

**COUNTY OF CAMDEN  
STATE OF NEW JERSEY  
REPORT OF SUPPLEMENTARY INFORMATION  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
AND SCHEDULE OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR 2009**

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

The Honorable Director and  
Members of the County Board of Chosen Freeholders  
County of Camden  
Camden, New Jersey 08101

**Compliance**

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and State of New Jersey Circular 04-04-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, OMB Circular A-133, and State of New Jersey Circular 04-04-OMB, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County of Camden's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

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

**Internal Control Over Compliance**

The management of the County of Camden is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State of New Jersey Circular 04-04-OMB, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state will not be prevented, or detected and corrected, on a timely basis.

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

**Schedule of Expenditures of Federal Awards and State Financial Assistance**

We have audited the financial statements [regulatory basis] of the County as of and for the year ended December 31, 2009, and have issued our report thereon dated June 28, 2010. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and New Jersey Circular 04-04-OMB and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

Respectfully submitted,



BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants



Michael D. Cesaro  
Certified Public Accountant  
Registered Municipal Accountant

Voorhees, New Jersey  
September 27, 2010

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**COUNTY OF CAMDEN**  
 Schedule of Expenditures of Federal Awards  
 Year Ended December 31, 2009

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA#	Pass-Through Entity ID#	State Account Number	Program or Award Amount	Matching Contribution	Grant Period From	Grant Period To
<b>DEPARTMENT OF AGRICULTURE</b>							
Pass Through New Jersey Department of Agriculture:							
School Breakfast Program	10.553	00809200	100-010-3360-096	\$ 36,087.42		10-1-08	9-30-09
School Breakfast Program	10.553	00809200	100-010-3360-096	12,350.52		10-1-09	9-30-10
Program Total							
National School Lunch Program	10.555	00809200	100-010-3360-096	54,924.25		10-1-08	9-30-09
National School Lunch Program	10.555	00809200	100-010-3360-096	18,719.10		10-1-09	9-30-10
Program Total							
Child Nutrition Cluster Total							
Pass Through New Jersey Department of Health & Senior Services:							
Special Supplemental Nutrition Program for Women, Infants and Children:							
Women, Infants and Children	10.557	08-141-WIC-L-1	4560-113-6140-0752	1,278,000.00		10-1-07	9-30-08
Women, Infants and Children	10.557	09-141-WIC-L-2	4560-113-6140-0752	1,355,300.00		10-1-08	9-30-09
Women, Infants and Children	10.557	10-141-WIC-L-3	4560-113-6140-0752	1,478,200.00		10-1-09	9-30-10
Food Coupons (A)	10.557	N/A	N/A	9,180,985.00		10-1-08	9-30-09
Food Coupons (A)	10.557	N/A	N/A	2,224,647.00		10-1-09	9-30-10
Program Total							
Pass Through New Jersey Department of Agriculture:							
Commodity Supplemental Food Program (B)	10.565	N/A	N/A	5,679.04	\$ 359.55	2 1-1-08	12-31-08
Commodity Supplemental Food Program (B)	10.565	N/A	N/A	8,550.17	618.05	2 1-1-09	12-31-09
Program Total							
Pass Through New Jersey Department of Health & Senior Services:							
Senior Farmers Market Program	10.576	09-413-WIC-L-0		3,000.00		6-1-09	9-30-09
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>							
<b>DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>							
Community Development Block Grants	14.218	B-00-UC-34-0107	N/A	2,861,000.00	302,539.00	3 7-1-00	6-30-01
Community Development Block Grants	14.218	B-02-UC-34-0107	N/A	3,067,000.00	565,354.00	3 7-1-02	6-30-03
Community Development Block Grants	14.218	B-03-UC-34-0107	N/A	3,012,000.00	953,635.00	3 7-1-03	6-30-04
Community Development Block Grants	14.218	B-04-UC-34-0107	N/A	3,037,000.00	1,107,237.00	3 7-1-04	6-30-05
Community Development Block Grants	14.218	B-05-UC-34-0107	N/A	2,890,386.00	897,924.00	3 7-1-05	6-30-06
Community Development Block Grants	14.218	B-06-UC-34-0107	N/A	2,622,657.00	703,294.00	3 7-1-06	6-30-07
Community Development Block Grants	14.218	B-07-UC-34-0107	N/A	2,622,934.00	509,415.00	3 7-1-07	6-30-08
Community Development Block Grants	14.218	B-08-UC-34-0107	N/A	2,547,304.00	409,986.00	3 7-1-08	6-30-09
Community Development Block Grants	14.218	B-09-UC-34-0107	N/A	2,640,890.00	365,386.00	3 7-1-09	6-30-10
Program Total							
Emergency Shelter Grants Program	14.231	S-07-UC-34-0013	N/A	113,117.00		7-1-07	6-30-08
Emergency Shelter Grants Program	14.231	S-08-UC-34-0013	N/A	112,968.00		7-1-08	6-30-09
Emergency Shelter Grants Program	14.231	S-09-UC-34-0013	N/A	113,415.00		7-1-09	6-30-10
Program Total							
HOME Investment Partnerships	14.239	M-03-DC-34-0223	N/A	1,387,614.00	463,068.00	3 7-1-03	6-30-04
HOME Investment Partnerships	14.239	M-04-DC-34-0223	N/A	1,566,310.00	745,153.00	3 7-1-04	6-30-05
HOME Investment Partnerships	14.239	M-05-DC-34-0223	N/A	1,386,034.00	601,093.00	3 7-1-05	6-30-06
HOME Investment Partnerships	14.239	M-06-DC-34-0223	N/A	1,277,537.00	566,808.00	3 7-1-06	6-30-07
HOME Investment Partnerships	14.239	M-07-DC-34-0223	N/A	1,267,105.00	272,363.00	3 7-1-07	6-30-08
HOME Investment Partnerships	14.239	M-08-DC-34-0223	N/A	1,210,261.00	345,524.00	3 7-1-08	6-30-09
HOME Investment Partnerships	14.239	M-09-DC-34-0223	N/A	1,334,983.00	70,144.00	3 7-1-09	6-30-10
Program Total							
Homelessness Prevention & Rapid Re-housing Program	14.257	S09-LY-34-0013	N/A	1,057,935.00		7-1-09	6-30-10
<b>TOTAL DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>							

Balance or (Deficit) Jan. 1, 2009	Cash Received	Adjustments	Key	Program Expenditures	Balance or (Deficit) Dec. 31, 2009	Memorandum Only	
						Cumulative Cash Expenditures at 12/31/09	Cumulative Cash Receipts at 12/31/09
\$ (8,653.68)	\$ 32,769.24			\$ 27,433.74 12,350.52	\$ (3,318.18) (12,350.52)	\$ 36,087.42 12,350.52	\$ 32,769.24
(8,653.68)	32,769.24			39,784.26	(15,668.70)	48,437.94	32,769.24
(13,177.92)	49,859.05			41,746.33 18,719.10	(5,065.20) (18,719.10)	54,924.25 18,719.10	49,859.05
(13,177.92)	49,859.05			60,465.43	(23,784.30)	73,643.35	49,859.05
(21,831.60)	82,628.29			100,249.69	(39,453.00)	122,081.29	82,628.29
(151,693.56)	18,509.00				(133,184.56)	1,225,916.56	1,092,732.00
(322,602.46)	1,237,252.00			884,499.71	30,150.83	1,210,101.17	1,240,252.00
				413,168.51	(413,168.51)	413,168.51	
	6,903,930.00			6,903,930.00		9,180,985.00	9,180,985.00
	2,224,647.00			2,224,647.00		2,224,647.00	2,224,647.00
(474,296.02)	10,384,338.00			10,426,244.22	(516,202.24)	14,254,818.24	13,738,616.00
(232.65)		\$ 359.55	2	126.90		6,038.59	5,679.04
	8,550.17			9,029.57	(479.40)	9,029.57	8,550.17
(232.65)	8,550.17	359.55		9,156.47	(479.40)	15,068.16	14,229.21
	3,000.00			3,000.00		3,000.00	3,000.00
(496,360.27)	10,478,516.46	359.55		10,538,650.38	(556,134.64)	14,394,967.69	13,838,473.50
6,871.97					6,871.97	3,156,667.03	3,163,539.00
39,071.88					39,071.88	3,593,282.12	3,632,354.00
47,183.49					47,183.49	3,918,451.51	3,965,635.00
11,801.55				3,520.41	8,281.14	4,135,955.86	4,144,237.00
152,081.47				94,746.44	57,335.03	3,730,974.97	3,788,310.00
702,594.04				388,057.95	314,536.09	3,011,414.91	3,325,951.00
(1,190,281.00)	2,232,132.67	0.01	3	648,920.42	392,931.26	2,739,417.75	3,132,349.00
(129,880.06)	666,989.58			1,352,872.25	(815,762.73)	1,723,376.30	907,613.58
	355,386.00			428,219.43	(72,833.43)	428,219.43	355,386.00
(360,556.66)	3,254,508.25	0.01		2,916,336.90	(22,385.30)	26,437,759.88	26,415,374.58
	21,747.00			21,747.00		101,857.00	101,857.00
	35,648.00			35,648.00		100,348.00	100,348.00
	57,395.00			57,395.00		202,205.00	202,205.00
18.98					18.98	1,850,663.02	1,850,682.00
392,860.00				333,826.00	59,034.00	2,252,429.00	2,311,463.00
43,518.00				1,160.65	42,357.35	1,944,679.65	1,987,037.00
186,194.79	217,528.35			309,213.00	94,510.14	1,749,834.86	1,844,345.00
(665,458.69)	1,539,468.00			554,290.00	319,719.31	1,219,748.69	1,539,468.00
36,995.00	174,567.23			555,219.51	(343,657.28)	518,224.51	174,567.23
				177,854.42	(177,854.42)	177,854.42	
(5,871.92)	1,931,563.58			1,931,563.58	(5,871.92)	9,713,434.15	9,707,562.23
	7,500.00			7,500.00		7,500.00	7,500.00
(366,428.58)	5,250,968.83	0.01		4,912,795.48	(28,257.22)	36,360,899.03	36,332,641.81

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**COUNTY OF CAMDEN**  
 Schedule of Expenditures of Federal Awards  
 Year Ended December 31, 2009

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA#	Pass-Through Entity ID#	State Account Number	Program or Award Amount	Matching Contribution	Grant Period From To	
<b>DEPARTMENT OF JUSTICE</b>							
Executive Office of the President, Office of National Drug Control Policy:							
Other Assistance	16.000	I7PPCP541Z	N/A	\$ 390,564.00		1-1-07	12-31-08
Other Assistance	16.000	I8PPCP541Z	N/A	617,651.00		1-1-08	12-31-09
Other Assistance	16.000	G09PC0001A	N/A	652,571.00		1-1-09	12-31-09
Program Total							
Pass Through New Jersey Dept of Law & Public Safety, Juvenile Justice Commission:							
Juvenile Accountability Block Grants	16.523	JABG-06-04	100-066-6010-121	46,662.00	\$ 5,185.00	2	1-1-07 5-31-09
Juvenile Accountability Block Grants	16.523	JABG-07-04	100-066-6010-121	46,433.00	5,159.00	2	1-1-08 6-30-09
Juvenile Accountability Block Grants	16.523	JABG-08-04	100-066-6010-121	47,499.00	5,278.00	2	1-1-09 12-31-09
Program Total							
Camden Community Safe Zone Initiative							
	16.541	2008-DD-BX-1018	N/A	626,044.00			7-1-08 9-30-10
Pass Through New Jersey Dept of Law & Public Safety, Division of Criminal Justice:							
Gang Prevention Coordination Assistance Program	16.544	GPC 1-07	100-066-1020-409	240,000.00			10-1-07 9-30-10
Crime Victim Assistance:							
Sexual Assault Nurse Examiner	16.575	VS-33-07	100-066-1020-142	52,033.00	13,008.00	1	9-1-07 9-30-08
Sexual Assault Nurse Examiner	16.575	VS-25-08	100-066-1020-142	50,633.00	12,658.00	1	10-1-08 11-30-09
Victim Assistance Project	16.575	V-25-06	100-066-1020-142	143,236.00	35,809.00	1	5-23-08 5-22-09
Victim Witness Advocacy	16.575	V-4-08	100-066-1020-142	267,077.00			5-23-09 4-30-10
Program Total							
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program:							
Mental Health Jail Diversion Project	16.580	2006-DD-BX-0491	N/A	197,446.00			9-1-06 8-31-07
State Criminal Alien Assistance Program							
	16.606	2009APBX0192	N/A	153,857.00			7-1-09 6-30-10
Bulletproof Vest Partnership Program							
	16.607	N/A	N/A	11,966.00			N/A N/A
Pass Through New Jersey Dept of Law & Public Safety, Division of Criminal Justice:							
Community Prosecution and Project Safe Neighborhoods:							
Project Safe Neighborhoods	16.609	PSN 1-04B1	100-066-1020-377	48,936.00			12-1-07 11-30-08
Project Safe Neighborhoods	16.609	PSN 1-08	100-066-1020-377	40,483.00			12-1-08 5-31-09
Program Total							
COPS Technology Program							
	16.710	2008CKWX0499	N/A	444,268.00			12-26-07 12-25-10
Pass Through New Jersey Dept of Law & Public Safety: Division of Criminal Justice:							
Edward Byrne Memorial Justice Assistance Grant Program:							
Community Justice	16.738	JAG 3-3-06	N/A	75,000.00	25,000.00	1	4-26-08 10-31-09
Narcotics Task Force	16.738	JAG 1-4TF-07	N/A	166,080.00	166,080.00	1	1-1-08 12-31-08
JAG County Gang, Gun & Narcotics Task Forces	16.738	JAG 1-22TF-07	N/A	76,649.00	76,649.00	1	1-1-09 6-30-09
Megan's Law & Local Law Enforcement Assistance	16.738	JAG -1-6LL-07	N/A	21,820.00	7,273.00	1	2-1-09 1-31-10
Program Total							
Pass Through New Jersey Dept of Law & Public Safety: Division of Criminal Justice:							
Anti-Gang Initiative:							
Project Safe Neighborhoods	16.744	AG-3-06	N/A	175,813.00			3-1-07 1-31-09
Project Safe Neighborhoods	16.744	AG-2-07	N/A	175,813.00			11-1-08 12-31-09
Program Total							
JAG County Gang, Gun & Narcotics Task Forces							
	16.803	RJAG 1-4TF-09A	N/A	130,486.00			7-1-09 12-31-09
Pass Through City of Camden: ARRA - Camden County Recovery Act JAG Project							
	16.804	N/A	N/A	75,000.00			3-1-09 2-28-13
<b>TOTAL DEPARTMENT OF JUSTICE</b>							

Balance or (Deficit) Jan. 1, 2009	Cash Received	Adjustments	Key	Program Expenditures	Balance or (Deficit) Dec. 31, 2009	Memorandum Only	
						Cumulative Cash Expenditures at 12/31/09	Cumulative Cash Receipts at 12/31/09
\$ (2,329.49) (79,779.81)	\$ 33,642.27 516,815.07 78,527.94			\$ 31,312.78 437,135.26 143,007.22	\$ (100.00) (64,479.28)	\$ 390,563.58 615,080.81 143,007.22	\$ 390,563.58 614,980.81 78,527.94
(82,109.30)	628,985.28			611,455.26	(64,579.28)	1,148,651.61	1,084,072.33
(44,547.00) (28,045.89)	46,662.00 15,746.00	\$ 5,185.00	2	7,300.00 23,546.11 26,731.20	(35,846.00) (26,731.20)	51,847.00 51,592.00 26,731.20	46,662.00 15,746.00
(72,592.89)	62,408.00	5,185.00		57,577.31	(62,577.20)	130,170.20	62,408.00
				106,640.09	(106,640.09)	106,640.09	
46,344.43	67,663.60			96,466.16	17,541.87	131,660.47	149,202.34
(3,889.79) (12,655.21) (39,047.65)	3,760.26 47,792.41 95,579.78 106,565.70	129.53	3	37,127.71 56,532.13 156,387.32	0.00 (1,990.51) (49,821.62)	51,259.48 49,782.92 143,236.00 156,387.32	51,259.48 47,792.41 143,236.00 106,565.70
(55,592.65)	253,698.15	129.53		250,047.16	(51,812.13)	400,665.72	348,853.59
(20,191.12)				75,000.00	(95,191.12)	95,191.12	
	153,857.00			153,857.00		153,857.00	153,857.00
10,619.20				1,675.15	8,944.05	3,021.95	11,966.00
(872.80)	872.80 40,483.00			40,483.00		48,936.00 40,483.00	48,936.00 40,483.00
(872.80)	41,355.80			40,483.00		89,419.00	89,419.00
				98,847.80	(98,847.80)	98,847.80	
(3,730.29) (166,080.00)	46,680.10 166,080.00 76,649.00 2,756.00			43,258.41 76,649.00 13,847.30	(308.60) (11,091.30)	75,000.00 166,080.00 76,649.00 13,847.30	74,691.40 166,080.00 76,649.00 2,756.00
(169,810.29)	292,165.10			133,754.71	(11,399.90)	331,576.30	320,176.40
(9,686.88)	11,617.91 85,236.62	0.62	1	1,931.65 164,119.58	(78,882.96)	175,813.62 164,119.58	175,813.00 85,236.62
(9,686.88)	96,854.53	0.62		166,051.23	(78,882.96)	339,933.20	261,049.62
				130,486.00	(130,486.00)	130,486.00	
				6,136.40	(6,136.40)	6,136.40	
(353,892.30)	1,596,987.46	5,315.15		1,928,477.27	(680,066.96)	3,166,256.86	2,481,004.28

(Continued)

**COUNTY OF CAMDEN**  
 Schedule of Expenditures of Federal Awards  
 Year Ended December 31, 2009

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA#	Pass-Through Entity ID#	State Account Number	Program or Award Amount	Matching Contribution	<u>Grant Period</u> From To	
<b>DEPARTMENT OF LABOR</b>							
Pass Through New Jersey Department of Labor:							
WIA Adult Program:							
ARRA - Workforce Investment Act	17.258	AA-17137-08-55-A-34		\$ 666,840.00		2-17-09	6-30-11
Workforce Investment Act	17.258	ET04PY07		1,199,577.00		7-1-07	6-30-09
Workforce Investment Act	17.258	ET04PY08		1,077,544.00		7-1-08	6-30-10
Workforce Investment Act	17.258	ET04PY09		1,222,851.00		7-1-09	6-30-11
Workforce Investment Board	17.258	ET04PY07		95,000.00		7-1-07	6-30-09
Program Total							
WIA Youth Activities:							
ARRA - Workforce Investment Act	17.259	AA-17137-08-55-A-34		1,438,855.00		2-17-09	6-30-11
Workforce Investment Act	17.259	ET04PY07		1,174,475.00		7-1-07	6-30-09
Workforce Investment Act	17.259	ET04PY08		1,042,552.00		7-1-08	6-30-10
Workforce Investment Act	17.259	ET04PY09		1,186,676.00		7-1-09	6-30-11
Program Total							
WIA Dislocated Workers:							
ARRA - Workforce Investment Act	17.260	AA-17137-08-55-A-34		1,274,958.00		2-17-09	6-30-11
Post TANF Dislocated Worker Advance	17.260	ET04PY08		66,000.00		7-1-08	6-30-09
Post TANF Dislocated Worker Advance	17.260	ET04PY09		66,000.00		7-1-09	6-30-10
Summer HEAT	17.260	ET04PY07		50,231.00		2-8-08	9-15-08
Summer HEAT	17.260	ET04PY08		32,600.00		3-13-09	9-30-09
Workforce Investment Act	17.260	ET04PY07		1,080,046.00		7-1-07	6-30-09
Workforce Investment Act	17.260	ET04PY08		940,761.00		7-1-08	6-30-10
Workforce Investment Act	17.260	ET04PY09		1,219,674.00		7-1-09	6-30-11
Program Total							
<b>TOTAL DEPARTMENT OF LABOR &amp; WIA Cluster Total</b>							
<b>DEPARTMENT OF TRANSPORTATION</b>							
Federal Highway Administration:							
Pass Through New Jersey Department of Transportation:							
Highway Planning and Construction:							
E Atlantic Ave Bridge over Peter's Creek	20.205	BRM-4115 (102) PE	480-078-6320-669	98,775.00		N/A	N/A
Camden County Reflective Pavement Markings	20.205	STP-B00S(483)Con	480-078-6300-CYV	782,782.00		N/A	N/A
Haddonfield-Berlin Rd Signalization, Cherry Hill Twp	20.205	STP-4072(106)Con	480-078-9320-669	953,532.00		N/A	N/A
Roadway Safety Improvements - Various	20.205	STP-B00S(573)Con		901,236.00		5-16-08	5-15-11
Storm Damage, County Routes - July 2004	20.205	N/A	480-078-6300-B9B	383,091.65			
Highway Planning and Construction:							
Pass Through Delaware Valley Regional Planning Commission:							
Region-wide Transportation GIS	20.205	08-53-311		25,000.00		7-1-07	6-30-08
Regional GIS Implementation & Coordination	20.205	09-53-311		17,000.00		7-1-08	6-30-09
Regional GIS Implementation & Coordination	20.205	10-53-311		10,000.00		7-1-09	6-30-10
Supportive Regional Highway Planning Program	20.205	08-61-020		28,163.00	\$ 16,432.00	1 7-1-07	6-30-08
Supportive Regional Highway Planning Program	20.205	09-61-020		29,189.00	10,422.00	1 7-1-08	6-30-09
Supportive Regional Highway Planning Program	20.205	10-61-020		28,134.00	11,424.00	1 7-1-09	6-30-10
Program Total							
Pass Through New Jersey Dept of Environmental Protection:							
Recreational Trails Program - Silms Ranch	20.219	N/A		25,000.00	6,250.00	1 N/A	N/A
Total Highway Planning and Construction Cluster							
Federal Transit Administration:							
Pass Through New Jersey Department of Transportation, Pass Through Delaware Valley Regional Planning Commission:							
Federal Transit-Metropolitan Planning Grants:							
Transit Support Program	20.505	08-63-021		40,000.00	10,000.00	1 7-1-07	6-30-08
Transit Support Program	20.505	09-63-021		35,684.00	23,421.00	1 7-1-08	6-30-09
Transit Support Program	20.505	10-63-021		34,048.00	12,493.00	1 7-1-09	6-30-10
Program Total							
Pass Through New Jersey Dept of Law & Public Safety, Division of Highway Traffic Safety:							
Traffic Safety Task Force	20.800	CP08-08-01-08	100-066-6010-047	61,050.00		10-1-07	9-30-08
Traffic Safety Task Force	20.800	CP09-08-01-06	100-066-6010-047	71,599.00		10-1-08	9-30-09
Traffic Safety Task Force	20.800	CP10-08-01-08	100-066-6010-047	61,626.00		10-1-06	9-30-10
Program Total							

Balance or (Deficit) Jan. 1, 2009	Cash Received	Adjustments	Key	Program Expenditures	Balance or (Deficit) Dec. 31, 2009	Memorandum Only	
						Cumulative Cash Expenditures at 12/31/09	Cumulative Cash Receipts at 12/31/09
				\$ 85,073.86	\$ (85,073.86)	\$ 85,073.86	\$
\$ 1,609.51	\$ 146,003.92			147,613.43		1,199,577.47	\$ 1,199,577.47
(89,265.32)	760,819.50			630,968.78	40,585.40	955,009.73	995,595.13
(0.01)	165,991.45			304,677.16	(138,685.71)	304,677.16	165,991.45
	40,035.00			40,035.00	(0.01)	74,102.01	74,102.00
(87,655.82)	1,112,849.87			1,208,368.23	(183,174.18)	2,618,440.23	2,435,266.05
	1,168,560.36			1,173,467.88	(4,907.52)	1,173,467.88	1,168,560.36
	141,321.41			141,321.41		1,174,475.25	1,174,475.25
	559,960.55			559,960.55		1,008,134.61	1,008,134.61
	458,656.59			458,656.59		458,656.59	458,656.59
	2,328,498.91			2,333,406.43	(4,907.52)	3,814,734.33	3,809,826.81
	164,334.64			164,334.64		164,334.64	164,334.64
0.21	\$ 30,058.00	(0.21)	1	30,057.63	0.37	31,066.79	31,067.00
	45,592.67			45,592.67		30,057.63	30,058.00
	545,499.95			545,499.95		1,080,045.28	1,080,045.28
	433,105.96			433,105.96		887,249.26	887,249.26
0.21	1,218,591.22	(0.21)		1,218,590.85	0.37	2,625,859.56	2,625,860.14
(87,655.61)	4,659,940.00	(0.21)		4,760,365.51	(188,081.33)	9,059,034.12	8,870,953.00
(10,886.98)					(10,886.98)	94,824.00	83,937.02
(251,725.43)					(251,725.43)	574,812.09	323,086.66
(669,698.48)	576,438.01			7,731.72	(100,992.19)	865,513.18	754,520.99
				649,247.08	(649,247.08)	649,247.08	
	383,091.65			383,091.65		383,091.65	383,091.65
(23,492.40)	23,492.40					23,492.40	23,492.40
(4,265.60)				12,728.00	(16,993.60)	16,993.60	
				4,659.36	(4,659.36)	4,659.36	
(28,162.28)	28,160.97	1.31	1	2,397.81	(13,929.53)	28,162.28	28,160.97
(26,776.65)	15,244.93			18,585.31	(18,585.31)	29,174.46	15,244.93
(1,015,007.82)	1,026,427.96	1.31		1,078,440.93	(1,067,019.48)	2,678,555.41	1,611,534.62
	25,000.00			25,000.00		25,000.00	25,000.00
(1,015,007.82)	1,051,427.96	1.31		1,103,440.93	(1,067,019.48)	2,703,555.41	1,636,534.62
(39,939.22)	39,939.22					39,939.22	39,939.22
(24,646.38)	14,897.99			11,023.95	(20,772.34)	35,670.33	14,897.99
				16,255.84	(16,255.84)	16,255.84	
(64,585.60)	54,837.21			27,279.79	(37,028.18)	91,865.39	54,837.21
(418.92)		418.92	1			58,477.29	58,058.37
	66,739.27			66,739.28	(0.01)	66,739.28	66,739.27
(418.92)	66,739.27	418.92		66,739.28	(0.01)	125,216.57	124,797.64

(Continued)

**COUNTY OF CAMDEN**  
 Schedule of Expenditures of Federal Awards  
 Year Ended December 31, 2009

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA#	Pass-Through Entity ID#	State Account Number	Program or Award Amount	Matching Contribution	Grant Period From To	
<b>DEPARTMENT OF TRANSPORTATION (continued)</b>							
County DWI Enforcement Project	20.601	AL-09-10-04-102		\$ 20,000.00		10-1-08	9-30-09
Total Highway Safety Cluster							
Division of State Police: Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		100-066-6131-942	54,399.50			
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>							
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>							
Pass Through New Jersey Dept of Law & Public Safety: Vote by Mail Grant	90.401	N/A	100-066-2010-016	27,179.94		N/A	N/A
<b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>							
<b>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>							
Pass Through Natl Assn of County & City Health Officials: Medical Reserve Corps	93.008	MRC 07477		10,000.00		N/A	N/A
Pass Through New Jersey Dept of Health & Senior Services: Special Programs for the Aging:							
Area Plan Grant	93.045	07-1379-AAA-C-3	100-046-4144-000	3,673,923.00	\$ 430,994.13	3	1-1-07 12-31-07
Area Plan Grant	93.045	08-1379-AAA-C-2	100-046-4144-000	3,743,575.00	719,373.03	3	1-1-08 12-31-08
Area Plan Grant	93.045	09-1379-AAA-C-2	100-046-4144-000	3,693,899.00	1,026,446.00	3	1-1-09 12-31-09
Area Plan Grant	93.045	10-1379-AAA-C-2	100-046-4144-000		755,255.87	3	1-1-10 12-31-10
Program Total							
Pass Through New Jersey Dept of Health & Senior Services: ARRA - Area Plan Grant - Home Nutrition	93.705	09-1379-AAA-C-2		52,210.00			1-1-09 12-31-09
ARRA - Area Plan Grant - Congregate Nutrition	93.707	09-1379-AAA-C-2		98,139.00			1-1-09 12-31-09
Total Aging Cluster							
Local Core Capacity for Public Health Emergency Preparedness	93.069	09-1148-BT-L-1		485,096.00			8-10-08 8-9-09
Local Core Capacity for Public Health Emergency Preparedness	93.069	10-1148-BT-L-2		469,981.00			8-10-09 8-9-10
Local Core Capacity for Public Health Emergency Preparedness - Supplemental H1N1	93.069	10-1148-BT-L-2		1,012,238.00			5-3-09 7-30-10
Program Total							
Tuberculosis Control Programs	93.116	08-1136-TB-L-1	100-046-4785-146	220,000.00			7-1-07 6-30-08
Tuberculosis Control Programs	93.116	09-1136-TB-L-2	100-046-4785-146	256,325.00			7-1-08 6-30-09
Tuberculosis Control Programs	93.116	10-1136-TB-L-3	100-046-4785-146	256,325.00			7-1-09 6-30-10
Program Total							
Centers for Disease Control and Prevention, Investigations and Technical Assistance	93.283	08-1148-BT-L-3	100-046-4E01-360	528,323.00			8-31-07 8-9-08
CC Regional Health Connection	93.283	1H75DP001747-01	N/A	325,217.00			9-1-08 8-31-09
Program Total							
Temporary Assistance for Needy Families TANF: Pass Through New Jersey Dept of Human Services:							
DHS TANF Grant	93.558	TS08004	100-290-7550	1,262,965.00			7-1-07 6-30-08
DHS TANF Grant	93.558	TS09004	100-290-7550	1,196,561.00			7-1-08 6-30-09
DHS TANF Grant	93.558	TS10004	100-290-7550	1,174,561.00			7-1-09 6-30-10
Unified Child Care Delivery System	93.558	UC08004		24,148,739.00	81,815.61	3	10-1-07 9-30-08
Unified Child Care Delivery System	93.558	UC09004		24,194,532.00	25,009.51	3	10-1-08 9-30-09
Unified Child Care Delivery System	93.558	UC10004		22,566,579.00	4,339.66	3	10-1-09 9-30-10
Pass Through New Jersey Department of Labor: Work First New Jersey	93.558	ET-04-PY07		6,589,944.00			7-1-07 6-30-08
Work First New Jersey	93.558	ET-04-PY08		7,433,959.00			7-1-08 6-30-09
Work First New Jersey	93.558	ET-04-PY09		7,036,228.00			7-1-09 6-30-10
Program Total							
Pass Through New Jersey Dept of Human Services: ARRA - Unified Child Care Delivery System	93.714	UC10004		2,381,059.00			10-1-09 9-30-10
Total TANF Cluster							

Balance or (Deficit) Jan. 1, 2009	Cash Received	Adjustments	Key	Program Expenditures	Balance or (Deficit) Dec. 31, 2009	Memorandum Only	
						Cumulative Cash Expenditures at 12/31/09	Cumulative Cash Receipts at 12/31/09
\$ 20,000.00				\$ 20,000.00		\$ 20,000.00	\$ 20,000.00
\$ (418.92)	86,739.27	\$ 418.92		86,739.28	\$ (0.01)	145,216.57	144,797.64
	54,399.50			36,714.00	17,685.50	36,714.00	54,399.50
(1,080,012.34)	1,247,403.94	420.23		1,254,174.00	(1,086,362.17)	2,977,351.37	1,890,568.97
	27,179.94			27,179.94		27,179.94	27,179.94
	27,179.94			27,179.94		27,179.94	27,179.94
9,754.95				481.92	9,273.03	726.97	10,000.00
738,413.03		(738,414.03)	4			4,099,574.13	4,099,573.13
(147,752.44)	234,911.03	1.00	1	96,389.19	(9,230.60)	4,283,159.63	4,273,929.03
526,446.00	3,902,664.00			4,207,261.03	221,848.97	4,207,261.03	4,429,110.00
	755,255.87				755,255.87	755,255.87	755,255.87
1,117,106.59	4,892,830.90	(738,413.03)		4,303,650.22	967,874.24	12,589,994.79	13,557,868.03
	8,700.00			52,210.00	(43,510.00)	52,210.00	8,700.00
	16,354.00			98,139.00	(81,785.00)	98,139.00	16,354.00
1,117,106.59	4,917,884.90	(738,413.03)		4,453,999.22	842,579.24	12,740,343.79	13,582,922.03
	456,866.00			453,248.15	3,617.85	453,248.15	456,866.00
				160,649.39	(160,649.39)	160,649.39	160,649.39
				116,719.09	(116,719.09)	116,719.09	116,719.09
	456,866.00			730,616.63	(273,750.63)	730,616.63	456,866.00
(45,253.11)	101,178.00	(0.99)	1	55,923.90		219,999.01	220,000.00
(94,561.83)		94,561.83	5				
	49,469.00			104,670.18	(55,201.18)	104,670.18	49,469.00
(139,814.94)	150,647.00	94,560.84		160,594.08	(55,201.18)	324,669.19	269,469.00
(168,385.90)	168,387.00	(1.10)	1		0.00	465,687.90	465,689.00
				274,785.06	(274,785.06)	274,785.06	274,785.06
(168,385.90)	168,387.00	(1.10)		274,785.06	(274,785.06)	740,472.96	465,689.00
0.44		(0.44)	1			1,134,022.56	1,134,023.00
144,298.31	553,827.00	0.25	1	698,125.56		1,152,827.25	1,152,827.00
				445,551.49	(445,551.49)	445,551.49	445,551.49
1,114,774.08		(1,098,956.00)	4	15,817.36	0.00	22,854,417.89	22,854,418.61
		(0.72)	1				
1,231,493.96	18,390,110.80			18,522,856.19	1,098,748.57	23,120,792.94	24,219,541.51
	5,645,984.66			4,511,576.73	1,134,407.93	4,511,576.73	5,645,984.66
(19,285.37)	40,546.00	(0.18)	1	21,260.45		6,589,943.82	6,589,944.00
(249,356.50)	4,294,536.00			4,118,331.95	(73,152.45)	6,585,245.45	6,512,093.00
	2,077,085.00			2,210,271.66	(133,186.66)	2,210,271.66	2,077,085.00
2,221,924.92	31,002,089.46	(1,098,957.09)		30,543,791.39	1,581,265.90	68,604,649.79	70,185,916.78
	595,265.00			209,185.81	386,079.19	209,185.81	595,265.00
2,221,924.92	31,597,354.46	(1,098,957.09)		30,752,977.20	1,967,345.09	68,813,835.60	70,781,181.78

(Continued)

**COUNTY OF CAMDEN**  
 Schedule of Expenditures of Federal Awards  
 Year Ended December 31, 2009

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA#	Pass-Through Entity ID#	State Account Number	Program or Award Amount	Matching Contribution	<u>Grant Period</u> From To	
<b><u>DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (continued)</u></b>							
Pass Through New Jersey Division of Family Development: Title IV-D - Family Court	93.563	N/A	100-040-9740	\$ 187,216.89		1-1-09	12-31-09
Pass Through New Jersey Administrative Office of the Courts: Title IV-D - Family Court	93.563	N/A	100-098-6010-040	367,083.94		1-1-09	12-31-09
Program Total							
Pass Through Camden County Health Services Center: Medical Assistance Program: Peer Grouping Distributions	93.778	N/A		20,480.00		1-1-09	12-31-09
Pass Through New Jersey Dept of Health & Senior Services: HIV Prevention Activities - Health Department Based: HIV Counseling and Testing Referral	93.940	08-834-AID-L-0	4870-089-6110-2655	144,906.00		1-1-08	12-31-08
HIV Counseling and Testing Referral	93.940	09-839-AID-L-0	4870-089-6110-2655	144,906.00		1-1-09	12-31-09
Program Total							
Preventive Health Services—Sexually Transmitted Diseases Control Grants: Sexually Transmitted Diseases	93.977	08-17-STD-L-1	100-046-4782-101	61,778.00		7-1-07	6-30-08
Sexually Transmitted Diseases	93.977	09-17-STD-L-2	100-046-4782-101	61,778.00		7-1-08	6-30-09
Sexually Transmitted Diseases	93.977	10-17-STD-L-3	100-046-4782-101	73,800.00		7-1-09	6-30-10
Program Total							
<b>TOTAL DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>							
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>							
Pass Through New Jersey Dept of Law & Public Safety, Division of State Police: Disaster Grants - Public Assistance	97.036	N/A	100-066-1200-726	25,000.00		N/A	N/A
Port Security Grant	97.056		100-066-1200-942	57,000.00		N/A	N/A
Homeland Security Grant Program: CERT Training	97.067	N/A	100-066-1200-851	2,000.00		N/A	N/A
Hazmat Training	97.067	N/A	100-066-1200-703	7,458.43		N/A	N/A
Homeland Security Grant	97.067	FY06-HSGP-Camden	100-066-6110-873	456,344.00		7-1-06	2-6-09
Homeland Security Grant	97.067	2007-GE-T7-0056	100-066-6110-873	885,734.33		11-29-06	6-30-10
Program Total							
Chemical Buffer Zone Protection Program	97.078	2006-BZ-T6-0051		44,000.00		9-1-06	6-30-09
Homeland Security Grant	97.078	2008-GE-T8-0015		933,757.04		1-9-09	6-30-10
Program Total							
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>							
<b><u>TOTAL FEDERAL FINANCIAL ASSISTANCE</u></b>							

\* Denotes funding by both Federal and State sources

**Matching Key**

- 1 - In-Kind
- 2 - Cash
- 3 - Program Income

**Adjustment Key**

- 1 - Cancellation to Fund Balance
- 2 - Adjust balance for Cash Match
- 3 - Refund of Prior Year Expenditure
- 4 - Refund of Prior Year Receipt
- 5 - Transfer to Schedule of State Financial Assistance

(A) WIC issues food vouchers to participants in lieu of cash receipts from the Department of Health. These vouchers are redeemed by the stores for cash. The Department of Health treats these vouchers as cash awards.

(B) Cash receipts and expenditures reported under the Commodity Supplemental Food Program represent current year value received and current year distribution respectively.

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

Balance or (Deficit) Jan. 1, 2009	Cash Received	Adjustments	Key	Program Expenditures	Balance or (Deficit) Dec. 31, 2009	Memorandum Only	
						Cumulative Cash Expenditures at 12/31/09	Cumulative Cash Receipts at 12/31/09
	\$ 187,216.89			\$ 187,216.89		\$ 187,216.89	\$ 187,216.89
	367,083.94			367,083.94		367,083.94	367,083.94
	554,300.83			554,300.83		554,300.83	554,300.83
	15,360.00			20,480.00	\$ (5,120.00)	20,480.00	15,360.00
\$ (72,849.37)	73,206.00 72,397.00	\$ 0.15	1	356.78 100,423.37	(28,026.37)	144,339.15 100,423.37	144,339.00 72,397.00
(72,849.37)	145,603.00	0.15		100,780.15	(28,026.37)	244,762.52	216,736.00
(15,762.97)					(15,762.97)	61,774.97	46,012.00
(11,096.85)	46,907.00 16,669.00			33,423.31 27,582.69	1,386.84 (10,913.69)	60,391.16 27,582.69	61,778.00 16,669.00
(26,859.82)	62,576.00			61,006.00	(25,289.82)	149,748.82	124,459.00
2,940,876.43	38,068,979.19	(1,742,810.23)		37,110,021.09	2,157,024.30	84,319,957.31	86,476,983.64
	25,000.00			25,000.00		25,000.00	25,000.00
(40,977.39)	49,189.78			49,189.78	(40,977.39)	90,167.17	49,189.78
944.00		(3.60)	1	940.40		1,996.40	2,000.00
	7,458.43			7,458.43		7,458.43	7,458.43
44,621.54	7,398.71	(0.02)	1	52,020.23		456,343.95	456,343.97
(303,171.13)	594,156.26			305,947.29	(14,962.16)	786,987.18	772,025.02
(257,605.59)	609,013.40	(3.62)		366,366.35	(14,962.16)	1,252,785.96	1,237,827.42
	43,864.80			43,864.80		43,864.80	43,864.80
	473,740.08			618,144.00	(144,403.92)	618,144.00	473,740.08
	517,604.88			662,008.80	(144,403.92)	662,008.80	517,604.88
(298,582.98)	1,200,808.06	(3.62)		1,102,564.93	(200,343.47)	2,029,961.93	1,829,622.08
\$ 257,944.35	\$ 62,530,781.88	\$ (1,736,719.12)		\$ 61,634,228.60	\$ (582,221.49)	\$ 152,335,608.25	\$ 151,747,427.22

**COUNTY OF CAMDEN**  
Schedule of State Financial Assistance  
Year Ended December 31, 2009

State Grantor/Pass-Through Grantor/Program	Grantor's ID #	State Account Number	Program or Award Amount	Matching Contribution	<u>Grant Period</u> From To	
<b><u>DEPARTMENT OF AGRICULTURE</u></b>						
School Breakfast Program	00809200	100-010-3360-096	\$ 515.10		10-1-08	9-30-09
School Breakfast Program	00809200	100-010-3360-096	709.80		10-1-09	9-30-10
Program Total						
School Lunch Program	00809200	100-010-3360-066	508.80		10-1-08	9-30-09
School Lunch Program	00809200	100-010-3360-066	693.30			
Program Total						
Planning Incentive Grant - Matro Farm			678,300.00	\$ 541,700.00	2	N/A N/A
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>						
<b><u>DEPARTMENT OF CHILDREN &amp; FAMILIES</u></b>						
Pass through Community Planning & Advocacy Council: Camden County ACT Violence Prevention Program	N/A		25,000.00		4-11-08	6-30-08
<b>TOTAL DEPARTMENT OF CHILDREN &amp; FAMILIES</b>						
<b><u>DEPARTMENT OF COMMUNITY AFFAIRS</u></b>						
Lead Identification & Field Testing LIFT	2009-99997-0636-00		70,945.00		6-1-09	5-31-10
Sharing Available Resources Efficiently SHARE Grant	2007-04665-1430-00	100-022-8030-658	300,000.00	389,358.00	1	7-1-06 12-31-09
<b>TOTAL DEPARTMENT OF COMMUNITY AFFAIRS</b>						
<b><u>DEPARTMENT OF EDUCATION</u></b>						
Pass through various municipalities						
Non-public Schools Nursing Program	N/A		706,674.45		7-1-07	6-30-08
Non-public Schools Nursing Program	N/A		662,873.56		7-1-08	6-30-09
Non-public Schools Nursing Program	N/A		583,119.08		7-1-09	6-30-10
<b>TOTAL DEPARTMENT OF EDUCATION</b>						
<b><u>DEPARTMENT OF ENVIRONMENTAL PROTECTION</u></b>						
County Environmental Health Act	EN08-013	100-042-4855-077	296,554.00	164,469.00	1	1-1-08 12-31-08
County Environmental Health Act	EN09-013	100-042-4855-077	303,239.00	187,101.00	1	1-1-09 12-31-09
Program Total						
Clean Communities	N/A	765-042-4800-007	75,943.03		1-1-08	12-31-08
Clean Communities	N/A	765-042-4800-007	97,346.63		1-1-09	12-31-09
Program Total						
Green Acres Program:						
Pump Branch	0400-05-045	545-042-4800-004	2,000,000.00	2,000,000.00	2	N/A N/A
Pass through Winslow Twp - Pump Branch	N/A	545-042-4800-004	750,000.00	1,050,000.00		N/A N/A
Program Total						
Solid Waste Services Tax	N/A	758-042-4900	301,210.00		1-1-08	12-31-08
Recycling Enhancement Act Tax Fund	N/A	758-042-4900	312,000.00		1-1-09	12-31-09
Program Total						
Stormwater Regulation Program	WQ05-137	100-042-4850-118	10,000.00		3-1-04	2-28-07
Camden Waterfront Urban Park	0400-04-064	545-042-4800-004	910,000.00	910,000.00	1	1-20-06 1-20-08
Waterfront Park Enhancement	0400-06-064	545-042-4800-004	750,000.00	750,000.00	1	7-28-06 3-25-10
Program Total						
<b>TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>						

Balance or Deficit Jan. 1, 2009	Cash Received	Adjustments	Program Expenditures	Balance or Deficit Dec. 31, 2009	Memorandum Only	
					Cumulative Cash Expenditures at 12/31/09	Cumulative Cash Receipts at 12/31/09
\$ (515.10)	\$ 1,936.60		\$ 1,612.20 709.80	\$ (190.70) (709.80)	\$ 2,127.30 709.80	\$ 1,936.60
(515.10)	1,936.60		2,322.00	(900.50)	2,837.10	1,936.60
(508.80)	1,908.70		1,587.50 693.30	(187.60) (693.30)	2,096.30 693.30	1,908.70
(508.80)	1,908.70		2,280.80	(880.90)	2,789.60	1,908.70
(1,220,000.00)				(1,220,000.00)	1,220,000.00	
(1,221,023.90)	3,845.30		4,602.80	(1,221,781.40)	1,225,626.70	3,845.30
8,134.00			640.00	7,494.00	17,506.00	25,000.00
8,134.00			640.00	7,494.00	17,506.00	25,000.00
(196,703.49)	70,945.00 192,409.23		102,286.31	70,945.00 (106,580.57)	298,989.80	70,945.00 192,409.23
(196,703.49)	263,354.23		102,286.31	(35,635.57)	298,989.80	263,354.23
1,336.40 (52,409.51)	2.99 430,874.48 91,473.32	\$ (5.92) 1	1,333.47 376,909.76 255,282.44	1,555.21 (163,809.12)	706,671.52 661,318.35 255,282.44	706,677.44 662,873.56 91,473.32
(51,073.11)	522,350.79	(5.92)	633,525.67	(162,253.91)	1,623,272.31	1,461,024.32
(87,250.00)	87,250.00		297,973.14	(297,973.14)	296,554.00 297,973.14	296,554.00
(87,250.00)	87,250.00		297,973.14	(297,973.14)	594,527.14	296,554.00
66,879.53	97,346.63		25,864.06 7,000.00	41,015.47 90,346.63	34,927.56 7,000.00	75,943.03 97,346.63
66,879.53	97,346.63		32,864.06	131,362.10	41,927.56	173,289.66
(4,000,000.00)				(4,000,000.00)	4,000,000.00	
(1,800,000.00)				(1,800,000.00)	1,800,000.00	
(5,800,000.00)				(5,800,000.00)	5,800,000.00	
20,627.43	312,000.00		20,627.43 103,648.09	208,351.91	301,210.00 103,648.09	301,210.00 312,000.00
20,627.43	312,000.00		124,275.52	208,351.91	404,858.09	613,210.00
(2,424.00)				(2,424.00)	9,924.00	7,500.00
	200,000.00		200,000.00 118,079.14	(118,079.14)	910,000.00 118,079.14	910,000.00
	200,000.00		318,079.14	(118,079.14)	1,028,079.14	910,000.00
(5,802,167.04)	696,596.63		773,191.86	(5,878,762.27)	7,879,315.93	2,000,553.66

(Continued)

**COUNTY OF CAMDEN**  
 Schedule of State Financial Assistance  
 Year Ended December 31, 2009

State Grantor/Pass-Through Grantor/Program	Grantor's ID #	State Account Number	Program or Award Amount	Matching Contribution	<u>Grant Period</u> From To	
<b><u>DEPARTMENT OF HEALTH &amp; SENIOR SERVICES</u></b>						
Area Agency on Aging	N/A	100-046-4144-227	\$ 58,000.00		1-1-09	12-31-09
Childhood Lead Poisoning Program	09-282-CHS-L-0	4535-087-6140	133,250.00		7-1-08	6-30-09
Childhood Lead Poisoning Program	10-359-CHS-L-0	4535-087-6140	130,000.00		7-1-09	6-30-10
Program Total						
Right to Know	92-2226-RTK-00	100-046-4230-105	14,330.00		1-1-08	12-31-08
Right to Know	92-2226-RTK-00	100-046-4230-105	14,330.00		1-1-09	12-31-09
Program Total						
Special Child Health Services	09-115-SCH-L-1	4572-129-6140-2076	308,000.00	\$ 289,299.00	1 7-1-08	6-30-09
Special Child Health Services	10-115-SCH-L-2	4572-129-6140-2076	287,007.00	244,963.00	1 7-1-09	6-30-10
Program Total						
Tobacco Age of Sale Enforcement	97-1618-TOB	100-046-4243-130	25,980.00		4-1-08	3-31-09
Tuberculosis Control Grant	09-1136-TB-L-2		256,325.00		7-1-08	6-30-09
<b>TOTAL DEPARTMENT OF HEALTH &amp; SENIOR SERVICES</b>						
<b><u>DEPARTMENT OF HUMAN SERVICES</u></b>						
Comprehensive Alcohol Program	08-595-ADA-0	100-046-4252-024	1,675,268.00	151,606.00	1 1-1-08	12-31-08
Comprehensive Alcohol Program	09-595-ADA-0	100-046-4252-024	1,645,472.00	148,314.00	1 1-1-09	12-31-09
Program Total						
Personal Assistance Services	08CFDS	491-054-7570-006	718,564.00		1-1-08	12-31-08
Personal Assistance Services	09CFDS	491-054-7570-006	698,548.00		1-1-09	12-31-09
Program Total						
Social Services for the Homeless	SH08004	100-054-7550-0702	874,469.00		1-1-08	12-31-08
Social Services for the Homeless	SH09004	100-054-7550-0702	874,469.00		1-1-09	12-31-09
Program Total						
<b>TOTAL DEPARTMENT OF HUMAN SERVICES</b>						
<b><u>OFFICE OF INFORMATION TECHNOLOGY</u></b>						
911 Coordinator Grant	08-CC-04-065	100-082-2034-050	25,000.00		7-1-08	6-30-10
Enhanced 911 Grant - Consolidation Grant	08-C-04-065	100-082-2034-050	300,000.00		7-1-08	6-30-10
Enhanced 911 Grant - Equipment	07-E-04-065	100-082-2034-050	268,736.00		7-1-07	9-30-09
Enhanced 911 Grant - Equipment	08-E-04-065	100-082-2034-050	120,000.00		7-1-08	6-30-10
Enhanced 911 Grant - General Assistance	06-G-04-065	100-082-2034-050	180,400.00		7-1-06	9-30-08
Enhanced 911 Grant - General Assistance	07-G-04-065	100-082-2034-050	180,400.00		7-1-07	5-1-09
Enhanced 911 Grant - General Assistance	08-G-04-065	100-082-2034-050	180,400.00		7-1-08	6-30-10
<b>TOTAL OFFICE OF INFORMATION TECHNOLOGY</b>						
<b><u>DEPARTMENT OF LABOR &amp; WORKFORCE DEVELOPMENT</u></b>						
Summer HEAT Transportation	ET-04-PY07		75,000.00		3-1-08	9-30-08
Summer HEAT Transportation	ET-04-PY08		70,000.00		3-13-09	9-30-09
Program Total						
Workforce Development Partnership Program	ET-04-PY07	767-062-4545-003	61,841.00		7-1-07	6-30-08
Workforce Development Partnership Program	ET-04-PY08	767-062-4545-003	65,798.00		7-1-08	6-30-09
Workforce Development Partnership Program	ET-04-PY09	767-062-4545-003	58,031.00		7-1-09	6-30-10
Program Total						

Balance or Deficit Jan. 1, 2009	Cash Received	Adjustments	Program Expenditures	Balance or Deficit Dec. 31, 2009	Memorandum Only	
					Cumulative Cash Expenditures at 12/31/09	Cumulative Cash Receipts at 12/31/09
	\$ 58,000.00		\$ 58,000.00		\$ 58,000.00	\$ 58,000.00
\$ (42,068.21)	81,533.00		87,390.37 67,590.58	\$ (47,925.58) (67,590.58)	129,458.58 67,590.58	81,533.00
(42,068.21)	81,533.00		154,980.95	(115,516.16)	197,049.16	81,533.00
(3,582.50)	3,582.50 10,747.50		14,330.00	(3,582.50)	14,330.00 14,330.00	14,330.00 10,747.50
(3,582.50)	14,330.00		14,330.00	(3,582.50)	28,660.00	25,077.50
(78,408.50)	225,644.00		137,135.73 142,140.46	10,101.77 (142,140.46)	291,442.23 142,140.46	301,544.00
(78,408.50)	225,644.00		279,276.19	(132,038.69)	433,582.69	301,544.00
(8,400.00)	17,520.00		9,120.00		20,820.00	20,820.00
	256,325.00	\$ (0.62) 1 (94,561.83) 2	161,762.55		256,324.38	256,325.00
(132,457.21)	653,352.00	(94,562.45)	677,469.69	(251,137.35)	994,436.23	743,299.50
(179,902.65)	380,466.00 1,402,899.00	(0.11) 1	200,563.24 1,486,955.23	(84,056.23)	1,648,129.89 1,486,955.23	1,648,130.00 1,402,899.00
(179,902.65)	1,783,365.00	(0.11)	1,687,518.47	(84,056.23)	3,135,085.12	3,051,029.00
116,787.08	698,548.00	(196.09) 1	116,590.99 628,539.11	70,008.89	718,367.91 628,539.11	718,564.00 698,548.00
116,787.08	698,548.00	(196.09)	745,130.10	70,008.89	1,346,907.02	1,417,112.00
218,440.18	90,805.00 844,469.00		309,245.18 586,880.14	257,588.86	846,657.00 586,880.14	846,657.00 844,469.00
218,440.18	935,274.00		896,125.32	257,588.86	1,433,537.14	1,691,126.00
155,324.61	3,417,187.00	(196.20)	3,328,773.89	243,541.52	5,915,529.28	6,159,267.00
	25,000.00 300,000.00		5,201.45 1,469.77	19,798.55 298,530.23	5,201.45 1,469.77	25,000.00 300,000.00
4,229.09			4,229.09		268,736.00	268,736.00
120,000.00			114,639.26	5,360.74	114,639.26	120,000.00
0.24		(0.24) 1			180,399.76	180,400.00
3,205.92		0.17 1	3,206.09		180,400.17	180,400.00
180,400.00			53,035.67	127,364.33	53,035.67	180,400.00
307,835.25	325,000.00	(0.07)	181,781.33	451,053.85	803,882.08	1,254,936.00
	20,261.00		20,261.16	(0.16)	15,095.00 20,261.16	15,095.00 20,261.00
	20,261.00		20,261.16	(0.16)	35,356.16	35,356.00
740.13 (6,910.58)	44,213.00 26,000.00		740.13 37,804.67 29,155.31	(302.25) (3,155.31)	61,841.00 63,314.25 29,155.31	81,841.00 63,012.00 26,000.00
(6,170.45)	70,213.00		67,500.11	(3,457.56)	154,310.56	150,853.00

(Continued)

**COUNTY OF CAMDEN**  
 Schedule of State Financial Assistance  
 Year Ended December 31, 2009

<u>State Grantor/Pass-Through Grantor/Program</u>	<u>Grantor's ID #</u>	<u>State Account Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period</u>	
					<u>From</u>	<u>To</u>
<b>DEPARTMENT OF LABOR &amp; WORKFORCE DEVELOPMENT (Cont'd)</b>						
Workforce Development - Supplemental Workforce Fund for Basic Skills	ET-04-PY07	767-062-4545-003	\$ 269,677.00		7-1-07	6-30-09
Workforce Development - Supplemental Workforce Fund for Basic Skills	ET-04-PY08	767-062-4545-003	337,161.00		7-1-08	6-30-10
Workforce Development - Supplemental Workforce Fund for Basic Skills	ET-04-PY09	767-062-4545-003	305,632.00		7-1-09	6-30-11
Program Total						
<b>TOTAL DEPARTMENT OF LABOR &amp; WORKFORCE DEVELOPMENT</b>						
<b><u>DEPARTMENT OF LAW AND PUBLIC SAFETY</u></b>						
<b>Body Armor Replacement:</b>						
Corrections	N/A	718-066-1020-001	35,172.45		N/A	N/A
Park Police	N/A	718-066-1020-001	2,132.10		N/A	N/A
Park Police	N/A	718-066-1020-001	1,948.71		N/A	N/A
Prosecutor's Office	N/A	718-066-1020-001	11,598.31		N/A	N/A
Prosecutor's Office	N/A	718-066-1020-001	9,964.90		N/A	N/A
Sheriff's Office	N/A	718-066-1020-001	16,168.21		N/A	N/A
Sheriff's Office	N/A	718-066-1020-001	14,311.03		N/A	N/A
Program Total						
Insurance Fraud Reimbursement Program	N/A	100-066-1020-305	250,000.00		1-1-08	12-31-08
Insurance Fraud Reimbursement Program	N/A	100-066-1020-305	250,000.00		1-1-09	12-31-09
Program Total						
Juvenile Detention Alternatives Initiative	N/A	100-066-1500-237	484,905.00		7-1-07	6-30-09
Juvenile Detention Alternatives Initiative	N/A	100-066-1500-237	301,553.00		1-1-09	12-31-09
Program Total						
Law Enforcement Officers Training & Equipment Fund	N/A	100-066-1020-314	382,335.00	\$ 12,758.61	3	N/A
Project Vision Grant	PV 08-05		43,750.00		3-1-08	11-30-09
State Facility Education Act	N/A	100-066-1500-032	292,500.00	211,500.00	1	7-1-08
State Facility Education Act	N/A	100-066-1500-032	288,000.00	279,000.00	1	7-1-09
Program Total						
State/Community Partnership Grant & Family Court	SCP-06-PS-04/SCP-06-PM-04/FC-06-05	100-066-1500-007	942,189.00		1-1-06	12-31-08
Family Court	FC-07-04	100-066-1500-007	464,194.00		1-1-07	6-30-09
Family Court	FC-08-04	100-066-1500-007	468,228.00		1-1-08	9-30-09
Family Court	FC-09-04	100-066-1500-007	470,958.00		1-1-09	12-31-09
State/Community Partnership	SCP-07-PS-04/SCP-07-PM-04	100-066-1500-007	584,493.00		1-1-07	6-30-09
State/Community Partnership	SCP-08-PS-04/SCP-08-PM-04	100-066-1500-007	592,970.00		1-1-08	9-30-09
State/Community Partnership	SCP-09-PS-04/SCP-09-PM-04	100-066-1500-007	598,900.00		1-1-09	12-31-09
Program Total						
Drunk Driving Enforcement Fund	57-92	100-078-6400	10,515.56		N/A	N/A
Juvenile Detention Alternatives Initiative - Innovation Funding	JDAI-08-IF-04		160,000.00		1-1-09	12-31-09
Victim Witness Advocacy - Supplemental	VWAFPS-04		106,320.00		11-1-08	4-30-10
<b>TOTAL DEPARTMENT OF LAW &amp; PUBLIC SAFETY</b>						

Balance or Deficit Jan. 1, 2009	Cash Received	Adjustments	Program Expenditures	Balance or Deficit Dec. 31, 2009	Memorandum Only	
					Cumulative Cash Expenditures at 12/31/09	Cumulative Cash Receipts at 12/31/09
\$ 2,719.91	\$ 20,782.00		\$ 23,501.91		\$ 269,677.00	\$ 269,677.00
(19,054.38)	253,968.00		235,527.49	\$ (613.87)	329,943.87	329,330.00
	105,502.00		127,213.23	(21,711.23)	127,213.23	105,502.00
(16,334.47)	380,252.00		386,242.63	(22,325.10)	726,834.10	704,509.00
(22,504.92)	470,726.00	-	474,003.90	(25,782.82)	916,500.82	890,718.00
35,172.45			30,163.02	5,009.43	30,163.02	35,172.45
1,714.33		\$ (0.10) 1	1,714.23		2,132.00	2,132.10
1,948.71			1,242.10	706.61	1,242.10	1,948.71
11,598.31		(0.31) 1	11,598.00		11,598.00	11,598.31
9,964.90				9,964.90		9,964.90
13,589.46			2,048.10	11,541.36	4,626.85	16,168.21
14,311.03			14,017.25	293.78	14,017.25	14,311.03
88,299.19		(0.41)	60,782.70	27,516.08	63,779.22	91,295.71
(106,165.94)	107,042.14		876.20		217,888.15	217,888.15
	136,607.22		184,511.71	(47,904.49)	184,511.71	136,607.22
(106,165.94)	243,649.36		185,387.91	(47,904.49)	402,399.86	354,495.37
110,413.13			110,413.13		484,905.00	484,905.00
	301,553.00			301,553.00		301,553.00
110,413.13	301,553.00		110,413.13	301,553.00	484,905.00	786,458.00
138,924.71	52,903.18		34,171.87	157,656.02	237,437.59	395,093.61
	43,000.00		43,750.00	(750.00)	43,750.00	43,000.00
146,250.00			292,500.00	(146,250.00)	292,500.00	146,250.00
146,250.00			292,500.00	(146,250.00)	292,500.00	146,250.00
(109,230.48)	119,230.48		10,000.00		942,189.00	942,189.00
(45,278.20)	46,480.00		1,201.80		464,194.00	464,194.00
(2,522.88)	468,228.00		465,705.12		468,228.00	468,228.00
			268,389.80	(268,389.80)	268,389.80	
(151,807.00)	163,037.00		11,230.00		580,743.00	580,743.00
(315,446.19)	592,970.00		277,523.81		592,970.00	592,970.00
			355,530.94	(355,530.94)	355,530.94	
(624,264.75)	1,389,945.48		1,389,581.47	(623,920.74)	3,672,244.74	3,048,324.00
5,715.43			4,399.00	1,316.43	9,199.13	10,515.56
	160,000.00		160,000.00		160,000.00	160,000.00
	36,409.55		55,177.24	(18,767.69)	55,177.24	36,409.55
(240,848.23)	2,227,460.57	(0.41)	2,336,163.32	(349,551.39)	5,421,392.78	5,071,841.80

(Continued)

**COUNTY OF CAMDEN**  
 Schedule of State Financial Assistance  
 Year Ended December 31, 2009

State Grantor/Pass-Through Grantor/Program	Grantor's ID #	State Account Number	Program or Award Amount	Matching Contribution	<u>Grant Period</u> From To		
<b><u>DEPARTMENT OF STATE</u></b>							
PARIS Grants:							
Temporary Remote Storage	06040005	100-074-2545-033	\$ 181,794.00		7-1-06	12-31-08	
eRecording	07040004	100-074-2545-033	131,481.00		9-1-07	8-31-08	
Departmental Development	07040001	100-074-2545-033	200,946.83		9-1-07	8-31-08	
EDMS Expansion	07040002	100-074-2545-033	440,473.17		9-1-07	5-29-09	
Departmental Development & Records Management	08040001	100-074-2545-033	303,600.00		9-1-08	12-31-09	
Microfilming	08040003	100-074-2545-033	51,900.00		9-1-08	8-31-09	
Departmental Development	PARP-2009-00400-CC-00025	100-074-2545-033	279,868.00		9-1-09	8-31-10	
Microfilming	PARP-2009-00400-CC-00029	100-074-2545-033	51,500.00		9-1-09	8-31-10	
Municipalities Shared Services	PARP-2009-00400-CC-00052	100-074-2545-033	297,081.00		9-1-09	8-31-10	
Program Total							
Truancy Prevention Initiative	08OFBI133ADS	100-074-2505-067	45,000.00		6-1-08	6-30-10	
Truancy Prevention Initiative	09OFBI148ADS	100-074-2505-067	15,000.00		2-1-09	1-30-10	
Program Total							
<b>TOTAL DEPARTMENT OF STATE</b>							
<b><u>DEPARTMENT OF TRANSPORTATION</u></b>							
Capital Transportation Program	N/A	480-078-6320-174	2,942,000.00		FY 92	FY 92	
Capital Transportation Program	N/A	480-078-6320-174	2,983,000.00		FY 94	FY 94	
Capital Transportation Program	N/A	480-078-6320-174	2,658,999.51		FY 95	FY 95	
Capital Transportation Program	N/A	480-078-6320-174	3,860,000.00		FY 96	FY 96	
Capital Transportation Program	N/A	480-078-6320-174	3,860,000.00		FY 97	FY 97	
Capital Transportation Program	N/A	480-078-6320-174	3,860,000.00		FY 98	FY 98	
Capital Transportation Program	N/A	480-078-6320-248	3,860,000.00		FY 99	FY 99	
Capital Transportation Program - Discretionary - Cuthbert Blvd, Haddon & Cherry Hill Twps	N/A	480-078-6320-248	286,000.00		N/A	N/A	
Capital Transportation Program	N/A	480-078-6320-248	3,860,000.00	\$ 600,838.70	3	FY 00	FY 00
Capital Transportation Program	N/A	480-078-6320-248	4,403,000.00	634,866.50	3	FY 01	FY 01
Capital Transportation Program	N/A	480-078-6320-248	4,351,000.00	262,307.00	3	FY 02	FY 02
Capital Transportation Program	N/A	480-078-6320-248	4,351,000.00	114,450.00	3	FY 03	FY 03
Capital Transportation Program	N/A	480-078-6320-248	4,351,000.00	109,981.05	3	FY 04	FY 04
Capital Transportation Program	N/A	480-078-6320-248	4,351,000.00	131,046.00	3	FY 05	FY 05
Capital Transportation Program - Discretionary - Browning Rd & Rt 168; Copley Rd	N/A	480-078-6320-248	500,000.00			FY 05	FY 05
Capital Transportation Program	N/A	480-078-6320-248	4,351,000.00	280,000.00	3	FY 06	FY 06
Capital Transportation Program	N/A	480-078-6320-248	4,351,000.00	581,982.00	3	N/A	N/A
Capital Transportation Program	N/A	480-078-6320-248	4,351,000.00	135,000.00	3	N/A	N/A
Capital Transportation Program - Interest on Advances	N/A			905,404.21	3	N/A	N/A
Road Improvements - Cooper Hospital	N/A	480-078-6320-248	12,000,000.00			N/A	N/A
Program Total							
Bridge Bond Act	N/A	549-078-6220-133	3,912,472.82		N/A	N/A	
Bridge Bond Act	N/A	572-078-6220-004	9,069,000.00		N/A	N/A	
Bridge Bond Act - Interest on Advances	N/A			1,958,162.36	3	N/A	N/A
Program Total							
Local Bridge Rehabilitation Program: Cooper Creek Bridge	N/A	480-078-6320-AA6	789,000.00		N/A	N/A	
Transportation Infrastructure Improvements	N/A	480-078-6320-A/C/JB/JL	3,200,000.00		N/A	N/A	
Transportation Trust Fund: Route 42 & College Drive	N/A	480-078-6300-DFB	17,000,000.00	500,000.00	2	N/A	N/A
Discretionary: Burnt Mill, Woodcrest & Haddonfield-Berlin Rds	N/A		293,000.00			N/A	N/A
Program Total							
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>							

Balance or Deficit Jan. 1, 2009	Cash Received	Adjustments	Program Expenditures	Balance or Deficit Dec. 31, 2009	Memorandum Only	
					Cumulative Cash Expenditures at 12/31/09	Cumulative Cash Receipts at 12/31/09
\$ (82,846.91)	\$ 82,846.91				\$ 138,746.91	\$ 138,746.91
(61,143.50)	61,143.50				131,481.00	131,481.00
(71,024.31)	71,024.31				200,924.31	200,924.31
(69,006.08)	240,833.63		\$ 171,827.55		427,046.63	427,046.63
128,746.95			258,368.66	\$ (129,619.71)	281,419.71	151,800.00
25,950.00	25,950.00		51,900.00		51,900.00	51,900.00
	139,934.00		51,301.48	88,632.52	51,301.48	139,934.00
	25,750.00			25,750.00		25,750.00
	148,540.50		24,883.00	123,657.50	24,883.00	148,540.50
(129,321.85)	796,022.85		558,280.69	108,420.31	1,307,703.04	1,416,123.35
33,750.00			918.00	32,832.00	918.00	33,750.00
	11,250.00			11,250.00		11,250.00
33,750.00	11,250.00		918.00	44,082.00	918.00	45,000.00
(95,571.85)	807,272.85		559,198.69	152,502.31	1,308,621.04	1,461,123.35
(76,087.83)				(76,087.83)	2,681,983.76	2,681,983.76
(1.15)				(1.15)	2,208,883.66	2,132,795.83
48,630.22					2,301,241.59	2,301,240.44
510,188.18					48,630.22	3,860,000.00
666,816.82					3,811,369.78	3,860,000.00
285,478.69					510,188.18	3,860,000.00
					666,816.82	3,860,000.00
					285,478.69	3,860,000.00
(152,492.70)				(152,492.70)	281,870.33	129,377.63
21,336.22				21,336.22	4,439,502.48	4,460,838.70
48,268.98				48,268.98	5,299,597.52	5,337,866.50
822,497.81			66,653.17	755,844.64	3,857,462.36	4,613,307.00
661,259.34				661,259.34	3,804,190.66	4,465,450.00
1,583,624.96			1,275,904.50	307,720.46	4,153,260.59	4,460,981.05
402,599.86			125,556.00	277,043.86	4,205,002.14	4,482,046.00
(214,748.47)				(214,748.47)	214,748.47	
3,061,712.97			595,344.41	2,466,368.56	2,164,631.44	4,631,000.00
806,518.19			461,980.50	344,537.69	4,588,454.31	4,351,000.00
135,000.00	1,265,283.15		1,518,463.88	(118,180.73)	1,518,463.88	1,400,283.15
788,147.11	27,384.22	\$ 89,872.88		905,404.21		905,404.21
(2,947,321.72)			4,319,092.61	(7,266,414.33)	7,930,414.33	664,000.00
6,451,427.48	1,292,667.37	89,872.88	8,362,995.07	(529,027.34)	63,568,593.61	62,457,574.27
608,303.06				608,303.06	3,304,169.76	3,912,472.82
8,833,998.46			1,490.72	8,832,507.74	236,492.26	9,069,000.00
1,921,202.05	36,960.31			1,958,162.36		1,958,162.36
11,363,503.57	36,960.31		1,490.72	11,398,973.16	3,540,662.02	14,939,635.18
					789,000.00	789,000.00
(1,095,235.31)				(1,095,235.31)	3,095,232.81	1,999,997.50
(1,640,044.01)	1,333,589.54		3,954,135.21	(4,260,589.68)	6,435,253.97	2,174,664.29
(292,898.87)				(292,898.87)	292,898.87	
(1,932,942.88)	1,333,589.54		3,954,135.21	(4,553,488.55)	6,728,152.84	2,174,664.29
14,786,752.86	2,663,217.22	89,872.88	12,318,621.00	5,221,221.96	77,721,641.28	82,360,871.24

(Continued)

**COUNTY OF CAMDEN**  
 Schedule of State Financial Assistance  
 Year Ended December 31, 2009

State Grantor/Pass-Through <u>Grantor/Program</u>	Grantor's <u>ID #</u>	State <u>Account Number</u>	Program or Award <u>Amount</u>	Matching <u>Contribution</u>	<u>Grant Period</u>	
					<u>From</u>	<u>To</u>
<b><u>DEPARTMENT OF THE TREASURY</u></b>						
Governor's Council on Alcoholism and Drug Abuse:						
Municipal Alliance Program	N/A	100-082-C001-044	\$ 623,381.93		1-1-08	12-31-08
Municipal Alliance Program	N/A	100-082-C001-044	630,776.00		1-1-09	12-31-09
<b>TOTAL DEPARTMENT OF THE TREASURY</b>						

**TOTAL STATE FINANCIAL ASSISTANCE**

## Matching Key:

- 1 - In-Kind
- 2 - Cash
- 3 - Program Income

## Adjustment Key:

- 1 - Cancellation to Fund Balance
- 2 - Transfer from Schedule of Expenditures of Federal Awards
- 3- Adjustment to Prior Period Revenue

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

Balance or Deficit Jan. 1, 2009	Cash Received	Adjustments	Program Expenditures	Balance or Deficit Dec. 31, 2009	Memorandum Only	
					Cumulative Cash Expenditures at 12/31/09	Cumulative Cash Receipts at 12/31/09
\$ (144,562.13)	\$ 348,538.00	\$ 0.87	1 \$ 203,976.74		\$ 549,022.87	\$ 549,022.00
	192,297.00		322,675.15	\$ (130,378.15)	322,675.15	192,297.00
(144,562.13)	540,835.00	0.87	526,651.89	(130,378.15)	871,698.02	741,319.00
\$ 7,351,134.84	\$ 12,591,197.59	\$ (4,891.30)	\$ 21,916,910.35	\$ (1,979,469.22)	\$ 104,998,412.27	\$ 102,437,153.40

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

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**Note 1: GENERAL**

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all federal awards and state financial assistance programs of the County of Camden, State of New Jersey. The County is defined in Note 1 of the County's General Purpose Financial Statements.

**Note 2: BASIS OF ACCOUNTING**

The accompanying schedules of expenditures of federal awards and state financial assistance are presented using the cash basis method of accounting.

**Note 3: RELATIONSHIP TO FINANCIAL STATEMENTS**

Amounts reported in the accompanying schedules agree with amounts reported in the County's general purpose financial statements. Expenditures from awards are reported in the County's general purpose financial statements as follows:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Current Fund	\$49,580,158.23	\$21,916,910.35	\$71,497,068.58
Trust Fund	2,916,336.90		2,916,336.90
Non-cash flow thru	9,137,733.47		9,137,733.47
	<u>\$61,634,228.60</u>	<u>\$21,916,910.35</u>	<u>\$83,551,138.95</u>

**Note 4: MAJOR PROGRAMS**

Major programs are identified in the Summary of Auditor's Results section of the Schedule of Findings and Questioned Costs

**Note 5: ADJUSTMENTS**

Amounts reported in the column entitled "Adjustments" represent various cancellations, adjustments for cash match and adjustments of prior year expenditures and receipts.

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

**Section 1- Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued Unqualified

Internal control over financial reporting:

Material weaknesses identified?      yes   X   no

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

Noncompliance material to financial statements noted?      yes   X   no

**Federal Awards**

Internal control over compliance:

Material weaknesses identified?      yes   X   no

Were significant deficiencies identified that were considered to be material weaknesses?      yes   X   none reported

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

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.557	Supplemental Food Program for Women, Infants & Children
14.239	HOME Investment Partnership
17.258; 17.259; 17.260	Workforce Investment Act Cluster
93.558; 93.714	Temporary Assistance for Needy Families Cluster
93.045; 93.705; 93.707	Special Programs for the Aging Cluster

Dollar threshold used to determine Type A programs \$ 1,849,026.86

Auditee qualified as low-risk auditee?   X   yes      no

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

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

**State Financial Assistance**

Internal control over compliance:

Material weaknesses identified? \_\_\_ yes X no

Were significant deficiencies identified that were considered to be material weaknesses? \_\_\_ yes X none reported

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

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

Identification of major programs:

<u>GMIS Numbers</u>	<u>Name of State Program</u>
100-054-7550-0702	Social Services for the Homeless
100-066-1500-007	State/Community Partnership Grant & Family Court
480-078-6320-174           &	Capital Transportation
480-078-6320-Z48	

Dollar threshold used to determine Type A programs \$     657,507.31

Auditee qualified as low-risk auditee? X yes \_\_\_ no

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

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***Section 2- Schedule of Financial Statement Findings***

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

None.

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

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***Section 3- Schedule of Federal Award Findings and Questioned Costs***

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major Federal programs, as required by OMB Circular A-133.

None.

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

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***Section 4- Schedule of State Financial Assistance Findings and Questioned Costs***

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major State programs, as required by OMB Circular A-133 and State of New Jersey Circular 04-04-OMB.

None.

**COUNTY OF CAMDEN**  
**Summary Schedule of Prior Year Audit Findings**  
**And Questioned Costs as Prepared by Management**

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This section identifies the status of prior year findings related to the financial statements and Federal Awards and State Financial Assistance that are required to be reported in accordance with Government Auditing Standards, OMB Circular A-133 and State of New Jersey Circular 04-04-OMB.

**FINANCIAL STATEMENT FINDINGS**

None.

**FEDERAL AWARDS**

None.

**STATE FINANCIAL ASSISTANCE PROGRAMS**

None.

**COUNTY OF CAMDEN**  
**Officials in Office and Surety Bonds**

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

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
Louis Cappelli, Jr.	Freeholder Director	A
Edward T. McDonnell	Freeholder Deputy Director	A
Riletta L. Cream	Freeholder	A
Rodney A. Greco	Freeholder	A
Jeffrey L. Nash	Freeholder	A
Joseph Ripa	Freeholder to June 3, 2009	A
Carmen Rodriguez	Freeholder	A
Ian K. Leonard	Freeholder from June 16, 2009	A
Ross G. Angilella	County Administrator	A
Linda Szczesniewski	Clerk of the Board	A
James Beach	County Clerk to January 2009	\$ 50,000 B
Joseph Ripa	County Clerk from June 3, 2009	50,000 B
Albert J. Mungoli	Deputy County Clerk	50,000 B
Patricia Egan Jones	Surrogate	50,000 B
Barbara A. Rosenbleeth	Deputy Surrogate	25,000 B
Charles H. Billingham	Sheriff	50,000 C
Michael Brennan	County Counsel	A
David McPeak	Chief Financial Officer / Treasurer	500,000 B
Anna Marie Wright	Purchasing Agent	A
Charles Hood	Comptroller	A
Robert E. Kelly	County Engineer	A
Eric Taylor	Warden, Camden County Correctional Facility	75,000 B

(A) National Union Fire Insurance Company (Blanket Public Officials and Employees Liability Policy) \$4,000,000

(B) Travelers Casualty & Surety Company

(C) Selective Insurance Company of America

11000

**APPRECIATION**

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

Respectfully submitted,

BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants

A handwritten signature in black ink, appearing to read "Michael D. Cesaro". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Michael D. Cesaro  
Certified Public Accountant  
Registered Municipal Accountant