	
	3,042,391.00	
	6,852,281.00	
	265,830.60	
	751,849.10	
	190,135.02	
	24,416.00	
	721,319.34	
	19,975.00	
	531,602.50	
	82,938,491.00	
	17,495,344.38	
	10,043.33	
	146,409.33	
	80,717.76	
	1,800,000.00	
A-3-A-4		1,230,158.00
A-14		22,039,867.35
A-15		24,932.41
	126,861,603.87	23,294,957.76
Decreased by Disbursements:	151,271,990.89	24,693,406.24
2011 Appropriations	121,697,387.51	
2010 Appropriations Reserves	4,213,483.10	
Reserve for Grants - Matching Funds	1,230,158.00	
Petty Cash Funds	19,975.00	
Change Funds	-	
Refund of Prior Year Revenue	8,106.39	
Cash Held by the County Treasurer for the Board of Health	2,784,763.01	
Cash Held by the County Treasurer for the County Library	738,582.69	
Return of Funds to Grantor Agencies		28,537.24
Accounts Payable	241,983.94	
Federal and State Grants - Appropriated		22,997,566.50
Balance December 31, 2011	\$ 130,934,449.64	\$ 23,026,103.74
	\$ 20,337,541.25	\$ 1,667,302.50

See Accompanying Auditor's Report

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
SCHEDULE OF PETTY CASH FUNDS

<u>Office</u>	<u>Received from Treasurer</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 - Miscellaneous	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	
WIA - Work First NJ Early Employ Initiative	5,000.00	5,000.00
	\$ <u>19,975.00</u>	\$ <u>19,925.00</u>
Ref.	A-4	A-4

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
SCHEDULE OF CHANGE FUNDS

<u>Office</u>	<u>Balance December 31, 2010</u>	<u>Received from Treasurer</u>	<u>Balance December 31, 2011</u>
County Clerk	\$ 100.00	\$	\$ 100.00
Meals on Wheels	100.00		100.00
Surrogate	40.00		40.00
	<u>\$ 240.00</u>	<u>\$ -</u>	<u>\$ 240.00</u>
Ref.	A	A-4	A

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
SCHEDULE OF ADDED AND OMITTED COUNTY TAXES RECEIVABLE

	Balance December 31, 2010	2011		Balance December 31, 2011
		Levy	Collected	
Bridgeton	\$ 24,601.40	\$ 16,089.71	\$ 24,601.40	\$ 16,089.71
Commercial	16,635.87	11,891.62	16,635.87	11,891.62
Deerfield	11,377.94	10,181.95	11,377.94	10,181.95
Downe	1,074.13	1,837.07	1,074.13	1,837.07
Fairfield	10,784.25	5,035.64	10,784.25	5,035.64
Greenwich	4,810.46	1,794.14	4,810.46	1,794.14
Hopewell	3,389.36	6,525.47	3,389.36	6,525.47
Lawrence	6,545.25	9,361.34	6,545.25	9,361.34
Maurice River		15,676.17	-	15,676.17
Millville	101,702.15	172,529.06	101,702.15	172,529.06
Shiloh			-	-
Stow Creek	6,967.44	3,408.24	6,967.44	3,408.24
Upper Deerfield	17,477.46	13,122.96	17,477.46	13,122.96
Vineland	326,236.79	115,745.74	326,236.79	115,745.74
	-----	-----	-----	-----
	\$ 531,602.50	\$ 383,199.11	\$ 531,602.50	\$ 383,199.11
Ref.	A		A-2:A-4	A

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance December 31, 2010	Accrued in 2011	Collected in 2011	Balance December 31, 2011
<u>MISCELLANEOUS REVENUES ANTICIPATED</u>				
County Clerk	\$ 15,422.75	\$ 479,544.94	\$ 482,889.69	\$ 12,078.00
Surrogate	1,844.66	80,502.61	79,537.71	2,809.56
Sheriff	-	74,112.99	74,112.99	-
Interest on Investments and Deposits				
Treasurer	-	75,067.52	75,067.52	-
Cumberland Manor	163.95	1,996.45	2,051.46	108.94
Clerk	237.02	2,723.95	2,755.11	205.86
Surrogate	12.87	230.98	230.00	13.85
Sheriff	67.73	743.99	753.02	58.70
Juvenile Detention Center Room and Board	232,800.00	827,278.00	1,014,358.00	45,720.00
Cumberland Manor	64,258.01	15,222,640.69	15,271,862.76	15,035.94
Board of County Patients in State and Other Institutions				
County Adjuster	-	29,913.57	29,913.57	-
<u>SPECIAL ITEMS OF REVENUE ANTICIPATED</u>				
County Clerk	-	353,696.50	353,696.50	-
Surrogate	-	69,126.86	69,126.86	-
Sheriff	-	38,989.19	38,989.19	-
<u>MISCELLANEOUS REVENUE NOT ANTICIPATED IN 2011 BUDGET</u>				
Manor - Medicare Reimbursement	5,000.00		5,000.00	-
	\$ 319,806.99	\$ 17,256,568.24	\$ 17,500,344.38	\$ 76,030.85
Ref.	A			A
Cash Receipts		A-4	17,495,344.38	
Miscellaneous Revenue Not Anticipated			5,000.00	
			\$ 17,500,344.38	

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES**

	Balance Dec. 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT				
Board of Chosen Freeholders				
Salaries and Wages	\$ 10,808.69	\$ 10,808.69	\$ 4,061.29	\$ 6,747.40
Other Expenses	24,139.81	24,139.81	22,821.43	1,318.38
County Clerk				
Salaries and Wages	31,937.09	31,937.09	19,791.56	12,145.53
Other Expenses	35,505.58	35,505.58	9,025.31	26,480.27
Department of Finance				
Salaries and Wages	55,697.60	55,697.60	45,797.58	9,900.02
Other Expenses	22,665.34	22,665.34	2,189.63	20,475.71
Auditor	128,000.00	128,000.00	128,000.00	-
Computerized Data Processing				
Salaries and Wages	22,077.87	22,077.87	9,418.38	12,659.49
Other Expenses	43,086.92	43,086.92	42,847.77	239.15
Board of Taxation				
Salaries and Wages	13,172.66	13,172.66	6,678.68	6,493.98
Other Expenses	2,729.22	2,729.22	1,689.40	1,039.82
Board of Elections				
Salaries and Wages	18,053.55	18,053.55	8,527.82	9,525.73
Other Expenses	33,770.25	33,770.25	8,554.50	25,215.75
Legal Department - County Counsel				
Salaries and Wages	8,517.09	8,517.09	4,292.96	4,224.13
Other Expenses	77,718.76	77,718.76	45,152.15	32,566.61
County Surrogate				
Salaries and Wages	18,934.99	18,934.99	11,483.53	7,451.46
Other Expenses	8,812.70	8,812.70	2,443.60	6,369.10
County Adjuster's Office				
Salaries and Wages	5,044.57	5,044.57	2,984.19	2,060.38
Other Expenses	94,274.25	94,274.25	88,579.49	5,694.76
Planning and Development				
Salaries and Wages	23,898.78	23,898.78	(42,673.73)	66,572.51
Other Expenses	55,210.61	55,210.61	18,945.91	36,264.70
Buildings and Grounds				
Salaries and Wages	77,223.05	77,223.05	49,096.95	28,126.10
Other Expenses	219,098.45	219,098.45	51,997.85	167,100.60
REGULATION/CODE ENFORCEMENT				
County Board of Construction Appeals				
Consumer Affairs/Weights and Measures				
Salaries and Wages	500.00	500.00		500.00
Other Expenses	10,627.30	10,627.30	3,712.36	6,914.94
	1,858.99	1,858.99	775.21	1,083.78
INSURANCE				
Other Insurance Premiums				
Group Insurance Plan - Employee	913.50	913.50		913.50
	7,710.06	7,710.06		7,710.06

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES**

	Balance Dec. 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY				
Emergency Medical Services Training & Dispatch Center	\$	\$	\$	\$
Salaries and Wages	155,064.71	120,580.71	53,473.64	67,107.07
Other Expenses	25,448.77	25,448.77	15,784.37	9,664.40
Emergency Management Services				
Salaries and Wages	19,736.18	19,736.18	6,436.42	13,299.76
Other Expenses	20,563.72	20,563.72	15,666.66	4,897.06
Sheriff's Office				
Salaries and Wages	140,209.52	142,209.52	136,580.40	5,629.12
Other Expenses	104,621.91	104,621.91	29,686.06	74,935.85
County Medical Examiner				
Other Expenses	176,408.12	233,908.12	203,074.00	30,834.12
Prosecutors Office				
Salaries and Wages	255,641.76	267,641.76	260,127.34	7,514.42
Other Expenses	114,890.12	114,890.12	93,122.64	21,767.48
Jail				
Salaries and Wages	397,637.33	397,637.33	393,646.42	3,990.91
Other Expenses	1,378,952.58	1,378,952.58	571,001.07	807,951.51
Juvenile Detention				
Salaries and Wages	108,281.92	108,281.92	76,817.50	31,464.42
Other Expenses	76,982.26	76,982.26	46,098.49	30,883.77
ROADS AND BRIDGES				
Roads and Bridges				
Salaries and Wages	68,107.78	86,526.78	86,526.22	0.56
Other Expenses	82,508.48	82,508.48	49,792.74	32,715.74
Traffic Engineer				
Salaries and Wages	3,493.49	5,558.49	5,557.70	0.79
Other Expenses	32,673.21	32,673.21	10,507.70	22,165.51
Engineering Department				
Salaries and Wages	29,107.11	29,107.11	15,584.69	13,522.42
Other Expenses	12,155.42	12,155.42	7,641.55	4,513.87
Mosquito Control N.J.S.A. (26:9-27 et al)				
Salaries and Wages	42,558.41	42,558.41	19,239.05	23,319.36
Other Expenses	16,704.98	16,704.98	6,900.39	9,804.59
HEALTH AND WELFARE				
Burial of Indigent				
Office of Aging and Disabled				
Salaries and Wages	15,100.00	15,100.00	10,850.00	4,250.00
Other Expenses	7,556.22	7,556.22	6,136.60	1,419.62
Alcoholic & Drug Abuse Treatment Clinic				
Salaries and Wages	3,658.77	3,658.77	3,122.17	536.60
Other Expenses	4,725.86	4,725.86	(29,845.27)	34,571.13
Salaries and Wages	17,974.88	17,974.88	(713.72)	18,688.60
Other Expenses				

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES**

	Balance Dec. 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued)				
Peer Grouping				
Salaries and Wages - Office on Aging & Disabled	\$ 34,587.00	\$ 34,587.00	1,712.74	\$ 32,874.26
Other Expenses - Office on Aging & Disabled	129.55	129.55	126.00	3.55
Contribution to Social Service Agencies	88,420.78	88,420.78	84,524.14	3,896.64
Human Services				
Salaries and Wages	341.00	341.00		341.00
Other Expenses	29,179.17	29,179.17	9,726.29	19,452.88
Contributions to Social Service Agencies	43,350.00	43,350.00	42,500.00	850.00
Cumberland Manor				
Salaries and Wages	612,786.86	612,786.86	329,247.54	283,539.32
Other Expenses	492,334.28	492,334.28	437,267.00	55,067.28
PARKS, RECREATION, PUBLIC CELEBRATIONS AND PUBLIC CEREMONIES				
Recreation Commission (RS 40:12-1 et. seq.)				
Salaries and Wages	2,677.67	2,677.67	1,452.95	1,224.72
Other Expenses	887.59	887.59	375.00	512.59
War Veterans Burial & Grave Decorations				
Salaries and Wages	4,762.75	4,762.75	1,819.92	2,942.83
Other Expenses	7,358.85	7,358.85	1,728.31	5,630.54
EDUCATION				
Reimbursement for Residents Attending Out of County Two Year Colleges (N.J.S. 18A 64A:23)	52,309.01	25,309.01	15,291.92	10,017.09
County Extension Service Fair and Home Demonstrations				
Salaries and Wages	25,081.09	25,081.09	18,995.74	6,085.35
Other Expenses	14,746.45	14,746.45	4,500.17	10,246.28
Office of the County Superintendent of Schools				
Salaries and Wages	20,788.77	20,788.77	6,290.39	14,498.38
Other Expenses	6,386.86	6,386.86	2,096.83	4,290.03
Salary Adjustments	100,000.00	100,000.00	100,000.00	-
Educational Fund	76,065.50	45,565.50	13,560.00	32,005.50
UTILITIES				
Central Switchboard				
Salaries and Wages	7,023.03	7,023.03	4,661.02	2,362.01
Other Expenses	62,362.64	62,362.64	44,888.64	17,474.00
Lighting on Highways and Bridges	16,638.48	16,638.48	5,768.68	10,869.80
Postage	57,515.55	57,515.55		57,515.55
Facilities Costs	673,818.91	673,818.91	328,855.94	344,962.97
Gasoline	111,656.48	111,656.48	105,522.77	6,133.71

See Accompanying Auditor's Report

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES

	Balance Dec. 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
STATE AND FEDERAL PROGRAMS OFF-SET BY REVENUES				
Matching Funds for Grants	\$ 75,306.00	\$ 75,306.00		\$ 75,306.00
CONTINGENT				
	50,928.00	50,928.00	48,415.00	2,513.00
DEFERRED CHARGES AND STATUTORY EXPENDITURES				
Deferred Charges				
Prior Year Bills -				
Walter's Supply Company	215.82	215.82		215.82
Roto Rooter	1,369.50	1,369.50		1,369.50
Statutory Expenditures				
Contribution to -				
County Pension and Retirement Fund - DCRP	14,662.09	14,662.09	2,902.48	11,759.61
Social Security System (OASI)	139,349.59	139,349.59		139,349.59
Unemployment Insurance	3,093.08	3,093.08		3,093.08
	<u>\$ 7,188,883.54</u>	<u>\$ 7,188,883.54</u>	<u>\$ 4,251,238.12</u>	<u>\$ 2,937,645.42</u>
	A			A-1
Appropriation Reserves	\$ 4,677,470.84			
Encumbrances	2,511,412.70			
	<u>\$ 7,188,883.54</u>			
Cash Disbursements		\$ 4,213,493.10		
Accounts Payable		37,745.02		
		<u>\$ 4,251,238.12</u>		

See Accompanying Auditor's Report

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
SCHEDULE OF ENCUMBRANCES PAYABLE

	<u>Ref.</u>	
Balance December 31, 2010	A	\$ 2,511,412.70
Increased by:		
Transfer from 2011 Appropriations	A-3	<u>2,517,937.91</u>
		5,029,350.61
Decreased by:		
Transferred to Appropriation Reserves	A-10	<u>2,511,412.70</u>
Balance December 31, 2011	A	<u><u>\$ 2,517,937.91</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
SCHEDULE OF ACCOUNTS PAYABLE

	<u>Ref.</u>		
Balance December 31, 2010	A	\$	558,972.05
Increased by:			
Transfer from 2010 Appropriation Reserves		\$	<u>37,745.02</u>
			<u>37,745.02</u>
			596,717.07
Decreased by:			
Canceled	A-1		283,143.29
Cash Disbursements	A-4		<u>241,983.94</u>
			<u>525,127.23</u>
Balance December 31, 2011	A	\$	<u><u>71,589.84</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Reimb. Priority Funding	\$	15,731.25
Auction Proceeds		45,270.17
Prior Year Refunds		20,531.85
Medicare Reimb. for Retirees		59,900.14
Miscellaneous		18,520.06
Court - Bail Forfeitures		159,537.50
Court Reimb. Phone Operator		129,959.84
Court Reimb. Messenger Service		11,754.34
Court - Miscellaneous		8,452.27
Sherriff - IV-D Judicial		21,288.12
Sherriff - Miscellaneous		202.63
Prosecutor Discovery		15,905.25
Social Security Reimbursement		24,800.00
Jail - Inmate Medical Copay		10,635.66
Jail - Inmate Electronic Monitoring		60,000.00
Jail - Miscellaneous		3,463.33
Roads Bid Specs		11,500.00
Roads - Miscellaneous		7.00
Aging Miscellaneous		2,850.00
Manor - Medicare Reimbursement		90,000.00
Manor - Miscellaneous		11,009.93
Total	\$	<u>721,319.34</u>
Cash Received	Ref. A-4	\$ 721,319.34
		<u>\$ 721,319.34</u>

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

	Balance December 31, 2010	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2011
Federal Grants					
US Department of Health and Human Services					
HIV Emergency Relief	\$ 0.42	\$ -	\$ -	(0.42)	\$ -
HIV Emergency Relief	699,772.45		541,879.16		157,893.29
Minority AIDS Incentive Program	156.87			(156.87)	-
Minority AIDS Incentive Program	2,067.69		1,733.00	(334.69)	-
Minority AIDS Incentive Program	76,225.00		70,287.05		5,937.95
Special Services for the Aging - Area Plan	475,372.00	2,269,456.00	1,489,016.00		780,440.00
Special Services for the Aging - Area Plan	29,172.32		475,372.00		-
Disability Program Navigator Services		1,798.00	5,277.25		23,895.07
FEMA - Emergency Food and Shelter Program			1,798.00		-
Childhood Lead Poisoning Prevention	17,927.00			(17,927.00)	-
Childhood Lead Poisoning Prevention	12,652.00			(12,652.00)	-
Childhood Lead Poisoning Prevention	208,250.00		180,001.00	(28,249.00)	-
Childhood Lead Poisoning Prevention		208,250.00	48,793.00		159,457.00
Special Child Health Services	7,751.00			(7,751.00)	-
Special Child Health Services	1,334.00			(1,334.00)	-
Special Child Health Services	5,229.00			(5,229.00)	-
Special Child Health Services	80,691.00		80,381.00	(310.00)	-
Special Child Health Services	280,127.00		256,249.00	(23,878.00)	-
Special Child Health Services - Part C EIP		80,691.00	20,283.00		60,408.00
Special Child Health Services - Case Management		297,185.00	64,274.00		232,911.00
Social Service for the Homeless - ARRA	6,131.00				6,131.00
State Criminal Alien Assistance Program		103,135.00	103,135.00		-
Compreh. Jail - Based Reentry Strategies - ARRA	125,000.00		72,489.68		52,510.32
Cumberland County Jail Diversion Task Force	247,049.00				247,049.00
Sexual Assault Nurse Examiner (SANE)	33,226.76		33,226.76		-
Sexual Assault Nurse Examiner (SANE)	45,482.60		43,804.68		1,677.92
Victims of Crime Act (10/1/09-9/30/10)	130,019.00		130,019.00		-
Victims of Crime Act (10/1/10-9/30/11)		143,715.00			143,715.00
VOCA Supplemental Grant Program		51,719.00	42,469.54		9,249.46
Stop Violence Against Women Grant	2,597.20		2,597.20		-
Juvenile Accountability Incentive Grant (JAIG)		21,257.00	21,257.00		-
Juvenile Accountability Incentive Grant (JAIG)		125,000.00			125,000.00
County Comprehensive Jail Based Reentry Strategies		11,929.42	11,929.42		-
Federal Bullet Proof Vest Grant		8,000.00			8,000.00
Child Passenger Safety Program		75,000.00	75,000.00		-
Community Justice (JAG)	22,272.23			(22,272.23)	-
Traffic Safety Community Education	460.72				460.72
Traffic Safety Community Education	1,923.08				1,923.08
Traffic Safety Community Education		34,256.00	2,659.00		31,597.00

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

	Balance December 31, 2010	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2011
US Department of Health and Human Services(continued)					
State and Community Highway Safety Program	\$ -	\$ 23,500.00	\$ 10,207.89	\$ -	\$ 13,292.11
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)	-
RSAT SA3-10 Resid. Substance Abuse Treatment		51,962.00	51,962.00		-
Local Law Enforcement Grant - Megan's Law		11,780.00	11,780.00		-
Edward Byrne Mem. Justice Grant - Narcotics Grant	4,500.25	242,903.00	128,808.13		114,094.87
Edward Byrne Mem. Justice Grant - Reimbursement	13,521.00		4,500.25		-
Edward Byrne Mem. Justice Grant - Reimbursement		9,888.00	3,626.60		9,894.40
US Department of Labor					9,888.00
Workforce Investment Act (7/1/09-6/30/10)	50,439.99	42,193.80	330,898.72	240,681.93	2,417.00
Workforce Investment Act (7/1/08-6/30/09) - ARRA	582,442.00	(221,443.00)	357,111.00	(3,887.54)	0.46
Workforce Investment Act (7/1/10-6/30/11)	2,557,100.00	547,893.54	2,224,086.54	(236,794.55)	644,112.45
Workforce Investment Act (7/1/11-6/30/12)		2,863,415.00	1,760,517.00		1,102,898.00
Post TANF DW Advance	50,237.00				50,237.00
Work First New Jersey - TANF	42,865.00		42,865.00		-
Work First New Jersey - TANF	51,380.00		51,380.00		-
Work First New Jersey - TANF	1,365,925.00		1,039,769.87		326,155.13
Work First New Jersey - TANF - ARRA	209,745.00				209,745.00
Work First New Jersey - TANF		1,341,523.00			1,341,523.00
Disability Navigator - ARRA	28,061.00				28,061.00
Workforce Learning Link - Federal	44,244.00				44,244.00
Federal Transit Administration					
FTA Section 5307 Capital & Operating Assistance	194,448.35		193,211.35	(1,237.00)	-
Formula Grants					
FTA Section 5307 Capital & Operating Assistance	23,279.00		23,279.00		-
Formula Grants					
FTA Section 5307 Capital & Operating Assistance	285,604.02		55,247.09	(109,044.91)	121,312.02
Formula Grants					
FTA Section 5307 Capital & Operating Assistance	1,020,000.00		957,000.00		63,000.00
Formula Grants					
FTA Section 5307 Capital & Operating Assistance		957,000.00			957,000.00
Formula Grants					
Federal Transit Capital & Operating Assistance					
Formula Grants Section 5311 -					
(7/1/07-6/30/08)	1,750.38		1,750.38		-
(7/1/08-6/30/09)	78,310.70		78,310.70		-
(7/1/09-6/30/10)	48,600.00		48,600.00		-
(7/1/10-6/30/11)	377,468.00		377,468.00		-
(7/1/11-6/30/12)		796,805.00	171,056.72		625,748.28

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

	Balance December 31, 2010	Anticipated Revenue	Received	Transfers/ Cancelled	Balance December 31, 2011
Federal Transit Administration(continued)					
JARC - Job Access & Reverse Commute Program	\$ 220,356.24	\$ -	\$ 220,356.24	\$ -	\$ -
JARC - Job Access & Reverse Commute Program			28,665.28		241,334.72
2010 Local Bridges, Future Needs - Dante over Menantico	250,000.00		250,000.00		-
FY2009 Local Bridges, Future Needs - Mauricetown	250,000.00				250,000.00
Federal Highway - Buckshtutem Rd - CR 670 Resurf.	408,679.62		114,687.39		293,992.23
Federal Highway - Admin. - Irving Ave.	450,982.77		16,587.04		434,395.73
Federal Highway - Admin. - Intersection Main & Burns	247,684.71				247,684.71
Federal Highway - Admin. - Resurf. Main Rd.	213,795.30				213,795.30
Federal Highway - Admin. - Mays Landing Rd.	772,185.15				772,185.15
Federal Highway - Admin. - Old Deerfield Pike	306,579.96				306,579.96
Federal Highway - Admin. - Garden Road	248,742.79				248,742.79
Federal Highway - Admin. - Main Rd. & Grant Ave.	165,832.97				165,832.97
Federal Highway - Admin. - Market Lane WCS Resoration		5,000.00	5,000.00		-
Federal Highway - Resurface 522, 55, 607, 621, 622, 678 - ARRA	413,693.23		84,393.02		329,300.21
Federal Highway - Resurface CR 635	154,074.05				154,074.05
Federal Highway - Resurface CR 698	302,334.67				302,334.67
Federal Highway - Resurface CR 606	263,704.08		90,003.20		173,700.88
Federal Highway - Resurface Sherman Ave at the Boulevard	3,278,000.00		1,871,710.02		2,841,783.98
Federal Highway - Chestnut Ave & Brewster		1,435,494.00			350,000.00
Federal Highway - Oak Rd & West Ave		350,000.00			160,000.00
Federal Highway - Centerton Road		160,000.00			160,000.00
Federal Highway - Main Road, Chestnut to Maple		1,350,000.00			1,350,000.00
Federal Highway - Main Street		850,000.00			850,000.00
Federal Highway - Wheat Road and East Ave		2,000,000.00			2,000,000.00
Federal Highway - Buckshtutem Road		175,000.00			175,000.00
Federal Highway - Silver Run Road		2,478,000.00			2,478,000.00
FEMA - Repairs in Downe Township		750,000.00			750,000.00
Subregional Planning Grant	15,686.63	49,356.11	49,356.11	(15,686.63)	-
Subregional Planning Grant	4,976.40			(4,976.40)	-
Subregional Planning Grant	72,400.00		66,939.71		5,460.29
Subregional Planning Grant		72,400.00			72,400.00
US Department of Health and Human Services					
Retired Senior Volunteer Program Grant	42,729.00		42,729.00		-
Retired Senior Volunteer Program Grant		33,028.00	15,371.00		17,657.00

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

	Balance December 31, 2010	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2011
Department of Community Affairs					
Small Cities Block Grant - Regional Senior Center	\$ 178,231.00	\$ -	\$ 178,231.00	-	-
Small Cities Emergency Housing Repairs	19,000.00				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 - Cumberland Manor Improvements	500,000.00		272,133.00		227,867.00
US Department of Homeland Security					
State Homeland Security Grant	31,979.99				31,979.99
State Homeland Security Grant	40,459.34		39,641.68		817.66
State Homeland Security Grant	425,972.02		209,474.47		216,497.55
State Homeland Security Grant (FY09)	488,866.90		116,019.11		372,847.79
Emergency Management Agency Assist (FY10)	50,000.00		50,000.00		-
FY10 State Homeland Security Grant	417,256.45				417,256.45
FY11 State Homeland Security Grant		252,745.59			252,745.59
Interoperable Emergency Communications (ECGP)		36,049.69			36,049.69
Commodities Distribution Program	4,455.73				4,455.73
Decontamination Training	6,123.47				484.30
Urban Areas Security Initiative		65,000.00	5,639.17		65,000.00
Preparedness Grant		308,405.00			308,405.00
US Department of Agriculture					
Rural Business Enterp - Nabb Ave Ext.	121,000.00				121,000.00
Environmental Protection Agency					
Wastewater Management Plan - ARRA	65,353.00		38,153.00		27,200.00
Total Federal Grants	20,347,388.50	20,764,460.15	15,748,179.42	(340,759.31)	25,022,909.92

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

	Balance December 31, 2010	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2011
State Grants					
Department of Health					
Right to Know	\$ 4,924.00	\$ -	\$ 4,924.00	\$ -	\$ -
Right to Know	7,386.00		4,924.00		2,462.00
Right to Know		9,848.00			9,848.00
Special Health Projects - Tanning Reg/Inspection		4,000.00	600.00		3,400.00
Health Communities Grant		24,454.00	9,453.56		15,000.44
Medical Reserve Contract - Salem		7,714.73	7,714.73		-
Comprehensive Alcoholism & Drug Abuse Prgram.	358,495.00		358,495.00		-
Comprehensive Alcoholism & Drug Abuse Prgram.		676,184.00	280,839.00	(12,064.11)	395,345.00
Alliance to Prevent Alcoholism & Drug Abuse Prgram.	12,064.11		148,366.57		99.23
Alliance to Prevent Alcoholism & Drug Abuse Prgram.	148,465.80		70,702.77		169,194.23
Alliance to Prevent Alcoholism & Drug Abuse Prgram.		239,897.00	696,725.73	2,000.00	57,161.27
Special Services for the Aging - Area Plan	751,887.00				
Department of Human Services					
Blind & Visually Impaired	8,104.00		8,104.00		-
Blind & Visually Impaired		22,035.00	15,571.00		6,464.00
Disaster Liason Grant		2,500.00			-
Social Services for the Homeless	28,109.00		20,756.40		7,352.60
Social Services for the Homeless		312,436.00	287,436.00		25,000.00
NIPPA Medicare		40,000.00	30,000.00	(273.18)	10,000.00
Social Services Block Grant (HSAC/CIAC)	1,762.00		1,488.82		-
Social Services Block Grant (HSAC/CIAC)	1,121.00		1,121.00		-
Social Services Block Grant (HSAC/CIAC)		102,784.00	102,676.00	(14,925.00)	108.00
Social Services Block Grant (Alcohol)	14,925.00		73,630.00		-
Social Services Block Grant (Alcohol)		73,630.00	(91,149.87)	(91,149.87)	-
Personal Assistance Program		300,950.00	275,869.00		25,081.00
Personal Assistance Program					
Department of Labor and Workforce Development					
Work First New Jersey - Program Year 2008	2,131.78		2,131.78		-
Work First New Jersey - Program Year 2009	28,363.85		28,363.85		-
Work First New Jersey - Program Year 2010	886,759.00		886,759.00		-
Work First New Jersey - Program Year 2011		1,595,993.00	658,454.02		937,538.98
Workforce Investment Board - Administration	34,815.00		34,815.00		-
Workforce Development Program	10.00				10.00
Workforce Development Program		15,531.00			15,531.00
Workforce Learning Link	0.65				0.65
Workforce Learning Link	33,769.00		33,769.00		-
Workforce Learning Link		154,000.00			154,000.00
DHS Special Initiative & Transportation	25,825.84		25,826.00	0.16	0.00
DHS Special Initiative & Transportation		25,826.00	2,751.00		23,075.00
NJ Build		6,000.00			6,000.00

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

	Balance December 31, 2010	Anticipated Revenue	Received	Transfers/ Cancelled	Balance December 31, 2011
Department of Labor and Workforce Development(cont.)					
Mobility Management Project	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
Disability Program Navigator	1.00				1.00
Disability Employment Initiative		560,000.00			560,000.00
USDOT FTA CMAQ Initiative	27,686.78		27,686.78		-
State Energy Sector Partnership (SESP)		240,750.00			240,750.00
Department of Community Affairs					
SHARE - Sharing Availability Resources Efficiently	173,171.20	12,934.76	12,934.76	(173,171.20)	-
SHARE - Sharing Availability Resources Efficiently					-
Department of Environmental Protection and Energy					
State Aid - County Environmental Health Act	200,743.00		138,677.00	(62,066.00)	7,706.00
State Aid - County Environmental Health Act	140,775.00		133,069.00		59,792.16
State Aid - County Environmental Health Act		136,013.00	76,220.84		2,700.00
Building Governance Capacity on History		18,000.00	15,300.00		1,250.00
West Jersey Time Traveler		12,500.00	11,250.00		53,000.00
Wastewater Management Plan	80,200.00		27,200.00		
Department of Law and Public Safety					
Comprehensive Education Improvement Act	99,000.00		99,000.00		-
Comprehensive Education Improvement Act		318,220.00	108,000.00		210,220.00
State and Community Partnership/Family Court	215,658.26		214,787.34	0.21	871.13
State and Community Partnership/Family Court		441,008.00	117,523.45		323,484.55
Automation of Emergency Operations Center	19,728.57		85,511.42		19,728.57
Automation of Emergency Operations Center	101,700.00		109,879.00		16,188.58
Automation of Emergency Operations Center		109,879.00	21,400.00		109,879.00
Special Needs Shelter Planning & Support	21,400.00				-
Traffic Safety Community Education		5,000.00			5,000.00
New Jersey Data Exchange		105,000.00			105,000.00
Body Armor Replacement		23,313.11	23,313.11		-
Department of Transportation					
Local Bridge Bond Act of 1999	0.30				0.30
Local Bridge, Future Needs		1,000,000.00			1,000,000.00
Clean Communities Entitlement Program		142,494.29	142,494.29		-
FY 2011 Local Aid Infrastructure		100,000.00			100,000.00
Department of the State					
PARIS Grants Program	119,168.25		119,168.25		-
Cultural and Heritage Commission - Promotions for the Arts	15,221.00		15,221.00		-
NJ Council on the Arts		109,590.00	93,152.00		16,438.00

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

	Balance December 31, 2010	Anticipated Revenue	Received	Transfers/ Canceled	Balance December 31, 2011
New Jersey Transit					
Senior Citizen and Disabled Resident Transportation Assistance Act	\$ 82,506.45	\$ -	\$ 39,639.86	\$ -	\$ 42,866.59
Senior Citizen and Disabled Resident Transportation Assistance Act	384,126.70		319,863.56		64,263.14
Senior Citizen and Disabled Resident Transportation Assistance Act	519,101.00		450,405.45		68,695.55
Senior Citizen and Disabled Resident Transportation Assistance Act		489,490.00			489,490.00
Fire Marshall Grant		1,925.00	1,925.00		-
Veterans Transportation System	10,000.00		10,000.00		-
Veterans Transportation System		15,000.00	5,000.00		10,000.00
Total State Grants	<u>4,559,105.54</u>	<u>7,479,899.89</u>	<u>6,292,360.47</u>	<u>(351,648.99)</u>	<u>5,394,995.97</u>
Total Federal and State Grants	<u>\$ 24,906,494.04</u>	<u>\$ 28,244,360.04</u>	<u>\$ 22,040,539.89</u>	<u>\$ (692,408.30)</u>	<u>\$ 30,417,905.89</u>
	A			A-16	A
Unappropriated			\$ 672.54		
Cash Received			<u>22,039,867.35</u>		
			<u>\$ 22,040,539.89</u>		

Ref. A-15
A-4

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - UNAPPROPRIATED RESERVES

<u>Grant</u>	Balance December 31, 2010	Received	Anticipated Revenue	Balance December 31, 2011
Federal Grants:				
US Department of Labor				
Workforce New Jersey Area Contract (Interest Earned)	\$ 334.87	\$ 610.91	\$ 672.54	\$ 273.24
US Bureau of Justice				
Local Law Enforcement Block Grant	548.00			548.00
Total Federal Grants	<u>882.87</u>	<u>610.91</u>	<u>672.54</u>	<u>821.24</u>
State Grants:				
Department of Community Affairs				
NJ Historical Commission Grant	-	10,200.00	-	10,200.00
Small Cities Emergency Housing Repairs	1,555.00	14,121.50		15,676.50
Total State Grants	<u>1,555.00</u>	<u>24,321.50</u>	<u>-</u>	<u>25,876.50</u>
Total Federal and State Grants	<u>\$ 2,437.87</u>	<u>\$ 24,932.41</u>	<u>\$ 672.54</u>	<u>\$ 26,697.74</u>

Ref. A A-4 A-14 A

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES**

	Balance December 31, 2010	2011 Budget Appropriation	Prior Encumbrances	Paid or Charged	Transfers/ Canceled	Balance December 31, 2011
Federal Grants						
US Department of Health and Human Services						
HIV Emergency Relief - Ryan White Grant	\$ 0.42	\$	\$ 619,750.97	\$ 547,867.14	\$ (0.42)	\$ 104,517.21
HIV Emergency Relief - Ryan White Grant	32,633.38		3.00		(156.87)	-
Minority AIDS Incentive Program	153.87		1,789.25	1,733.00	(334.69)	-
Minority AIDS Incentive Program	278.44		44,640.00	42,495.57		5,001.87
Minority AIDS Incentive Program	2,857.44		207.00	29,063.26		-
Retired Senior Volunteer Program - Grant	28,856.26		160.82	45,627.92		3,697.24
Retired Senior Volunteer Program - Match	49,164.34	33,028.00		25,582.78		7,445.22
Retired Senior Volunteer Program - Grant		25,958.00		1,049.20		24,908.80
Retired Senior Volunteer Program - Match			158,410.48	277,511.16		73,316.81
Special Services for the Aging - Area Plan	192,417.49			1,801,595.41		133,050.59
Special Services for the Aging - Area Plan		1,934,646.00			(18,114.68)	-
Childhood Lead Poisoning Prevention	18,114.68			124,406.36	(12,277.17)	-
Childhood Lead Poisoning Prevention	12,277.17		3,318.78	84,161.60	(25,904.93)	124,088.40
Childhood Lead Poisoning Prevention	146,992.51	208,250.00				-
Childhood Lead Poisoning Prevention					(8,692.04)	-
Special Child Health Services - Case Management	8,692.04				(1,337.61)	-
Special Child Health Services - Part C EIP	1,337.61				(5,228.20)	-
Special Child Health Services - Case Management	5,228.20		20.00	46,937.53		0.00
Special Child Health Services - Part C EIP	47,227.14		939.58	166,193.25	(309.61)	-
Special Child Health Services - Case Management	189,130.03	80,691.00		30,324.11	(23,876.36)	-
Special Child Health Services - Part C EIP				110,296.83		50,366.89
Special Child Health Services - Case Management		297,185.00		4,279.99		186,888.17
Social Services for the Homeless - ARRA	7,324.61		6,158.99			9,203.61
US Bureau of Justice						
SCAPP - State Criminal Alien Assistance Program	76,606.00		26,208.00	100,800.93		2,013.07
SCAPP - State Criminal Alien Assistance Program	42,678.50					42,678.50
SCAPP - State Criminal Alien Assistance Program	96,096.00					96,096.00
SCAPP - State Criminal Alien Assistance Program		103,135.00				103,135.00
Comprehensive Jail - Based Reentry Strategies - ARRA	119,876.12		3,000.00	122,875.56		0.56
Cumberland County Jail Diversion Task Force	247,049.00			76,333.34		170,715.66
Sexual Assault Nurse Examiner (SANE)	58,482.60			56,854.00		-
Victims of Crime Act	131,427.02			131,427.02	(1,628.60)	-
Victims of Crime Act		179,644.00		37,939.77		141,704.23
VOCA Supplemental Grant Program	460.68			50,884.66		834.34
Stop Violence Against Women		51,719.00		23,725.46		9,834.54
Juvenile Accountability Block Grant		33,560.00		23,619.00		-
Local Law Enforcement - Megan's Law		15,707.00		15,707.00		-
Traffic Safety Community Education Program						460.68
Traffic Safety Community Education Program		34,256.00		17,413.00		16,843.00
State and Community Highway Safety Program		23,500.00		10,207.89		13,292.11
RSAT SA-3-10 Resid. Substance Abuse Treatment	57,448.00	69,283.00		57,448.00	(69,283.00)	-
County Comprehensive Jail Based Reentry Strategies		125,000.00				125,000.00
Federal Bullet Vest Grant	3,165.86		2,435.28	5,601.14		-
Federal Bullet Vest Grant	10,332.97		531.98	7,061.84		3,803.11
Federal Bullet Vest Grant	291.16			291.16		-
Federal Bullet Vest Grant		11,929.42			(7,521.69)	11,929.42
Child Passenger Safety Education Grant	7,521.69			2,121.54		5,878.46
Child Passenger Safety Education Grant		8,000.00				-
Community Justice - JAG		100,000.00		100,000.00		-

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES**

	Balance December 31, 2010	2011 Budget Appropriation	Prior Encumbrances	Paid or Charged	Transfers/ Canceled	Balance December 31, 2011
US Bureau of Justice(continued)	\$	\$	\$	\$	\$	\$
Edward Byrne Law Enforcement - Narcotics Grant	4,500.25	242,903.00		242,903.00		-
Edward Byrne Memorial Justice Assistance Grant - Reimbursement	15,519.00			4,500.25		-
Edward Byrne Memorial Justice Assistance Grant - Reimbursement		9,888.00		3,626.60		11,892.40
Edward Byrne Memorial Justice Assistance Grant - Reimbursement						9,888.00
Federal Emergency Management Agency						
FEIMA						
Disability Program Navigator Services	30,529.84	1,798.00		1,798.00		-
US Department of Labor				6,634.77		23,895.07
Workforce Investment Act (7/1/09-6/30/10)	152,031.24	42,193.80		194,225.04		(0.00)
Workforce Investment Act (7/1/08-6/30/09) - ARRA	433,305.86	(221,443.00)	111,784.63	323,647.49		0.00
Workforce Investment Act (7/1/10-6/30/11)	2,049,477.46	547,893.54	772,764.29	2,661,031.24		709,104.05
Workforce Investment Act (7/1/11-6/30/12)		2,862,415.00		1,147,340.78		1,715,074.22
Post TANF Dislocated Worker Advance Program	41,753.55			41,753.55		-
Work First New Jersey - TANF	42,007.11			42,007.11		-
Work First New Jersey - TANF	25,086.72			25,086.72		-
Work First New Jersey - TANF	949,623.75			825,160.33		124,463.42
Work First New Jersey - TANF	209,559.08	1,341,523.00		362,833.03		978,689.97
TANF - ARRA	22,878.66		21,365.49	208,228.00		1,331.08
Workforce Learning Link (7/1/10-6/30/11)				44,244.15		-
Federal Transit Administration						
FTA Section 5307 Capital & Operating Assistance Formula Grant	188,092.47			181,067.31	(7,025.16)	-
FTA Section 5307 Capital & Operating Assistance Formula Grant	55,358.27		1,785.20	53,809.26	(3,334.21)	(0.00)
FTA Section 5307 Capital & Operating Assistance Formula Grant	164,292.00			55,247.09	(109,044.91)	-
FTA Section 5307 Capital & Operating Assistance Formula Grant	436,663.65		7,816.87	381,480.52		63,000.00
FTA Section 5307 Capital & Operating Assistance Formula Grant		1,340,249.00		940,961.44		399,287.56
Federal Transit Capital & Operating Assistance Formula Grants						
Section 5311 Capital & Operating	54,000.00			48,600.00	(5,400.00)	-
Federal Transit Capital & Operating Assistance Formula Grants						
Section 5311 Capital & Operating	54,000.00			48,600.00	(5,400.00)	-
Federal Transit Capital & Operating Assistance Formula Grants						
Section 5311 Capital & Operating	212,736.96	796,805.00		500,659.50		296,145.50
JARC - Job Assistance & Reserve Commute Program	43,281.51	270,000.00		229,084.20		253,652.76
Capital Transportation Program	1,000.00					43,281.51
Capital Transportation Program - 2001	600.00		118,175.79	66,350.60		53,365.19
Capital Transportation Program - 2003						600.00
Capital Transportation Program - 2007						
Capital Transportation Program - 2008						
Capital Transportation Program - 2009	212,216.54		151,631.35	49,039.66		102,591.69
Capital Transportation Program - 2010	4,366,000.00		63,855.43	(90,405.89)		154,261.32
FY 2009 Local Bridge, Future Need Mauricetown			643,427.20	(145,641.10)		1,001,284.84
2010 Local Bridge, Future Needs - Dante over Menanico	3,622.00		172,675.88	1,669,699.49		2,696,300.51
Federal Highway Admin. - Buckshtem Rd - CR 670 Resurf.	10,411.81		185,092.39	172,675.88		-
Federal Highway Admin. - Irving Ave.	379,884.15		10,902.32	177,498.60		11,215.79
Federal Highway Admin. - Intersection Main & Burns	210,043.25		5,799.14	10,902.32		10,411.81
Federal Highway Admin. - Resurf. Main Rd.	213,795.30			5,799.14		379,884.15
Federal Highway Admin. - Mays Landing Rd.	772,185.15					210,043.25
Federal Highway Admin. - Old Deerfield Pike	306,579.97					213,795.30
Federal Highway Admin. - Garden Road	213,547.50		16,722.28	16,722.28		772,185.15

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES**

	Balance December 31, 2010	2011 Budget Appropriation	Prior Encumbrances	Paid or Charged	Transfers/ Canceled	Balance December 31, 2011
Federal Transit Administration (Continued)						
Federal Highway Admin. - Main Road and Grant Ave.	\$ 115,087.70	\$ 5,000.00	\$ 24,726.71	\$ 21,374.66	\$ -	\$ 118,439.75
Federal Highway Admin. - Market Lane WCS Restoration			104,777.99	104,777.99		5,000.00
Federal Highway - Resurface CR 552, 555, 607, 621, 622, 678 - ARRA	108,785.47		7,307.49	7,307.49		108,785.47
Federal Highway - Resurface CR 635	228,418.31		11,614.83	11,614.83		228,418.31
Federal Highway - Resurface CR 698	17,249.97		85,195.45	85,195.45		17,249.97
Federal Highway - Resurface CR 606	82,510.81		3,154,285.37	3,329,520.70		1,342,769.48
Federal Highway - Sherman Ave at the Boulevard		1,435,494.00		339,373.35		10,626.65
Federal Highway Admin. - Chestnut Ave & Brewster		350,000.00		140,128.10		19,871.90
Federal Highway Admin. - Oak Road & West Ave		160,000.00		1,306,483.02		43,516.98
Federal Highway Admin. - Centerton Road		1,350,000.00		812,547.04		37,452.96
Federal Highway Admin. - Main Road, Chestnut to Maple		850,000.00		1,861,835.64		138,164.36
Federal Highway Admin. - Main Street		2,000,000.00		119,035.00		55,965.00
Federal Highway Admin. - Wheat Road and East Ave.		175,000.00		2,115,341.91		362,658.09
Federal Highway Admin. - Buckshutem Rd/Mauricetown		2,478,000.00				750,000.00
Federal Highway Admin. - Silver Run Road		750,000.00				49,356.11
FEMA Reimbursement - Wing Wall Repairs Downe Twtnsp		49,356.11				
Subregional Planning Grant	21,550.55		1,320.16	7,184.08	(15,686.63)	-
Subregional Planning Grant	6,220.50			1,244.10	(4,976.40)	-
Subregional Planning Grant	52,000.00		38,500.00	84,402.35		6,097.65
Subregional Planning Grant		90,500.00		37,500.00		53,000.00
Department of Community Affairs						
Small Cities Block Grant (CDBG Well)	106,816.18		20,372.50	127,188.68		-
Small Cities Block Grant (CDBG09-Regional Senior Center)	178,231.00			178,231.00		-
Small Cities Emergency Housing Repairs	89,370.88					89,370.88
Small Cities CDBG - Cumberland Manor Improvements	499,359.70			496,837.00		2,522.70
US Department of Homeland Security						
State Homeland Security Grant	21,859.72					21,859.72
State Homeland Security Grant	787.33		7,806.26	7,775.93		817.66
State Homeland Security Grant	338,730.20		46,217.73	374,211.41		10,736.52
FY09 Homeland Security Grant	401,479.48		43,120.20	114,501.89		330,097.79
FY10 Homeland Security Grant	417,256.45			154,529.00		262,727.45
FY11 Homeland Security Grant		252,745.59				252,745.59
Interoperable Emergency Communications		36,049.69				36,049.69
Decontamination Training	484.30					484.30
Emergency Management Agency Assist. FY08	26.33			26.33		-
Emergency Management Agency Assist. FY09	25,123.28		1,937.30	22,885.26		4,175.32
Emergency Management Agency Assist. FY10	50,000.00			40,000.00		10,000.00
Urban Areas Security Initiative		65,000.00				65,000.00
Preparedness Grant		308,405.00		111,716.34		196,688.66
Commodities Distribution Plan	57,645.87					57,645.87
US Department of Agriculture						
USDA Rural Business Enterp. - Nabb Ave. Ext	121,000.00					121,000.00
Environmental Protection Agency						
Wastewater Management Plan - ARRA	5,000.00		60,353.00	65,353.00		-
Total Federal Grants	16,413,698.31	20,948,886.15	6,759,447.38	26,764,728.33	(325,533.18)	17,031,770.33

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES**

	Balance December 31, 2010	2011 Budget Appropriation	Prior Encumbrances	Paid or Charged	Transfers/ Canceled	Balance December 31, 2011
State Grants						
NJ Department of Health and Senior Services						
Right to Know	\$ 9,848.00	\$ 9,848.00	\$ -	\$ 9,848.00	\$ -	\$ -
Right to Know						9,848.00
Special Health Projects - Tanning Reg/Inspec		4,000.00		600.00		3,400.00
Health Communities Grant		24,454.00		4,124.00		20,330.00
Medical Reserve Contract - Salem		7,714.73		199.25		7,515.48
Social Services for the Homeless			52,905.25	52,905.25		-
Social Services for the Homeless		312,436.00		311,780.61		655.39
NIPPA - Medicare for Patients		40,000.00		31,754.40		8,245.60
Comprehensive Alcoholism and Drug Abuse Program	55,242.91		19,672.48	74,915.39		-
Comprehensive Alcoholism and Drug Abuse Program		729,954.00		708,537.03		21,416.97
NJ Department of Labor						
State Energy Sector Partnership (SESP)		240,750.00				240,750.00
Disability Employment Initiative		560,000.00				560,000.00
Work First New Jersey (7/1/06-6/30/07)	103,484.35			103,484.35		-
Work First New Jersey (7/1/08-6/30/09)	8,925.87			8,925.87		-
Work First New Jersey (7/1/09-6/30/10)	5,964.45			5,964.45		-
Work First New Jersey (7/1/10-6/30/11)	588,201.63		330,404.37	751,107.42		167,498.58
Work First New Jersey (7/1/11-6/30/12)		1,596,993.00		1,468,714.29		128,278.71
Workforce Learning Link (7/1/06-6/30/07)	12,394.00			12,394.00		-
Workforce Learning Link (7/1/10-6/30/11)	20,142.83			16,796.54		3,346.29
Workforce Learning Link (7/1/11-6/30/12)		154,000.00		38,667.95		115,332.05
Workforce Development Program		15,531.00		4,063.08		11,467.92
Workforce Investment Board (7/1/09-6/30/10)	48,348.37			48,348.37		-
Disability Program Navigator	3,265.05			3,265.05		-
Transportation Donations	5,000.00			5,000.00		-
DHS Special Initiative & Transportation	22,606.26			22,606.26		-
DHS Special Initiative & Transportation		25,826.00		4,603.96		21,222.04
NJ Build		6,000.00				6,000.00
Mobility Management Project		25,000.00				25,000.00
Department of Environmental Protection						
State Aid - County Environmental Health Act	62,065.78				(62,065.78)	-
State Aid - County Environmental Health Act	41,240.08			40,739.40		500.68
State Aid - County Environmental Health Act		136,013.00	31,000.00	124,180.13		11,832.87
Wastewater Management Plan	23,847.54			54,847.54		-
Department of Human Services						
Blind and Visually Impaired	475.09		63.20	538.29		-
Blind and Visually Impaired		22,035.00		21,603.90		431.10
Augmenting Mental Health	0.77		247.50	123.75		124.52
Disaster Liason Grant		2,500.00		2,498.47		1.53
Department of Disability Services						
Personal Assistance Program	87,058.89		45,594.02	53,280.08	(87,058.89)	-
Personal Assistance Program	7,686.06			293,086.41		7,863.59
Personal Assistance Program		300,950.00		263.06		18,534.99
Social Services Block Grant - Enrichment Center	18,543.78		254.27	71,602.22		9,888.78
Social Services Block Grant - Enrichment Center		81,491.00		2,364.76		(0.00)
Social Services Block Grant (Alcohol)	2,325.64		39.12	79,490.79		9,064.21
Social Services Block Grant (Alcohol)		88,555.00				-
Social Services Block Grant (HSAC/CIAC)	11.22				(11.22)	-
Social Services Block Grant (HSAC/CIAC)	5,525.74		250.74	5,689.13		107.35

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES**

	Balance December 31, 2010	2011 Budget Appropriation	Prior Encumbrances	Paid or Charged	Transfers/ Canceled	Balance December 31, 2011
Department of Disability Services(continued)						
Social Services Block Grant (HSAC/CIAC)	\$ 1,285.85	\$ 102,784.00	\$ -	\$ 102,767.00	\$ -	\$ 17.00
Social Services Block Grant - Medical Assistance	84.79		72.14	1,285.85		-
Social Services Block Grant - Medical Assistance	116,459.23		11,663.75	156.93		27,360.87
Special Services for the Aging - Area Plan		620,764.00		100,762.11		141,141.35
Special Services for the Aging - Area Plan				479,622.65		
New Jersey Governor's Council on Alcoholism and Drug Abuse Program					(12,064.11)	-
Alliance to Prevent Alcoholism and Drug Abuse Program	12,064.11		103,237.17	109,686.75		99.21
Alliance to Prevent Alcoholism and Drug Abuse Program	6,548.79	239,897.00		234,270.61		5,626.39
Alliance to Prevent Alcoholism and Drug Abuse Program					(40.00)	-
Department of the State						
PARIS Grants Program	40.00		8,624.00	8,624.00		-
PARIS Grants Program						
NJ Department of Community Affairs						
NJ Historic Trust - Courthouse	739.00	12,500.00	11,189.97	12,500.00		11,928.97
West Jersey Time Traveler		18,000.00		18,000.00		-
Building Governance Capacity on History					(169,362.37)	-
Sharing Available Resources Efficiently	169,362.37	12,934.76				12,934.76
New Jersey's Clean Energy Program					(526.00)	-
Cultural and Heritage Commission - Promotions for the Arts	526.00		24,763.50	27,481.55		-
Cultural and Heritage Commission - Promotions for the Arts	2,718.05	109,590.00		106,074.60		3,515.40
NJ Council on the Arts						
Department of Public Safety						
Enhanced 911 Grant	271.10		20,059.00	20,059.00		-
911 Coordinator Funding OETS	13,303.41			271.10		-
Cumberland Emergency Exercises	19,614.79			238.50		13,064.91
Radiology Emergency Response Plan	54,187.74			(556.21)		20,171.00
Radiology Emergency Response Plan			20,434.50	58,433.66		16,188.58
Radiology Emergency Response Plan		109,879.00		3,183.98		106,695.02
Special Needs Shelter Planning & Support	21,429.33					21,429.33
Traffic Safety Community Education	1,923.08					1,923.08
Traffic Safety Community Education	656.50	5,000.00		2,732.38		5,000.00
Body Armor Replacement	9,707.31			7,258.21		7,289.53
Body Armor Replacement			20,451.36	22,869.14		23,313.11
Body Armor Replacement		23,313.11				-
New Jersey Data Exchange	64,279.65	105,000.00		105,000.00	(64,279.65)	-
Comprehensive Education Improvement Act	260,640.59	569,002.00	825.21	186,472.42		74,993.38
Comprehensive Education Improvement Act				184,251.84		384,750.16
Comprehensive Education Improvement Act	0.02				(0.02)	-
State and Community Partnership	4.14				(4.14)	-
State and Community Partnership	0.18				(0.18)	-
State and Community Partnership	1,369.43	441,008.00	104,722.85	104,936.51		1,155.77
State and Community Partnership		142,494.29		438,897.00		2,111.00
State and Community Partnership		100,000.00		142,494.29		-
Clean Communities Entitlement Program		1,000,000.00				100,000.00
FY 2011 Local Aid Infrastructure						1,000,000.00
Local Bridges Future Needs						
NJ Department of Transportation	8,900.00					8,900.00
Municipal Stormwater Reg Grant						

**COUNTY OF CUMBERLAND, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES**

	Balance December 31, 2010	2011 Budget Appropriation	Prior Encumbrances	Paid or Charged	Transfers/ Canceled	Balance December 31, 2011
NJ Transit						
Senior Citizen and Disabled Resident Transportation Assistance	\$ 130,542.84	\$	\$	\$	\$	130,542.84
Senior Citizen and Disabled Resident Transportation Assistance	61,596.31					61,596.31
Senior Citizen and Disabled Resident Transportation Assistance	209,799.76		5,135.29	159,610.30		55,324.75
Senior Citizen and Disabled Resident Transportation Assistance		512,490.00		405,800.56		106,689.44
Non-Government Revenue Source						
Fire Marshall Grant		1,925.00		1,925.00		-
NJ Department of Military and Veteran Affairs						
Veterans Transportation System	7,500.00	15,000.00		6,158.48		8,841.52
Veterans Transportation System				7,500.00		-
Total State Grants	2,307,758.68	8,525,631.89	821,600.28	7,497,661.66	(395,412.36)	3,761,916.83
Total Federal and State Grants	\$ 18,721,456.99	\$ 29,474,518.04	\$ 7,581,047.66	\$ 34,262,389.99	\$ (720,945.54)	\$ 20,793,687.16
	Ref. A	A-3	A			A
Encumbrances Payable				\$ 11,264,823.49		
Cash Disbursed	A-4			22,997,566.50		
				\$ 34,262,389.99		
Federal and State Grants Receivable	A-16			\$ (692,408.30)		
Return of funds to Grantor Agency	A-4			(28,537.24)		
				\$ (720,945.54)		

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF DUE TO NJ - RESERVE FOR CAPITAL
TRANSPORTATION PROGRAM EXPENDITURES

	<u>Ref.</u>	
Balance December 31, 2010	A	\$ 22,342.42
Increased by:		
Interest Earned - Capital Transportation Program	A-4	<u>10,043.33</u>
		32,385.75
Decreased by:		
Anticipated as Revenue in 2011 Budget	A-2	<u>22,342.42</u>
Balance December 31, 2011	A	<u><u>\$ 10,043.33</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF CASH HELD BY COUNTY TREASURER
FOR THE BOARD OF HEALTH

	<u>Ref.</u>		
Balance December 31, 2010	A	\$	3,216,533.20
Increased by:			
Funds Collected for the Board of Health	A-4	\$	<u>2,303,357.92</u>
			<u>2,303,357.92</u>
			5,519,891.12
Decreased by:			
Payments for the Board of Health	A-4		<u>2,784,763.01</u>
Balance December 31, 2011	A	\$	<u><u>2,735,128.11</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
CURRENT FUND
STATEMENT OF CASH HELD BY COUNTY TREASURER
FOR THE COUNTY LIBRARY

	<u>Ref.</u>		
Balance December 31, 2010	A	\$	371,607.87
Increased by:			
2011 Budget Appropriation		\$	407,025.00
Funds Collected for the County Library			<u>124,418.13</u>
	A-4		<u>531,443.13</u>
			903,051.00
Decreased by:			
Payments for the County Library	A-4		<u>738,582.69</u>
Balance December 31, 2011	A	\$	<u><u>164,468.31</u></u>

**COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
SCHEDULE OF CASH - TREASURER**

	Ref.	Trust Fund	Audio-Visual Aid Fund	County Open Space Fund
	B	\$	\$	\$
Balance December 31, 2010		8,672,011.29	66,897.08	1,330,659.07
Increased by Receipts:				
Accounts Receivable - Gasoline	B-4	597,764.30		
Reserve for Payroll Taxes Payable	B-5	55,874,407.76		
Reserve for County Prosecutor's:				
Law Enforcement Trust Account	B-7	103,902.51		
Seized Asset Trust Account	B-8	156,076.21		
Federal Justice Account	B-9	3,935.82		
Asset Maintenance Account	B-10	26,245.95		
Reserve for Farmland Preservation	B-12			
Reserve for Audio-Visual Aid	B-11		76,825.03	2,709,703.67
Miscellaneous Trust Reserves:				
Accumulated Sick Leave	B-6	-		
Unclaimed Money	B-6	28,989.17		
Modernization of County Clerk's Office	B-6	52,371.91		
Modernization of County Surrogate's Office	B-6	8,696.00		
Modernization of County Sheriff's Office	B-6	12,323.42		
Automotive and Contractors' Equipment				
Physical Damage Insurance Fund	B-6	300,320.37		
County Insurance	B-6	1,700,000.00		
Worker's Compensation Insurance Fund	B-6	1,681,776.18		
Weights and Measures	B-6	60,578.00		
Tax Appeals	B-6	14,100.00		
Subdivision/Site Plan Fees	B-6	6,936.83		
Inmate Telephone Communications	B-6	90,732.48		
Jail - Last Chance	B-6	5,324.00		
Motor Vehicle Fines Pledged to Road				
Maintenance and Construction	B-6	1,175,767.81		
Welfare Trust - Hospital Manor	B-6	9,027.63		
Estate Proceeds	B-6	5,075.14		
Senior Citizen Bus	B-6	35,462.23		
Personal Attendant Program	B-6	5,777.08		
Meals on Wheels Grant	B-6	56,100.00		
Donations for Meals on Wheels	B-6	115,372.00		
Case Management	B-6	355,335.00		
Donations for Nutrition Program	B-6	65,957.70		
Donations for Outreach Program	B-6	4,017.00		
Donations for Retired Senior Volunteer Program	B-6	-		
Council on the Arts	B-6	-		
First Step Alcohol Program	B-6	326,325.40		
Sheriff - Federally Forfeited Funds	B-6	-		
Sheriff - K-9 Unit	B-6	-		
Sheriff - Police Youth Week	B-6	8,222.59		
Sheriff - Project Lifesaver	B-6	6,644.04		
Sheriff - Car Seats and Special Services	B-6	1,433.00		
Marketing Partnership Program	B-6	500.00		
County Bird Festivals	B-6	4,360.00		
Special Child Health Services	B-6	-		
Library Book Donation	B-6	60.00		
Motor Vehicle Theft	B-6	0.04		
Attorney Identification Card Program	B-6	107.00		
Veterans Cemetery	B-6	300.00		
911 - Bequests/Donations	B-6	-		
		62,900,324.57	76,825.03	2,709,703.67
Subtotal (Carried Forward)		71,572,335.86	143,722.11	4,040,362.74

See Accompanying Auditor's Report

**COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
SCHEDULE OF CASH - TREASURER**

	Ref.	Trust Fund	Audio-Visual Aid Fund	County Open Space Fund
		\$	\$	\$
Subtotal (Brought Forward)		71,572,335.86	143,722.11	4,040,362.74
Decreased by Disbursements:				
Accounts Receivable - Gasoline	B-4	642,416.16		
Reserve for Payroll Taxes Payable	B-5	55,807,072.74		
Reserve for County Prosecutor's:				
Law Enforcement Trust Account	B-7	30,408.44		
Seized Asset Trust Account	B-8	210,352.17		
Federal Justice Account	B-9	2,819.16		
Asset Maintenance Account	B-10	6,801.50		
Reserve for Farmland Preservation	B-12			
Reserve for Audio-Visual Aid	B-11		67,379.42	2,733,240.38
Miscellaneous Trust Reserves:				
Accumulated Sick Leave	B-6	161,536.28		
Unclaimed Money	B-6	36,153.33		
Modernization of County Clerk's Office	B-6	21,770.76		
Modernization of County Surrogate's Office	B-6	2,155.32		
Modernization of County Sheriff's Office	B-6	20,511.46		
Automotive and Contractors' Equipment	B-6	369,083.01		
Physical Damage Insurance Fund	B-6	1,643,629.22		
County Insurance	B-6	1,000,983.36		
Worker's Compensation Insurance Fund	B-6	180,636.54		
Weights and Measures	B-6	2,044.00		
Tax Appeals	B-6	9,030.31		
Subdivision/Site Plan Fees	B-6	176,605.35		
Inmate Telephone Communications	B-6	970.00		
Jail - Last Chance	B-6			
Motor Vehicle Fines Pledged to Road	B-6	1,040,537.05		
Maintenance and Construction	B-6	9,951.50		
Welfare Trust - Hospital Manor	B-6	10,529.67		
Estate Proceeds	B-6	2,000.00		
Senior Citizen Bus	B-6	87,969.62		
Senior Citizen Day Care Center	B-6			
Personal Attendant Program	B-6			
Meals on Wheels Grant	B-6	11,091.00		
Donations for Meals on Wheels	B-6	125,980.68		
Case Management	B-6	425,228.13		
Donations for Nutrition Program	B-6	64,333.34		
Donations for Outreach Program	B-6	11,407.91		
Donations for Retired Senior Volunteer Program	B-6			
Council on the Arts	B-6			
First Step Alcohol Program	B-6	278,270.04		
Sheriff - Federally Forfeited Funds	B-6			
Sheriff - K-9 Unit	B-6			
Sheriff - Police Youth Week	B-6	7,661.51		
Sheriff - Project Lifesaver	B-6	2,073.54		
Sheriff - Car Seats and Special Services	B-6	396.86		
Marketing Partnership Program	B-6	2,049.25		
County Bird Festivals	B-6	8,033.57		
Special Child Health Services	B-6			
Library Book Donation	B-6			
Motor Vehicle Theft	B-6	200.00		
Attorney Identification Card Program	B-6	170.00		
911 - Bequests/Donations	B-6			
		62,412,862.78	67,379.42	2,733,240.38
Balance December 31, 2011		\$ 9,159,473.08	\$ 76,342.69	\$ 1,307,122.36

See Accompanying Auditor's Report

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
SCHEDULE OF ACCOUNTS RECEIVABLE (PAYABLE) - GASOLINE

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ (911.39)
Accrued in 2011		
Billings	B-3	<u>642,416.16</u>
		641,504.77
Decreased by:		
Cash Receipts	B-3	<u>597,764.30</u>
Balance December 31, 2011	B	<u><u>\$ 43,740.47</u></u>

Analysis of Balance

Social Service Board		\$ 2,015.42
Upper Deerfield		2,415.04
Fairton BOE		42.19
Bridgeton BOE		21,038.58
City of Bridgeton		12,899.97
Township of Fairfield		<u>5,329.27</u>
	B	<u><u>\$ 43,740.47</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
SCHEDULE OF RESERVE FOR PAYROLL AND PAYROLL TAXES PAYABLE

Balance December 31, 2010	<u>Ref.</u> B	\$ 262,716.92
Increased by:		
Agency Accruals		\$ 7,138,650.17
Net Pay Accruals		<u>48,735,757.59</u>
	B-3	<u>55,874,407.76</u>
		56,137,124.68
Decreased by:		
Disbursements to Agencies		7,071,315.15
Net Pay Disbursements		<u>48,735,757.59</u>
	B-3	<u>55,807,072.74</u>
Balance December 31, 2011	B	<u>\$ 330,051.94</u>

Analysis of Balance

PERS Pension		\$ 254,607.64
PERS Contributory Insurance		5,349.25
Police & Fire Pension		70,239.74
Miscellaneous		<u>(144.69)</u>
	B	<u>\$ 330,051.94</u>

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
SCHEDULE OF MISCELLANEOUS TRUST RESERVES

	Balance Dec. 31, 2010	Fees, Refunds and Donations	Budget Appropriations	Disbursements	Balance Dec. 31, 2011
Reserve for:					
Accumulated Sick Leave	\$ 1,696,728.17	\$	\$	\$ 161,536.28	\$ 1,535,191.89
Unclaimed Money	7,164.16	28,989.17		36,153.33	-
Modernization of County Clerk's Office	683,460.24	52,371.91		21,770.76	714,061.39
Modernization of County Surrogate's Office	22,516.85	8,696.00		2,155.32	29,057.53
Modernization of County Sheriff's Office	28,444.78	12,323.42		20,511.46	20,256.74
Automotive & Contractors' Equipment					
Physical Damage Insurance Fund	236,209.84	320.37	300,000.00	369,083.01	167,447.20
County Insurance	900,795.90		1,700,000.00	1,643,629.22	957,166.68
Workers' Compensation Insurance Fund	312,425.28	201,776.18	1,480,000.00	1,000,983.36	993,218.10
Weights and Measures	217,282.35	60,578.00		180,636.54	97,223.81
Tax Appeals	47,734.51	14,100.00		2,044.00	59,790.51
Subdivision/Site Plan Fees	18,930.41	6,936.83		9,030.31	16,836.93
Inmate Telephone Communications	576,979.25	90,732.48		176,605.35	491,106.38
Jail - Last Chance		5,324.00		970.00	4,354.00
Motor Vehicle Fines Pledged to Road					
Maintenance and Construction	821,421.78	1,175,767.81		1,040,537.05	956,652.54
Welfare Trust - Hospital Manor	7,610.69	9,027.63		9,951.50	6,686.82
Estate Proceeds	13,741.67	5,075.14		10,529.67	8,287.14
Senior Citizen Bus	166,035.16	35,462.23		2,000.00	199,497.39
Senior Citizen Day Care Center	87,969.62			87,969.62	-
Personal Attendant Program	36,634.24	5,777.08			42,411.32
Meals on Wheels Grant	11,091.00	56,100.00		11,091.00	56,100.00
Donations for Meals on Wheels	191,404.47	115,372.00		125,980.68	180,795.79
Case Management	862,365.00	355,335.00		425,228.13	792,471.87
Donations for Nutrition Program	77,361.65	65,957.70		64,333.34	78,986.01
Donations for Outreach Program	11,407.91	4,017.00		11,407.91	4,017.00
Donations for Retired Senior Volunteer Program	2,099.00				2,099.00
Council on the Arts	66.55				66.55
First Step Alcohol Program	390,739.38	326,325.40		278,270.04	438,794.74
Sheriff - Federally Forfeited Funds	3,013.51				3,013.51
Sheriff - K-9 Unit	1,387.99				1,387.99
Sheriff - Police Youth Week	2,797.97	8,222.59		7,661.51	3,359.05

See Accompanying Auditor's Report

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
SCHEDULE OF MISCELLANEOUS TRUST RESERVES

	Balance Dec. 31, 2010	Fees, Refunds and Donations	Budget Appropriations	Disbursements	Balance Dec. 31, 2011
Reserve for: (Continued)					
Sheriff - Project Lifesaver	\$ 1,922.00	\$ 6,644.04	\$	\$ 2,073.54	\$ 6,492.50
Sheriff - Car Seats and Special Services	6,494.75	1,433.00		396.86	1,036.14
Marketing Partnership Program	15,308.52	500.00		2,049.25	4,945.50
County Bird Festivals	2,070.00	4,360.00		8,033.57	11,634.95
Special Child Health Services	2,708.94	60.00			2,070.00
Library Book Donation	1,415.00	0.04		200.00	2,768.94
Motor Vehicle Theft	221.00	107.00		170.00	1,215.04
Attorney Identification Card Program		300.00			158.00
Veterans Cemetery					300.00
911 - Bequests/Donations	7,000.00				7,000.00
	<u>\$ 7,472,959.54</u>	<u>\$ 2,657,992.02</u>	<u>\$ 3,480,000.00</u>	<u>\$ 5,712,992.61</u>	<u>\$ 7,897,958.95</u>
	B	B-3	A-3	B-3	B

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
SCHEDULE OF COUNTY PROSECUTOR'S LAW ENFORCEMENT TRUST ACCOUNT

	<u>Ref.</u>		
Balance December 31, 2010	B		\$ 425,750.09
Increased by:			
Forfeited		\$ 93,862.64	
Direct Forfeiture		8,371.00	
Proceeds from Other Law Enforcement			
Agencies for Vehicle Transfer		800.00	
Reimbursement of Expenditures		112.50	
Interest on Investments		<u>756.37</u>	
	B-3		<u>103,902.51</u>
			529,652.60
Decreased by:			
Law Enforcement Expenditures	B-3		<u>30,408.44</u>
Balance December 31, 2011	B		<u>\$ 499,244.16</u>

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
SCHEDULE OF COUNTY PROSECUTOR'S SEIZED ASSET TRUST ACCOUNT

	<u>Ref.</u>		
Balance December 31, 2010	B		\$ 348,944.73
Increased by:			
Funds Confiscated by Seizure		\$ 156,068.04	
Interest on Investments		<u>8.17</u>	
	B-3		<u>156,076.21</u>
Decreased by:			
Payments to County Prosecutor's Law			
Enforcement Trust Account		93,862.64	
Contributive Share to Other Law Enforcement			
Agencies		1,800.00	
Refunds to Seized Funds		36,718.00	
Transferred to Other Law Enforcement			
Agencies		25,028.00	
Transferred to Asset Maintenance Account		25,621.64	
Transferred to Unclaimed Funds		<u>27,321.89</u>	
	B-3		<u>210,352.17</u>
Balance December 31, 2011	B		<u>\$ 294,668.77</u>

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
SCHEDULE OF COUNTY PROSECUTOR'S FEDERAL JUSTICE ACCOUNT

Balance December 31, 2010	<u>Ref.</u> B	\$	16,682.96
Increased By:			
Interest		\$	33.23
Reimbursement of Expenditures			<u>3,902.59</u>
	B-3		<u>3,935.82</u>
			20,618.78
Decreased By:			
Law Enforcement Expenditures	B-3		<u>2,819.16</u>
Balance December 31, 2011	B	\$	<u><u>17,799.62</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND
SCHEDULE OF COUNTY PROSECUTOR'S ASSET MAINTENANCE ACCOUNT

Balance December 31, 2010	<u>Ref.</u> B	\$	42,474.64
Increased By:			
Interest		\$	624.31
Reimbursement of Expenditures			<u>25,621.64</u>
	B-3		<u>26,245.95</u>
			68,720.59
Decreased By:			
Payments	B-3		<u>6,801.50</u>
Balance December 31, 2011	B	\$	<u><u>61,919.09</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND - AUDIO VISUAL AID FUND
SCHEDULE OF RESERVE FOR AUDIO-VISUAL AID

Balance December 31, 2010	<u>Ref.</u> B		\$ 66,897.08
Increased by:			
Billings	B	\$ 3,346.22	
Reimbursements	B-3	<u>76,825.03</u>	
			<u>80,171.25</u>
			<u>147,068.33</u>
Decreased by:			
Payments	B-3		<u>67,379.42</u>
Balance December 31, 2011	B		<u><u>\$ 79,688.91</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
TRUST FUND - COUNTY OPEN SPACE FUND
SCHEDULE OF RESERVE FOR FARMLAND PRESERVATION

	<u>Ref.</u>		
Balance December 31, 2010	B		\$ 1,330,659.07
Increased by:			
State of New Jersey		\$ 1,781,780.45	
2011 One-Cent Tax Levy		919,296.69	
Added and Omitted Taxes		6,400.86	
Interest		<u>2,225.67</u>	
	B-1		<u>2,709,703.67</u>
			<u>4,040,362.74</u>
Decreased by:			
Farmland Preservation Payments	B-2		<u>2,733,240.38</u>
Balance December 31, 2011	B		<u><u>\$ 1,307,122.36</u></u>

COUNTY OF CAPE MAY, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

Balance December 31, 2010	<u>Ref.</u> C		\$ 34,642,562.32
Increased By Receipts:			
Budget Appropriation:			
Capital Improvement Fund	C-11	\$ 50,000.00	
Reimbursements to Improvement Authorizations	C-7	<u>96,615.00</u>	
			<u>146,615.00</u>
			<u>34,789,177.32</u>
Decreased By Disbursements:			
Improvement Authorizations	C-7	96,615.00	
Reserve for Encumbrances	C-10	7,093,685.65	
Transfer to Current Fund - Fund Balance	C-1	1,000,000.00	
Transfer to Current Fund - Capital Improvement Fund	C-11	<u>800,000.00</u>	
			<u>8,990,300.65</u>
Balance December 31, 2011	C		\$ <u><u>25,798,876.67</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF ANALYSIS OF CASH

Fund Balance Capital Improvement Fund Reserve for Encumbrances	Receipts		Disbursements		Transfers		Balance Dec. 31, 2011
	Balance Dec. 31, 2010	Raised In Budget	Misc.	Improvement Authorizations	Misc.	From	
\$ 1,016,425.00	\$	\$ 50,000.00	\$	\$ 1,000,000.00	\$	\$ 3,081,301.08	\$ 16,425.00
948,022.35				800,000.00			198,022.35
3,081,301.08							10,276,113.79
<u>Improvement Authorizations</u>							
Ord.#							
4-95 Various State and Federal Grant Funded Capital Improvements	200,000.00			207,773.22			(7,773.22)
1-96 Various Capital Improvements					434.25	434.25	-
1-99 Various Capital Improvements	(31,257.13)				4,135.36	4,135.36	(31,257.13)
1-01 Various Capital Improvements					365.00	365.00	-
1-02 Various Capital Improvements	190,269.92			1,692.87		170,445.11	22,932.05
1-03 Refunding of Pension Liability	(15,487.00)						(15,487.00)
2-03 Various Capital Improvements	333,603.13				346,226.58	12,623.45	-
1-04 Various Capital Improvements					2,337.77	2,337.77	-
1-05 Various Capital Improvements	300.00			1,163.78		3,749.50	-
2-05 Various Capital Improvements					24,234.15	24,234.15	-
3-06 Various Capital Improvements	661,418.50			119,841.08	659,281.74	117,704.32	-
2-07 Various Capital Improvements	11,087,844.24			2,362,872.90	7,448,545.81	749,206.69	2,025,632.22
4-07 Capital Improvement - Courthouse	2,830,017.00			17,772.45	8,449.44	21,021.89	2,824,817.00
5-07 Various Capital Improvements					1,305.00	1,305.00	-
2-08 Various Capital Improvements	2,300,000.00						2,300,000.00
3-08 Various Capital Improvements	5,089,382.40			273,522.01	5,458,040.65	642,180.26	0.00
4-08 Building Acquisition and Renovations	1,305,836.59			79,497.87	492,579.25	34,766.75	768,526.22
1-09 Various Capital Improvements	2,804,993.89			2,083,935.77	829,060.35	827,123.99	719,121.76
2-09 Building Acquisition and Renovations	1,047,461.08			258,033.89	862,097.94	68,243.41	(4,427.34)
4-10 Various Capital Improvements	1,792,431.27			821,096.61	991,015.31	569,423.91	549,743.26
1-11 Various Capital Improvements				856,128.50		1,332,445.11	476,316.61
6-11 Various Capital Improvements				3,232.20	239,565.00	1,124,999.99	882,202.79
8-11 Various Capital Improvements				7,122.50	2,312,611.65	7,117,702.46	4,797,968.31
	<u>\$ 34,642,562.32</u>	<u>\$</u>	<u>\$ 50,000.00</u>	<u>\$ 7,093,685.65</u>	<u>\$ 1,800,000.00</u>	<u>\$ 22,934,917.16</u>	<u>\$ 25,798,876.67</u>
	C		C-2	C-7	C-2	C-2	C

Ref.

See Accompanying Auditor's Report

COUNTY OF CUMBERLAND, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GRANTS RECEIVABLE

Balance December 31, 2010	<u>Ref.</u> C	\$ 39,030.35
No Activity in Current Year		-
Balance December 31, 2011	C	<u>\$ 39,030.35</u>

COUNTY OF CUMBERLAND, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDEL

Balance December 31, 2010	<u>Ref.</u> C		\$	74,460,965.54
Increased By:				
None		\$	<u> -</u>	<u> -</u>
				74,460,965.54
Decreased By:				
Budget Appropriation to Pay Bonds:				
Serial Bonds	C-8	6,752,000.00		
Green Acres Loan Program	C-9	<u>85,082.94</u>		
				<u>6,837,082.94</u>
Balance December 31, 2011	C		\$	<u><u>67,623,882.60</u></u>

**COUNTY OF CAPE MAY, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED**

Ord. Number	Improvement Description	Balance Dec. 31, 2010	2011 Authorizations	Funded by Bonds Issued	Funded by Budget Appropriation	Cancellations/Transfers	Balance Dec. 31, 2011	Analysis of Balance		Unexpended Improvement Authorization
								Bond Anticipation Note	Expenditures	
4-95	Various State and Federal Grant Funded Capital Improvements	\$ 7,773.22	\$	\$			7,773.22	\$	7,773.22	-
1-99	Various Capital Improvements	31,257.13					31,257.13		31,257.13	
1-02	Various Capital Improvements	400.00					400.00		-	400.00
1-03	Refunding of Unfunded Pension Liability	15,487.00					15,487.00		15,487.00	
2-03	2003 Various Capital Improvements	36.00			36.00		-		-	-
3-06	2006 Various Capital Improvements	413.00			413.00		-		-	-
3-08	2007 Various Capital Improvements	275.00			275.00		-		-	-
2-09	Building Acquisition and Renovations	42,427.35					42,427.35		4,427.34	38,000.01
8-11	Various Capital Improvements				(724.00)		724.00			724.00
		<u>\$ 98,068.70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,068.70</u>	<u>\$ -</u>	<u>\$ 58,944.69</u>	<u>\$ 39,124.01</u>
		C	C-7	C-5	C-2	C-2	C		C-3	C-7

**COUNTY OF CUMBERLAND, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS**

Improvement Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2011	Interest Rate	Balance Dec. 31, 2010	Increased	Decreased	Balance Dec. 31, 2011
General Obligation Bonds	4/15/1996	\$ 8,570,000.00	\$	5.200%	\$ 700,000.00	\$	\$ 700,000.00	\$ -
General Obligation Bonds	10/1/2001	6,952,000.00		4.000%	952,000.00		952,000.00	-
County College Bonds	8/1/2002	6,300,000.00	08/1/12-15 8/1/2016	4.000% 4.125%	3,500,000.00		500,000.00	3,000,000.00
County College Bonds	8/1/2002	6,300,000.00	8/1/12-15 8/1/2016	4.000% 4.125%	3,500,000.00		500,000.00	3,000,000.00
County College Bonds	8/15/2006	9,000,000.00	08/15/12-13 08/15/14-16 08/15/17-21	4.125% 4.125% 4.125%	7,300,000.00		500,000.00	6,800,000.00
General Obligation Bonds	8/15/2006	10,500,000.00	8/15/2012 8/15/2013 8/15/2014	4.000% 4.000% 4.000%	7,800,000.00		800,000.00	7,000,000.00
County College Bonds	8/15/2006	9,000,000.00	08/15/12-13 08/15/14-16 08/15/17-21	4.125% 4.125% 4.125%	7,300,000.00		500,000.00	6,800,000.00
General Obligation Bonds	11/1/2007	28,300,000.00	11/1/2012 11/1/13-14 11/1/2015 11/1/2016 11/1/17-20 11/1/21/23	3.500% 3.500% 5.000% 4.000% 4.000% 4.000%	24,800,000.00		1,500,000.00	23,300,000.00
General Obligation Bonds	12/15/2009	16,304,000.00	12/15/2012 12/15/2013 12/15/14-15 12/15/2016 12/15/2017 12/15/18-19 12/15/2020 12/15/2021 12/15/22-23 12/15/2024	2.50% 4.00% 3.00% 3.25% 3.50% 4.00% 4.50% 4.25% 5.00% 5.00%	15,516,000.00		696,000.00	14,820,000.00
County College Bonds	12/15/2009	2,353,000.00	12/15/2012 12/15/2013 12/15/14-15 12/15/2016 12/15/2017 12/15/18-19 12/15/2020 12/15/2021 12/15/22-23 12/15/2024	2.50% 4.00% 3.00% 3.25% 3.50% 4.00% 4.50% 4.25% 5.00% 5.00%	2,251,000.00		104,000.00	2,147,000.00
					C	C-2	C-5	C
					\$ 73,619,000.00	\$ -	\$ 6,752,000.00	\$ 66,867,000.00
					Ref.	C	C-5	C

See Accompanying Auditor's Report

COUNTY OF CUMBERLAND, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF GREEN ACRES LOAN PAYABLE

<u>Ord. Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2010</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2011</u>
2-96	Improvements to Sunset Lake Dam	\$ 462,718.07	\$ 50,463.42	\$ 412,254.65
1-99	Various Capital Improvements	<u>379,247.47</u>	<u>34,619.52</u>	<u>344,627.95</u>
		<u>\$ 841,965.54</u>	<u>\$ 85,082.94</u>	<u>\$ 756,882.60</u>
		<u>C</u>	<u>C-5</u>	<u>C</u>

COUNTY OF CUMBERLAND, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES

Balance December 31, 2010	<u>Ref.</u>		\$ 3,081,301.08
	C		
Increased by:			
Charges to 2011 Improvement Authorizations	C-7		<u>14,520,603.80</u>
			17,601,904.88
Decreased by:	<u>Ref.</u>		
Canceled Encumbrances	C-7	\$ 232,105.44	
Payments	C-2	<u>7,093,685.65</u>	
			<u>7,325,791.09</u>
December 31, 2011	C		<u><u>\$ 10,276,113.79</u></u>
<u>Analysis of Balance:</u>			
Improvement Authorizations			\$ <u>10,276,113.79</u>
			\$ <u><u>10,276,113.79</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF RESERVE FOR CAPITAL IMPROVEMENT FUND

December 31, 2010	<u>Ref.</u> C	\$ 948,022.35
Increased by:		
Current Fund Budget Appropriation	C-2	<u>50,000.00</u>
		998,022.35
Decreased by:		
Transfer to Current Fund - Budget Revenue	C-2	<u>800,000.00</u>
Balance December 31, 2011	C	<u><u>\$ 198,022.35</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Ord. Number	Improvement Description	Balance Dec. 31, 2010	2011 Authorizations	Bonds Issued	Transfers	Balance Dec. 31, 2011
4-95	Various State and Federal Grant Funded Capital Improvements	\$ 7,773.22	\$	\$		\$ 7,773.22
1-99	Various Capital Improvements	31,257.13				31,257.13
1-02	Various Capital Improvements	400.00				400.00
1-03	Refunding of Unfunded Pension Liability	15,487.00				15,487.00
2-03	Various Capital Improvements	36.00			36.00	-
3-06	Various Capital Improvements	413.00			413.00	-
3-08	Various Capital Improvements	275.00			275.00	-
2-09	Building Acquisition and Renovations	42,427.35				42,427.35
8-11	Various Capital Improvements				(724.00)	724.00
		\$ 98,068.70	\$	\$		\$ 98,068.70
		C	C-6		-	C

Ref.

{THIS PAGE IS INTENTIONALLY LEFT BLANK}

COUNTY CLERK

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
COUNTY CLERK
STATEMENTS OF ASSETS, LIABILITIES AND RESERVES - REGULATORY BASIS
DECEMBER 31, 2011 AND 2010

<u>Assets</u>	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
Revenue Account:			
Cash and Investments	E-1	\$ <u>117,456.43</u>	\$ <u>138,557.38</u>
		\$ <u><u>117,456.43</u></u>	\$ <u><u>138,557.38</u></u>
 <u>Liabilities and Reserves</u>			
Revenue Account:			
Due to County Treasurer	E-4	\$ 15,416.11	\$ 15,659.77
Due to State of New Jersey	E-3	13,226.95	16,714.90
Reserve for Attorneys' Deposits	E-2	<u>88,813.37</u>	<u>106,182.71</u>
		\$ <u><u>117,456.43</u></u>	\$ <u><u>138,557.38</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
COUNTY CLERK
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS

	<u>Ref.</u>		
Balance December 31, 2010	E	\$	138,557.38
Increased by:			
County Clerk Fees	E-4	\$	708,707.10
Realty Transfer Fees	E-4		263,979.75
Clerk Modernization Turst Fund	E-4		52,371.91
County Board of Health Priority Fund	E-4		68,050.00
Public Health Priority Funding	E-4		53,584.29
Interest Earned	E-4		2,724.18
Due to State of New Jersey	E-3		1,122,195.00
Attorney Deposits	E-2		971,108.19
			<u>3,242,720.42</u>
			3,381,277.80
Decreased by:			
Payments to County Treasurer:			
County Clerk Fees	E-4		707,762.60
Realty Transfer Fees	E-4		265,136.75
Clerk - Modernization Trust Fund	E-4		22,569.95
County Board of Health Priority Fund	E-4		68,050.00
Public Health Priority Funding	E-4		83,386.25
Interest	E-4		2,755.34
Attorney Charges/Refunds	E-2		988,477.53
Due to State of New Jersey	E-3		1,125,682.95
			<u>3,263,821.37</u>
Balance December 31, 2011		\$	<u><u>117,456.43</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
COUNTY CLERK
STATEMENT OF ATTORNEY DEPOSITS (NET)

	<u>Ref.</u>		
Balance December 31, 2010	E	\$	106,182.71
Increased by:			
Deposits	E-1	\$	<u>971,108.19</u>
			<u>971,108.19</u>
			1,077,290.90
Decreased by:			
Charges for Services/Attorney Refunds	E-1		<u>988,477.53</u>
			<u>988,477.53</u>
Balance December 31, 2011	E	\$	<u><u>88,813.37</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
COUNTY CLERK
STATEMENT OF DUE TO STATE OF NEW JERSEY

	<u>Ref.</u>		
Balance December 31, 2010	E	\$	16,714.90
Increased by:			
Deposits	E-1	\$	<u>1,122,195.00</u>
			<u>1,122,195.00</u>
			1,138,909.90
Decreased by:			
Payments to State of New Jersey	E-1		<u>1,125,682.95</u>
			<u>1,125,682.95</u>
Balance December 31, 2011	E	\$	<u><u>13,226.95</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
COUNTY CLERK
STATEMENT OF DUE TO COUNTY TREASURER

	<u>Ref.</u>		
Balance December 31, 2010			
County Clerk Fees		\$ 11,243.50	
Realty Transfer Fees		4,179.25	
Interest		<u>237.02</u>	
	E		\$ 15,659.77
Increased by:			
Collections:			
County Clerk Fees	\$	708,707.10	
Realty Transfer Fees		263,979.75	
Clerk - Modernization Trust Fund		<u>52,371.91</u>	
		1,025,058.76	
County Board of Health Priority Fund		68,050.00	
Public Health Priority Funding		53,584.29	
Interest		<u>2,724.18</u>	
	E-1		<u>1,149,417.23</u>
			1,165,077.00
Decreased by:			
Payments to County Treasurer:			
County Clerk Fees		707,762.60	
Realty Transfer Fees		265,136.75	
Clerk - Modernization Trust Fund		<u>22,569.95</u>	
		995,469.30	
County Board of Health Priority Fund		68,050.00	
Public Health Priority Funding		83,386.25	
Interest		<u>2,755.34</u>	
	E-1		<u>1,149,660.89</u>
Balance December 31, 2011	E		<u>\$ 15,416.11</u>

Analysis of Balance

County Clerk Fees		\$ 12,078.00	
Realty Transfer Fees		3,132.25	
Interest		<u>205.86</u>	
			<u>\$ 15,416.11</u>

{THIS PAGE IS INTENTIONALLY LEFT BLANK}

SURROGATE'S OFFICE

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SURROGATE'S OFFICE
STATEMENTS OF ASSETS, LIABILITIES AND RESERVES - REGULATORY BASIS
DECEMBER 31, 2011 AND 2010

	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
<u>Assets</u>			
Revenue Account:			
Cash and Cash Equivalents	F-1	\$ 12,475.82	\$ 9,118.02
Custodian Account:			
Cash and Cash Equivalents	F-2	<u>8,755,620.16</u>	<u>9,728,054.57</u>
		<u>\$ 8,768,095.98</u>	<u>\$ 9,737,172.59</u>
 <u>Liabilities and Reserves</u>			
Revenue Account:			
Reserve for Attorneys' Deposits	F-3	\$ 5,733.91	\$ 5,261.11
Due to County Treasurer	F-4	2,809.56	1,857.53
Accounts Payable	F-5	43.90	35.93
Reserve for Senior Free Wills	F-6	<u>3,888.45</u>	<u>1,963.45</u>
		12,475.82	9,118.02
Custodian Account:			
Reserve for Custodian Funds	F-7	<u>8,755,620.16</u>	<u>9,728,054.57</u>
		<u>\$ 8,768,095.98</u>	<u>\$ 9,737,172.59</u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SURROGATE'S OFFICE - REVENUE ACCOUNT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS

	<u>Ref.</u>		
Balance December 31, 2010	F	\$	9,118.02
Increased by:			
Receipts		\$	174,846.54
			<u>174,846.54</u>
			183,964.56
Decreased by:			
Disbursements			171,488.74
			<u>171,488.74</u>
Balance December 31, 2011	F	\$	<u><u>12,475.82</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SURROGATE'S OFFICE - CUSTODIAN ACCOUNT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS

	<u>Ref.</u>		
Balance December 31, 2010	F	\$	9,728,054.57
Increased by:			
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order		\$	1,086,070.45
Maturity of Certificate of Deposits			453,769.64
Interest on Certificate of Deposits and Intermingled Minor Account			<u>215,295.62</u>
			<u>1,755,135.71</u>
			11,483,190.28
Decreased by:			
Payments Made Pursuant to Order by the County Court, Probate Division			1,982,745.53
Purchase of Certificate of Deposits			743,158.65
Interest, Penalties and Service Charges			<u>1,665.94</u>
			<u>2,727,570.12</u>
Balance December 31, 2011	F	\$	<u><u>8,755,620.16</u></u>

Schedule of Cash and Cash Equivalents

Colonial Bank, FSB			
Guardianship - Intermingled Minor Account		\$	8,189,591.55
First National Bank of Elmer			
Certificates of Deposit			
No. xxxx14			20,000.00
No. xxxx35			63,464.36
Century Federal Savings			
Certificates of Deposit			
No. xxxx58			100,724.13
No. xxxx88			68,366.64
No. xxxx97			78,364.54
No. xxxx51			163,108.94
No. xxxx49			50,000.00
No. xxxx79			<u>22,000.00</u>
	F	\$	<u><u>8,755,620.16</u></u>

See Accompanying Notes to Financial Statements

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SURROGATE'S OFFICE
STATEMENT OF ATTORNEY DEPOSITS (NET)

	<u>Ref.</u>		
Balance December 31, 2010	F	\$	5,261.11
Increased by:			
Deposits		\$	<u>13,017.00</u>
			<u>13,017.00</u>
			18,278.11
Decreased by:			
Charges for Services			12,486.20
Attorney Refunds			<u>58.00</u>
			<u>12,544.20</u>
Balance December 31, 2011	F	\$	<u><u>5,733.91</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SURROGATE'S OFFICE
STATEMENT OF DUE TO COUNTY TREASURER

	<u>Ref.</u>			
Balance December 31, 2010				
Surrogate Fees		\$	1,844.66	
Interest			12.87	
	F		\$	1,857.53
Increased by:				
Collections:				
Fees			149,815.50	
Surrogate - Modernization Trust Fund			8,696.00	
Interest			160.38	
			\$	158,671.88
				160,529.41
Decreased by:				
Payments to County Treasurer:				
Fees			148,863.47	
Surrogate - Moderization Trust Fund			8,696.00	
Interest			160.38	
				157,719.85
Balance December 31, 2011	F		\$	2,809.56

Analysis of Balance

Surrogate Fees		\$	2,796.69	
Interest			12.87	
	F		\$	2,809.56

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SURROGATE'S OFFICE
STATEMENT OF ACCOUNTS PAYABLE

	<u>Ref.</u>		
Balance December 31, 2010	F	\$	35.93
Increased by:			
Charges		\$	157.66
			<u>157.66</u>
			193.59
Decreased by:			
Payments			149.69
			<u>149.69</u>
Balance December 31, 2011	F	\$	<u><u>43.90</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SURROGATE'S OFFICE
STATEMENT OF RESERVE FOR SENIOR FREE WILLS

	<u>Ref.</u>		
Balance December 31, 2010	F	\$	1,963.45
Increased by:			
Receipts		\$	3,000.00
			<u>3,000.00</u>
			4,963.45
Decreased by:			
Disbursements			1,075.00
			<u>1,075.00</u>
Balance December 31, 2011	F	\$	<u><u>3,888.45</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SURROGATE'S OFFICE
STATEMENT OF RESERVE FOR CUSTODIAN FUNDS

	<u>Ref.</u>		
Balance December 31, 2010	F	\$	9,728,054.57
Increased by:			
Receipts		\$	1,755,135.71
			<u>1,755,135.71</u>
			11,483,190.28
Decreased by:			
Disbursements			2,727,570.12
			<u>2,727,570.12</u>
Balance December 31, 2011	F	\$	<u><u>8,755,620.16</u></u>

SHERIFF'S OFFICE

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SHERIFF'S OFFICE
STATEMENTS OF ASSETS, LIABILITIES AND RESERVES - REGULATORY BASIS
DECEMBER 31, 2011 AND 2010

<u>Assets</u>	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
Cash and Cash Equivalents	G-1	\$ 114,898.07	\$ 106,922.96
		<u>114,898.07</u>	<u>106,922.96</u>
		\$ <u>114,898.07</u>	\$ <u>106,922.96</u>
 <u>Liabilities and Reserves</u>			
Reserve for Attorneys' Deposits	G-2	\$ 4,447.49	\$ 5,561.15
Due to County Treasurer	G-3	58.70	67.73
Garnish Payments	G-4	10,757.63	11,912.06
Levy Payments	G-5	22,282.81	2,369.75
Reserve for Sales and Executions	G-6	77,351.44	87,012.27
		<u>114,898.07</u>	<u>106,922.96</u>
		\$ <u>114,898.07</u>	\$ <u>106,922.96</u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SHERIFF'S OFFICE
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS

	<u>Ref.</u>		
Balance December 31, 2010	G	\$	106,922.96
Increased by:			
Receipts		\$	<u>884,698.48</u>
			<u>884,698.48</u>
			991,621.44
Decreased by:			
Disbursements			<u>876,723.37</u>
			<u>876,723.37</u>
Balance December 31, 2011	G	\$	<u><u>114,898.07</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SHERIFF'S OFFICE
STATEMENT OF ATTORNEY DEPOSITS (NET)

	<u>Ref.</u>		
Balance December 31, 2010	G	\$	5,561.15
Increased by:			
Deposits		\$	<u>81,848.54</u>
			<u>81,848.54</u>
			87,409.69
Decreased by:			
Charges for Services/Attorney Refunds			<u>82,962.20</u>
			<u>82,962.20</u>
Balance December 31, 2011	G	\$	<u><u>4,447.49</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SHERIFF'S OFFICE
STATEMENT OF DUE TO COUNTY TREASURER

	<u>Ref.</u>		
Balance December 31, 2010			
Interest - Revenue		\$ 65.91	
Interest - Extradition		0.63	
Interest - Subpoena		1.19	
	G		\$ 67.73
Increased by:			
Collections:			
Fees		205,011.17	
Sheriff - Modernization Trust Fund		12,040.00	
Interest		763.28	
			217,814.45
			217,882.18
Decreased by:			
Payments to County Treasurer:			
Fees		205,011.17	
Sheriff - Moderization Trust Fund		12,040.00	
Interest		772.31	
			217,823.48
Balance December 31, 2011	G		\$ 58.70

Analysis of Balance

Interest - Revenue		\$ 57.24	
Interest - Extradition		0.35	
Interest - Subpoena		1.11	
	G		\$ 58.70

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SHERIFF'S OFFICE
STATEMENT OF GARNISH PAYMENTS

	<u>Ref.</u>		
Balance December 31, 2010	G	\$	11,912.06
Increased by:			
Receipts		\$	454,267.09
			<u>454,267.09</u>
			466,179.15
Decreased by:			
Disbursements			455,421.52
			<u>455,421.52</u>
Balance December 31, 2011	G	\$	<u><u>10,757.63</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SHERIFF'S OFFICE
STATEMENT OF LEVY PAYMENTS

	<u>Ref.</u>		
Balance December 31, 2010	G	\$	2,369.75
Increased by:			
Receipts		\$	214,414.53
			<u>214,414.53</u>
			216,784.28
Decreased by:			
Disbursements			194,501.47
			<u>194,501.47</u>
Balance December 31, 2011	G	\$	<u><u>22,282.81</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
SHERIFF'S OFFICE
STATEMENT OF RESERVE FOR SALES AND EXECUTIONS

	<u>Ref.</u>		
Balance December 31, 2010	G	\$	87,012.27
Increased by:			
Receipts		\$	133,509.53
			<u>133,509.53</u>
			220,521.80
Decreased by:			
Disbursements			143,170.36
			<u>143,170.36</u>
Balance December 31, 2011	G	\$	<u><u>77,351.44</u></u>

{THIS PAGE IS INTENTIONALLY LEFT BLANK}

COUNTY ADJUSTER

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
ADJUSTER
STATEMENTS OF ASSETS, LIABILITIES AND RESERVES - REGULATORY BASIS
DECEMBER 31, 2011 AND 2010

<u>Assets</u>	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
Accounts Receivable:			
Hospital Patients	H-1	\$ 750.74	\$ 850.74
State Institution Patients	H-1	7,784.34	7,784.34
		<u>\$ 8,535.08</u>	<u>\$ 8,635.08</u>
<u>Liabilities and Reserves</u>			
Reserve for Accounts Receivable		\$ <u>8,535.08</u>	\$ <u>8,635.08</u>
		<u>\$ 8,535.08</u>	<u>\$ 8,635.08</u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
ADJUSTER
STATEMENT OF ACCOUNTS RECEIVABLE

	<u>Ref.</u>			
Balance December 31, 2010				
Hospital Patients	H	\$	850.74	
State Institution Patients	H		<u>7,784.34</u>	
				<u>8,635.08</u>
Increased by:				
State Institution Patients			<u>7,784.34</u>	<u>7,784.34</u>
				16,419.42
Decreased by:				
Hospital Patients			100.00	
State Institution Patients			<u>7,784.34</u>	<u>7,884.34</u>
Balance December 31, 2011	H	\$		<u><u>8,535.08</u></u>
 <u>Analysis of Balance</u>				
Hospital Patients		\$	750.74	
State Institution Patients			<u>7,784.34</u>	
	H			<u><u>\$ 8,535.08</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
ADJUSTER
STATEMENT OF DUE TO COUNTY TREASURER

Balance December 31, 2010		\$	-
Increased by:			
Collections:			
Board of Hospital Patients	\$	100.00	
Board of Patients in State Institutions		<u>29,813.57</u>	
			29,913.57
Decreased by:			
Payments to County Treasurer:			
Board of Hospital Patients		100.00	
Board of Patients in State Institutions		<u>29,813.57</u>	
			<u>29,913.57</u>
Balance December 31, 2011		<u>\$</u>	<u>-</u>

{THIS PAGE IS INTENTIONALLY LEFT BLANK}

CUMBERLAND MANOR

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
CUMBERLAND MANOR
STATEMENTS OF ASSETS, LIABILITIES AND RESERVES - REGULATORY BASIS
DECEMBER 31, 2011 AND 2010

<u>Assets</u>	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
Cash	I-1	\$ 79,850.30	\$ 139,914.07
Petty Cash - Patients' Trust		300.00	300.00
Patients' Accounts Receivable	I-2	3,439,467.57	2,985,500.26
Due from Medicare	I-3	350,461.92	610,919.12
		<u>\$ 3,870,079.79</u>	<u>\$ 3,736,633.45</u>
 <u>Liabilities and Reserves</u>			
Due to County Treasurer	I-4	\$ 15,144.88	\$ 69,421.96
Reserve for Patient's Accounts Receivable		3,439,467.57	2,985,500.26
Reserve for Due from Medicare		350,461.92	610,919.12
Reserve for Patient Trust Fund	I-5	65,005.42	70,792.11
		<u>\$ 3,870,079.79</u>	<u>\$ 3,736,633.45</u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
CUMBERLAND MANOR
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

	<u>Ref.</u>		
Balance December 31, 2010	I	\$	139,914.07
Increased by:			
Patients' Accounts Receivable		\$	15,237,958.11
Patients' Personal Needs Account			446,238.84
Medicare Reimbursements			92,500.00
Guest Meals			1,995.00
Interest Income			<u>2,192.11</u>
			<u>15,780,884.06</u>
			15,920,798.13
Decreased by:			
Payments to County Treasurer			15,365,894.22
Patients' Personal Needs Account			452,441.19
Resident Refunds and Miscellaneous			<u>22,612.42</u>
			<u>15,840,947.83</u>
Balance December 31, 2011	I	\$	<u><u>79,850.30</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
CUMBERLAND MANOR
STATEMENT OF PATIENTS' ACCOUNTS RECEIVABLE

	<u>Ref.</u>		
Balance December 31, 2010	I	\$	2,985,500.26
Increased by:			
2011 Charges		\$	<u>15,691,925.42</u>
			<u>15,691,925.42</u>
			18,677,425.68
Decreased by:			
2011 Collections			<u>15,237,958.11</u>
			<u>15,237,958.11</u>
Balance December 31, 2011	I	\$	<u><u>3,439,467.57</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
CUMBERLAND MANOR
STATEMENT OF DUE FROM MEDICARE

	<u>Ref.</u>		
Balance December 31, 2010	I	\$	610,919.12
Increased by:			
2011 Charges		\$	<u>2,244,841.26</u>
			<u>2,244,841.26</u>
			2,855,760.38
Decreased by:			
2011 Collections			<u>2,505,298.46</u>
			<u>2,505,298.46</u>
Balance December 31, 2011	I	\$	<u><u>350,461.92</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
CUMBERLAND MANOR
STATEMENT OF DUE TO COUNTY TREASURER

	<u>Ref.</u>		
Balance December 31, 2010			
Board of Patients		\$ 54,681.44	
Medicare		14,576.57	
Interest		163.95	
			\$ 69,421.96
Increased by:			
Collections:			
Board of Patients		12,734,364.65	
Medicare		2,575,186.04	
Interest Earned		<u>2,066.45</u>	
			<u>15,311,617.14</u>
			15,381,039.10
Decreased by:			
Payments to County Treasurer:			
Permanent Disability - Patients in County			
Institutions		14,306,324.98	
Medical Peer Grouping System		965,537.79	
Medicare Reimbursement		92,500.00	
Interest		<u>1,531.45</u>	
			<u>15,365,894.22</u>
Balance December 31, 2011			<u><u>\$ 15,144.88</u></u>

Analysis of Balance

Board of Patients		\$ 1,697.16	
Medicare		13,338.78	
Interest		108.94	
			<u><u>\$ 15,144.88</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY
OTHER OFFICIALS AND INSTITUTIONS
CUMBERLAND MANOR
STATEMENT OF RESERVE FOR PATIENT TRUST FUND

	<u>Ref.</u>		
Balance December 31, 2010	I	\$	70,792.11
Increased by:			
Deposits from Residents		\$	223,264.40
Interest Income			<u>195.66</u>
			<u>223,460.06</u>
			294,252.17
Decreased by:			
Disbursements			<u>229,246.75</u>
			<u>229,246.75</u>
Balance December 31, 2011	I	\$	<u><u>65,005.42</u></u>

COUNTY OF CUMBERLAND, NEW JERSEY

PART II

GENERAL COMMENTS AND RECOMMENDATIONS

FOR THE YEAR ENDED

DECEMBER 31, 2011

COUNTY OF CUMBERLAND, NEW JERSEY
COMMENTS
YEAR ENDED DECEMBER 31, 2011

An audit of the financial accounts and transactions of the County of Cumberland for the year ended December 31, 2011, has recently been completed. The results of the audit are herewith set forth.

Scope of Audit

The audit covered the financial transactions of the Treasurer's Office (Financial Department) of Cumberland County, New Jersey. The financial records of the Cumberland County Constitutional Offices and Institutions are covered within this audit report.

The audit did not and could not determine the character of services rendered for which payment had been made, or for which reserves had been set up, nor could it determine the character, proper price or quantity of materials supplied for which claims had been passed. These details were necessarily covered by the internal review and control before approval of such claims by the County Treasurer.

Cash on hand was counted and cash balances were reconciled with independent certifications obtained directly from the depositories.

Revenues and receipts were established and verified as to source and amount insofar as the records permitted.

Contracts and Agreements Required to be Advertised for N.J.S. 40A:11-4

N.J.S. 40A:11-4 states, "Every contract or agreement for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only after public advertising for bids and bidding therefor, except as is provided otherwise in this act or specifically by any other law. No work, materials, or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the statutory threshold, except by contract or agreement."

The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed the statutory threshold within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made.

Effective July 1, 2005, the statutory threshold was \$25,000. Recent changes to the Local Public Contracts Law gave the County the ability to increase their threshold from \$25,000 to \$29,000 due to the appointment of a Qualified Purchasing Agent. Effective July 1, 2010, the statutory threshold was increased to \$36,000 and authorized by the County per resolution to adhere to this increase.

Our examination of expenditures did not reveal payments in excess of the bid threshold "for the performance of any work or the furnishing or hiring of any materials or supplies" other than those where bids had been previously sought by public advertisement, awarded under state or county cooperative purchasing agreements, or where a resolution had been previously adopted under the provisions of N.J.S. 40A:11-6.

COUNTY OF CUMBERLAND, NEW JERSEY
COMMENTS
YEAR ENDED DECEMBER 31, 2011
(CONTINUED)

The minutes indicate that bids were requested by public advertising for the following items:

HVAC Service and Replacement	Employee Benefit Brokerage
Medical Benefit Program	Renovation to Jail
On-Site Management of Cumberland Manor	Roof Replacement
Inmate Clothing	Paper Goods
Vine Street School Construction	Landscaping
Uniforms	Traffic Signals
PIPS System	Road Repairs
Prosecutor Equipment	Nutrition Program
Software	Laundry Services
Bridge Repairs	Infrastructure Repairs
Medical Supplies	Purchase of Vehicles
Public Works Equipment	Beam Guide Rail Program

The minutes indicate that resolutions were adopted and advertised authorizing and awarding contracts or agreements for "Professional Services" per N.J.S. 40A:11-5.

Inasmuch as the system of records did not provide for an accumulation of payments for categories of materials and supplies or related work or labor, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any obvious violations existed.

COUNTY OF CUMBERLAND, NEW JERSEY
COMMENTS
YEAR ENDED DECEMBER 31, 2011
(CONTINUED)

Officials in Office and Surety Bonds

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

A = Western Surety in the amount designated

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

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

FINDINGS AND RECOMMENDATIONS

Finding 11-1

Criteria

The County is required to have a system of internal controls in place and operating effectively over the expenditure process, including proper use of an encumbrance accounting system.

Condition

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

Cause

Personnel did not follow State purchasing laws for all County purchases.

Effect

Without a proper encumbrance accounting system in use, the County creates the potential to create an overexpenditure of budget line items. In addition, if proper bidding procedures are not followed for all expenditures where required, the County could be subject to legal consequences.

Recommendation

County personnel should follow all required State purchasing laws for any expenditures made, including certification of the availability of funds and encumbering all amounts prior to contracts being issued.

Management Response

The County will ensure that all personnel are aware of the requirements of the NJ State Purchasing Laws and that the requirements are properly fulfilled.

STATUS OF PRIOR RECOMMENDATIONS

NONE

RECOMMENDATIONS

1. County personnel should follow all required State purchasing laws for any expenditures made, including certification of the availability of funds and encumbering all amounts prior to contracts being issued.

In accordance with OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and Division of Local Government Services Regulations, a corrective action plan must be prepared and filed by the City Council in response to my comments.

The problems and weaknesses noted in my review were not of such magnitude that they would affect my ability to express an opinion on the financial statements taken as a whole.

Should any questions arise as to my comments or recommendations, or should you desire assistance in implementing my recommendations, please do not hesitate to call me.

Very truly yours,

Kenneth Moore

Kenneth W. Moore, CPA
Registered Municipal Accountant
No. 231

Ford, Scott & Associates, LLC

Ford, Scott & Associates, LLC
Certified Public Accountants

June 30, 2012