COUNTY OF CAMDEN

STATE OF NEW JERSEY

REPORT OF AUDIT

FOR THE YEAR 2009

BOWMAN & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

COUNTY OF CAMDEN
TABLE OF CONTENTS

Exhibit No.		Page No.
	PART I	
	Independent Auditor's Report	2
	Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	4
	CURRENT FUND	
A	Statements of Assets, Liabilities, Reserves and Fund Balance--Regulatory Basis	6
A-1	Statements of Operations and Changes in Fund Balance--Regulatory Basis	8
A-2	Statement of Revenues--Regulatory Basis	9
A-3	Statement of Expenditures--Regulatory Basis	16
	TRUST FUND	
B	Statements of Assets, Liabilities, and Reserves--Regulatory Basis	25
B-1	Trust -- County Open Space Fund -- Statement of Revenues -- Regulatory Basis	27
B-2	Trust -- County Open Space Fund -- Statement of Expenditures -- Regulatory Basis	28
	GENERAL CAPITAL FUND	
C	Statements of Assets, Liabilities, Reserves and Fund Balance--Regulatory Basis	29
	GENERAL FIXED ASSETS ACCOUNT GROUP	
G	Statement of General Fixed Asset Group of Accounts	30
	Notes to Financial Statements	31
	SUPPLEMENTAL EXHIBITS	
	CURRENT FUND	
SA-1	Statement of Current Cash--Treasurer	75
SA-2	Statement of Petty Cash Funds	77
SA-3	Schedule of Change Funds	77
SA-4	Statement of Taxes Receivable	78
SA-5	Statement of Added & Omitted County Taxes Receivable	78
SA-6	Statement of Revenue Accounts Receivable	79
SA-7	Federal and State Grant Fund--Statement of Federal and State Grants Receivable	80
SA-8	Statement of Other Grants Receivable	87

COUNTY OF CAMDEN
TABLE OF CONTENTS (CONT'D)

Exhibit No.		Page No.
	CURRENT FUND (CONT'D)	
SA-9	Statement of Due to Federal and State Grant Fund	88
SA-10	Statement of Accounts Payable	88
SA-11	Statement of 2008 Appropriation Reserves	89
SA-12	Statement of Reserve for Encumbrances	96
SA-13	Statement of Payroll Deductions Payable	96
SA-14	Statement of Realty Transfer Fees Due to State of New Jersey	97
SA-15	Statement of Due to Camden County Library Fund	97
SA-16	Federal and State Grant Fund--Statement of Reserve for Federal and State Grants--Appropriated	98
SA-17	Statement of Reserve for Other Grants--Appropriated	104
SA-18	Federal and State Grant Fund--Reserve for Unappropriated Grants	105
SA-19	Reserve for Alcohol Rehab Program Fees	106
SA-20	Federal and State Grant Fund—Accrued Salaries	106
SA-21	Reserve for Contract Settlement	106
	TRUST FUND	
SB-1	Statement of Trust Cash--Treasurer	108
SB-2	Statement of Community Development Block Grants Receivable	109
SB-3	Statement of Reserve for State Funded Special Services Program	109
SB-4	Statement of Due from Current Fund	110
SB-5	Statement of Due from Federal and State Grant Fund	112
SB-6	Statement of Due from Camden County Library Fund	112
SB-7	Statement of Motor Vehicle Fines Fund	113
SB-8	Statement of Road Opening Deposits	113
SB-9	Statement of County Pension Funds	114
SB-10	Statement of Reserve for Encumbrances	115
SB-11	Statement of Reserve for Moneys Confiscated in Raids by County Prosecutor	116
SB-12	Statement of Bail Forfeitures	116
SB-13	Statement of Reserve for Tax Appeal Fees	117
SB-14	Statement of Reserve for Health Benefit Self-Insurance Fund	117
SB-15	Statement of Reserve for General Liability Self-Insurance Fund	118
SB-16	Statement of Reserve for Workers' Compensation Self-Insurance Fund	118
SB-17	Statement of Reserve for County Clerk Fees Per N.J.S.A: 22A:2-25, 2-26, 2-27, 2-20; P.L. 1965. C. 123 and P.L. 1968. C. 13	119
SB-18	Statement of Reserve for Community Development Block Grants	119
SB-19	Statement of Reserve for Special Law Enforcement	120
SB-20	Statement of Reserve for Parks Department--Special Events	120
SB-21	Statement of Reserve for Fire Marshal Fees	121
SB-22	Statement of Reserve for Sheriff's Special Trust Fund	121
SB-23	Statement of Reserve for Surrogate Fees per N.J.S.A. 22A:4-17.2	122
SB-24	Statement of Reserve for Inmate Welfare Fund -- Commissary Account	122

COUNTY OF CAMDEN
TABLE OF CONTENTS (CONT'D)

Exhibit No.		Page No.
	TRUST FUND (CONT'D)	
SB-25	Statement of Reserve for Personal Attendant Services Program Income	123
SB-26	Statement of Reserve for Asset Maintenance	123
SB-27	Statement of Community Development Loans Receivable	124
SB-28	Statement of Reserve for Community Development Loans Receivable	124
SB-29	Trust -- County Open Space Fund -- Statement of Reserve for Open Space	125
SB-30	Prosecutor's Department--Auto Theft	125
SB-31	Statement of Reserve for Disposal of Forfeited Property- Federal Share--Justice Department--Prosecutor's Department	126
SB-32	Statement of Reserve for County Environmental Health Act (CEHA)--Hazardous Materials	126
SB-33	Statement of Reserve for County Environmental Health Act (CEHA)--Water	127
SB-34	Statement of Reserve for County Environmental Health Act (CEHA)--Air	127
SB-35	Statement of Reserve for County Environmental Health Act (CEHA)--Noise	128
SB-36	Statement of Reserve for County Environmental Health Act (CEHA)--Solid Waste	128
SB-37	Statement of Reserve for Sheriff's Department Trust	129
SB-38	Trust -- County Open Space Fund – Statement of Due from Current Fund	129
SB-39	Trust -- County Open Space Fund – Statement of Reserve for Encumbrances	130
SB-40	Statement of Reserve for Weights and Measures	130
SB-41	Statement of Reserve for Disposal of Forfeited Property—Federal Share—Justice Department—Sheriff's Department	131
	GENERAL CAPITAL FUND	
SC-1	Analysis of Capital Cash and Investments	133
SC-2	Statement of Due from Current Fund	134
SC-3	Statement of Due from Federal & State Grant Fund	134
SC-4	Statement of Deferred Charges to Future Taxation—Funded	135
SC-5	Statement of Deferred Charges to Future Taxation—Unfunded	135
SC-6	Statement of Due from Trustee--Acquisition Funding Account	136
SC-7	Statement of Serial Bonds	138
SC-8	Statement of Loans Payable--Green Acres--Wiggins Park	139
SC-9	Statement of Loans Payable--Green Acres--Challenge Grove	139
SC-10	Statement of Loans Payable--Children's Garden	139
SC-11	Statement of Improvement Authorizations	140
SC-12	Statement of Reserve for Encumbrances	141
SC-13	Statement of Reserve for Arbitrage Interest	141
SC-14	Statement of Obligations Under Capital Lease	142
SC-15	Statement of Obligations Under Capital Loan Agreement	142
SC-16	Statement of Reserve for Payment of Debt Service	143
SC-17	Statement of Bonds and Notes Authorized but Not Issued	143
	OTHER OFFICIALS AND INSTITUTIONS	
	COUNTY CLERK	
SE	Statements of Assets, Liabilities and Reserve--Regulatory Basis	145
SE-1	Statement of Income Due County	146
SE-2	Statement of Reserve for Realty Transfer Fees	148

COUNTY OF CAMDEN
TABLE OF CONTENTS (CONT'D)

Exhibit No.		Page No.
	OFFICE OF THE SURROGATE	
SF	Statements of Assets, Liabilities and Reserve--Regulatory Basis	149
SF-1	Statement of Income Due County	150
	SHERIFF'S OFFICE	
SG	Statements of Assets, Liabilities and Reserve--Regulatory Basis	151
SG-1	Statement of Income Due County	152
	COUNTY ADJUSTOR	
SH	Statements of Assets and Liabilities--Regulatory Basis	153
SH-1	Statement of Income Due County	154
	CAMDEN COUNTY WORK RELEASE PROGRAM	
SI	Statements of Assets and Liabilities--Regulatory Basis	155
SI-1	Statement of Income Due County	156
	BOARD OF TAXATION	
SJ	Statements of Assets, Liabilities and Reserve--Regulatory Basis	157
SJ-1	Statement of Reserve for Tax Appeals	158
	HEALTH DEPARTMENT	
SK	Statements of Assets, Liabilities and Reserve--Regulatory Basis	159
SK-1	Statement of Income Due County	160
SL	Statement of Cash Reconciliation	161
	PART 2	
	Schedule of Findings and Recommendations	163
	Summary Schedule of Prior Year Audit Findings and Questioned Costs as Prepared by Management	164
	OFFICIALS IN OFFICE AND SURETY BONDS	165
	APPRECIATION	166

COUNTY OF CAMDEN

PART 1

REPORT OF AUDIT OF FINANCIAL STATEMENTS

FOR THE YEAR 2009

INDEPENDENT AUDITOR'S REPORT

The Honorable Director and
Members of the County Board of Chosen Freeholders
County of Camden
Camden, New Jersey 08102

We have audited the accompanying statements of assets, liabilities, reserves and fund balance-- regulatory basis of the various funds of the County of Camden, State of New Jersey as of December 31, 2009 and 2008, and the related statements of operations and changes in fund balance-- regulatory basis for the years then ended, and the related statement of revenues-- regulatory basis, statement of expenditures-- regulatory basis, and statement of general fixed assets group of accounts for the year ended December 31, 2009. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and in compliance with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

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

Furthermore, in our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, reserves and fund balance-- regulatory basis of the various funds of the County of Camden, State of New Jersey, as of December 31, 2009 and 2008, and the results of its operations and changes in fund balance-- regulatory basis of such funds for the years then ended, and the revenues-- regulatory basis, expenditures-- regulatory basis of the various funds, and general fixed assets, for the year ended December 31, 2009 in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated June 28, 2010 on our consideration of the County of Camden, State of New Jersey's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Camden's basic financial statements. The supplementary financial statements presented for the various funds are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements of each of the respective individual funds and account group taken as a whole.

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Michael D. Cesaro

Michael D. Cesaro
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
June 28, 2010

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

The Honorable Director and
Members of the County Board of Chosen Freeholders
County of Camden
Camden, New Jersey 08102

We have audited the financial statements (regulatory basis) of the County of Camden, State of New Jersey, as of and for the year ended December 31, 2009, and have issued our report thereon dated June 28, 2010, which indicated that the financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America but were prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and in compliance with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

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

Compliance and Other Matters

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

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

Respectfully submitted,

Bowman & Company LLP

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Michael D. Cesaro

Michael D. Cesaro
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
June 28, 2010

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

Assets	Ref.	2009	2008
Regular Fund:			
Cash	SA-1	$ 90,654,003.07	$ 103,444,912.32
Petty Cash	SA-2	40.94	
Change Funds	SA-3	1,220.00	1,070.00
Other Grants Receivable	SA-8	4,329,968.89	7,107,318.99
		94,985,232.90	110,553,301.31
Receivables with Full Reserves:			
Revenue Accounts Receivable	SA-6	100,320.23	134,494.78
		95,085,553.13	110,687,796.09
Federal and State Grant Fund:			
Due From Current Fund	SA-9	11,818,291.96	19,853,443.62
Federal and State Grants Receivable	SA-7	74,599,691.58	54,121,831.07
		86,417,983.54	73,975,274.69
		$ 181,503,536.67	$ 184,663,070.78

(Continued)

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

Liabilities, Reserves and Fund Balance	Ref.	2009	2008
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3, SA-11	$ 12,038,342.70	$ 15,223,372.68
Reserve for Encumbrances	SA-12	13,745,200.63	7,745,105.07
Reserve for Encumbrances - Other Grants	SA-12	1,853,629.62	1,232,412.82
Payroll Deductions Payable	SA-13	1,204,835.02	1,316,443.85
Due to Capital Fund	SC-2	827,316.11	1,192,435.56
Due to Federal and State Grant Fund	SA-9	11,818,291.96	19,853,443.62
Due to Trust - County Open Space	SB-38	6,916,767.54	10,783,531.61
Due to Trust - Other Funds	SB-4	11,453,719.22	10,374,475.47
Due to County Library Fund	SA-15	2,926,379.90	2,768,130.44
Due to State of New Jersey:			
Realty Transfer Fees	SA-14	410,808.75	813,952.63
Accounts Payable	SA-10		59,725.85
Reserve for Other Grants:			
Appropriated	SA-17	2,846,052.98	5,470,297.63
Reserve for Alcohol Rehab Program Fees	SA-19	435,785.00	351,529.00
Reserve for Contract Settlement	SA-21	5,259,789.68	2,500,000.00
		71,736,919.11	79,684,856.23
Reserve for Receivables		100,320.23	134,494.78
Fund Balance	A-1	23,248,313.79	30,868,445.08
		95,085,553.13	110,687,796.09
Federal and State Grant Fund:			
Reserve for Federal and State Grants			
Appropriated	SA-16	65,808,968.97	55,877,123.72
Unappropriated	SA-18	2,877,979.41	2,832,972.04
Reserve for Encumbrances	SA-12	17,576,414.81	13,348,975.30
Due to Trust Fund	SB-5		534,398.45
Due to Capital Fund	SC-3		1,328,000.00
Accrued Salaries	SA-20	154,620.35	53,805.18
		86,417,983.54	73,975,274.69
		$ 181,503,536.67	$ 184,663,070.78

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

COUNTY OF CAMDEN
CURRENT FUND
Statements of Operations and Changes in Fund Balance -- Regulatory Basis
For the Years Ended December 31, 2009 and 2008

Revenue and Other Income Realized	2009	2008
Fund Balance Utilized	$ 19,150,945.00	$ 14,223,571.00
Miscellaneous Revenues Anticipated	121,605,665.05	101,167,121.76
Receipts from Current Taxes	242,171,733.00	242,271,733.00
Non-Budget Revenue	3,039,443.92	4,144,839.75
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	8,123,489.81	9,087,925.81
Cancellations -		
Accounts Payable	59,725.85	126,582.57
Outstanding Checks	49,983.42	30,059.88
Due to State of New Jersey - Realty Transfer Fees		174,086.30
Reserve for Other Grants	2,028,497.03	137,976.41
Reserve for Contract Settlement		830,135.91
Due to Federal & State Grant Funds -		
Cancellation of Reserves for Federal & State Grants	3,029,259.51	5,521,443.38
Reserve for Federal and State Grants		68,478.10
Refund of Prior Period Expense	150.00	
Total Income	399,258,892.59	377,783,953.87
Expenditures		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	104,849,636.00	112,571,223.00
Other Expenses	244,432,296.37	217,991,350.26
Deferred Charges and Statutory Expenditures	25,204,760.00	23,071,997.00
Debt Service	8,179,618.02	7,027,235.79
Cancellation of Other Grants Receivable	2,028,496.24	137,775.28
Due to Federal & State Grant Funds -		
Cancellation of Federal/State Grants Receivable	3,029,472.15	5,525,785.90
Refund of Prior Period Revenue		
Refund of Prior Year Revenue	3,800.10	16,009.61
Total Expenditures	387,728,078.88	366,341,376.84
Excess in Revenue	11,530,813.71	11,442,577.03
Fund Balance		
Balance Jan. 1	30,868,445.08	33,649,439.05
	42,399,258.79	45,092,016.08
Decreased by:		
Utilized as Anticipated Revenue	19,150,945.00	14,223,571.00
Balance Dec. 31	$ 23,248,313.79	$ 30,868,445.08

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

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

	Anticipated Budget	Anticipated Special N.J.S.40A:4-87	Realized	Excess or (Deficit)
Surplus Anticipated	$ 19,150,945.00		$ 19,150,945.00	
Miscellaneous Revenues:				
Local Revenues:				
County Clerk	523,372.00		396,987.75	$ (126,384.25)
Register of Deeds	3,556,451.00		2,942,999.49	(613,451.51)
Surrogate	339,487.00		289,171.07	(50,315.93)
Sheriff	637,378.00		734,204.85	96,826.85
Interest on Investments and Deposits	1,913,061.00		479,342.11	(1,433,718.89)
Public Health Third Party Reimbursements	146,536.00		22,688.80	(123,847.20)
Public Health Environmental Fees	192,797.00		210,999.00	18,202.00
County Adjuster	177,943.00		180,968.92	3,025.92
Grant Fringe Benefit Revenue	1,562,818.00		2,048,705.74	485,887.74
Parks Department	171,042.00		164,383.95	(6,658.05)
State Aid:				
State Aid - County College Bonds	1,887,046.00		1,887,046.64	0.64
Alcohol Abuse	320,633.00		351,529.00	30,896.00
City of Camden - Maintenance of City Hall	121,992.00		121,992.00	
Division of Public Welfare - Title IV-D Program	619,191.00		554,300.83	(64,890.17)
State Assumption of Social & Welfare Services & Psychiatric Facilities:				
Supplemental Security Income	1,548,385.00		1,518,448.00	(29,937.00)
Federal and State Grants:				
US Department of Homeland Security				
Port Security Grant Program		$ 400,000.00	400,000.00	
US Department of Housing & Urban Development				
Emergency Shelter Grant ESG 09-10		113,415.00	113,415.00	
Home Investment Partnership 08-09		159,665.00	159,665.00	
Home Investment Partnership 09-10		1,405,127.00	1,405,127.00	
Homelessness Prevention & Rapid Re-housing Program 09-10		1,057,935.00	1,057,935.00	
US Department of Justice				
COPS Technology Program 07-10	444,268.00		444,268.00	
Camden County FY2009 JAG Project		25,000.00	25,000.00	
Camden County Recovery Act JAG Project - ARRA		75,000.00	75,000.00	
US Department of Labor				
DVIN Worker Skills Upgrading Stimulus Initiative		100,000.00	100,000.00	

(Continued)

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

	Anticipated Budget	Anticipated Special N.J.S.40A:4-87	Realized	Excess or (Deficit)
Executive Office of the President, Office of National Drug Control Policy				
Joint Camden HIDTA Task Force 09	$ 280,606.00	$ 371,965.00	$ 652,571.00	
NJ Department of Community Affairs				
Camden County Voice Over Internet Protocol Study		45,000.00	45,000.00	
Lead Identification & Field Testing LIFT 09		70,945.00	70,945.00	
NJ Department of Environmental Protection				
Clean Communities Entitlement 09		97,346.63	97,346.63	
County Environmental Health Act CEHA 09		303,239.00	303,239.00	
Recycling Enhancement Act Tax Fund 09		312,000.00	312,000.00	
Waterfront Park Enhancement	750,000.00		750,000.00	
NJ Department of Education				
Non-public Schools Nursing Program 09-10		583,119.08	583,119.08	
NJ Department of Health & Senior Services				
Area Plan Grant 09	2,583,056.00	1,110,843.00	3,693,899.00	
Area Plan Grant 09 - ARRA Congregate Nutrition		98,139.00	98,139.00	
Area Plan Grant 09 - ARRA Home Nutrition		52,210.00	52,210.00	
Area Plan Grant 10		745,745.87	745,745.87	
Childhood Lead Poisoning Prevention 08-09	3,250.00		3,250.00	
Childhood Lead Poisoning Prevention 09-10		130,000.00	130,000.00	
HIV Counseling & Testing Referral 09	144,906.00		144,906.00	
Local Core Capacity for Public Health Emergency Preparedness 08-09	481,096.00	4,000.00	485,096.00	
Local Core Capacity for Public Health Emergency Preparedness 09-10		469,981.00	469,981.00	
Local Core Capacity for Public Health Emergency Preparedness 09-10 Supplemental H1N1		1,012,238.00	1,012,238.00	
Right to Know RTK Grant 09	7,165.00	7,165.00	14,330.00	
Senior Farmers Market Program		3,000.00	3,000.00	
Sexually Transmitted Diseases STD 09-10		73,800.00	73,800.00	
Special Child Health Services 08-09	6,500.00		6,500.00	
Special Child Health Services 09-10		287,007.00	287,007.00	
Tuberculosis Control Grant 09-10		256,325.00	256,325.00	
Women, Infants & Children WIC 08-09		81,000.00	81,000.00	
Women, Infants & Children WIC 09-10		1,478,200.00	1,478,200.00	
NJ Department of Human Services				
Child Care Resource & Referral 07-08		277,180.00	277,180.00	
Child Care Resource & Referral 08-09		926,868.80	926,868.80	
Child Care Resource & Referral 09-10		22,566,579.00	22,566,579.00	

(Continued)

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

	Anticipated Budget	Anticipated Special N.J.S.40A:4-87	Realized	Excess or (Deficit)
NJ Department of Human Services (Cont'd)				
Child Care Resource & Referral 09-10 ARRA		$ 2,381,059.00	$ 2,381,059.00	
Comprehensive Alcohol & Drug Abuse Grant 09	$ 1,645,472.00		1,645,472.00	
Personal Assistance Services Program PASP 09	698,548.00		698,548.00	
Social Services for the Homeless 09	874,469.00		874,469.00	
Social Services for the Homeless 09 - ARRA		142,000.00	142,000.00	
Special Initiative & Transportation 09-10		1,196,561.00	1,196,561.00	
NJ Department of Labor & Workforce Development				
American Recovery & Reinvestment Act 08-09		3,380,653.00	3,380,653.00	
Post TANF Dislocated Worker Advance 08-09	66,000.00		66,000.00	
Post TANF Dislocated Worker Advance 09-10		66,000.00	66,000.00	
Summer HEAT 09		32,600.00	32,600.00	
Summer HEAT Transportation 09		70,000.00	70,000.00	
Work First New Jersey WFNJ 09-10		7,036,228.00	7,036,228.00	
Workforce Development Partnership Program 09-10		58,031.00	58,031.00	
Workforce Investment Act WIA 09-10		3,629,201.00	3,629,201.00	
Workforce Learning Link 09-10		305,632.00	305,632.00	
NJ Department of Law & Public Safety				
County DWI Enforcement Project 08-09		20,000.00	20,000.00	
Family Court Services 09		470,958.00	470,958.00	
Insurance Fraud Reimbursement Program 09		250,000.00	250,000.00	
JAG County Gang, Gun & Narcotics Task Forces		130,486.00	130,486.00	
JAG County Gang, Gun & Narcotics Task Forces		76,649.00	76,649.00	
Juvenile Accountability Block Grant 09		47,499.00	47,499.00	
Juvenile Detention Alternatives Initiative - Innovation Funding	160,000.00		160,000.00	
Juvenile Detention Alternatives Initiative 09		301,553.00	301,553.00	
Law Enforcement Officers Training & Equipment Fund		52,340.00	52,340.00	
Megan's Law & Local Law Enforcement Assistance 09-10		21,820.00	21,820.00	
Project Safe Neighborhoods - Anti-Gang 08-09	175,813.00		175,813.00	
Project Safe Neighborhoods 08-09		40,483.00	40,483.00	
State Facilities Education Act SFEA 09-10		288,000.00	288,000.00	
State/Community Partnership 09		598,900.00	598,900.00	
Traffic Safety Task Force 08-09	71,599.00		71,599.00	
Traffic Safety Task Force 09-10		61,626.00	61,626.00	
Victim Witness Advocacy - Supplemental		106,320.00	106,320.00	
Victim Witness Advocacy 09-10		267,077.00	267,077.00	

(Continued)

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

	Anticipated Budget	Anticipated Special N.J.S.40A:4-87	Realized	Excess or (Deficit)
NJ Office of Homeland Security & Preparedness				
State Homeland Security Grant 07-08		$ 100,876.17	$ 100,876.17	
State Homeland Security Grant 08	$ 933,757.04		933,757.04	
NJ Office of Information Technology				
911 Coordinator Grant 08	25,000.00		25,000.00	
Enhanced 911 - Consolidation Grant		300,000.00	300,000.00	
NJ Department of State				
PARIS Grant 09-10 Departmental Development		279,868.00	279,868.00	
PARIS Grant 09-10 Microfilming		51,500.00	51,500.00	
PARIS Grant 09-10 Municipalities Shared Services		297,081.00	297,081.00	
Truancy Prevention Initiative 08-09	45,000.00		45,000.00	
Truancy Prevention Initiative 09-10		15,000.00	15,000.00	
NJ Department of Transportation				
Martin Luther King Boulevard Project		750,000.00	750,000.00	
Roadway Safety Improvements - Various	308,486.00		308,486.00	
Route 42 & College Drive	15,000,000.00		15,000,000.00	
Regional GIS Implementation & Coordination 08-09		7,000.00	7,000.00	
Regional GIS Implementation & Coordination 09-10		10,000.00	10,000.00	
Supportive Regional Highway Planning Program 09-10		28,134.00	28,134.00	
Transit Support Program TSP 09-10		34,048.00	34,048.00	
NJ Department of Treasury, Governor's Council on Alcoholism & Drug Abuse				
Municipal Alliance Grant 09	630,776.00		630,776.00	
Other Grants:				
Municipal Courtroom Construction	2,941,200.00	58,800.00	3,000,000.00	
Playground Improvements		300.00	300.00	
Park Bench Donation Program		2,373.00	2,373.00	
Joint Animal Control Group 08-09	9,187.50	89,250.01	98,437.51	
Public Health Priority Funding PHPF 09	333,276.00		333,276.00	
Other Special Items:				
Register of Deeds Copy Machine Revenue	29,475.00		17,099.20	$ (12,375.80)
Motor Vehicle Fine Fund	3,517,470.00		3,517,470.00	
General Support Claims	2,790,381.00		3,498,529.21	708,148.21
South Jersey Port PILOT	419,000.00		419,000.00	
Added and Omitted Taxes	1,157,305.00		1,157,305.00	
County Clerk Increased Revenue	200,000.00		200,000.00	
Register of Deeds Increased Revenue	1,891,787.00		1,730,383.80	(161,403.20)

(Continued)

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

	Anticipated Budget	Anticipated Special N.J.S.40A:4-87	Realized	Excess or (Deficit)
Other Special Items (Cont'd):				
Sheriff Increased Revenue	$ 249,000.00		$ 249,000.00	
Surrogate Increased Revenue	179,732.00		179,732.00	
Dockside PILOT	98,868.00		98,868.56	$ 0.56
Prosecutor Relief PILOT Program	1,790,000.00		1,790,000.00	
Library Debt Service	614,989.00		614,989.00	
Register of Deeds Increased Realty Fees	496,167.00		178,446.63	(317,720.37)
Rowan University Rent	264,000.00		264,000.00	
Indirect Costs	851,944.00		665,630.22	(186,313.78)
Rent - Jefferson House Lakeland Complex	85,981.00		93,147.08	7,166.08
Inmate Welfare - Room & Board	500,000.00		800,000.00	300,000.00
Work Release Revenue	15,234.00		8,680.00	(6,554.00)
Reserve to Pay Bonds	4,500,000.00		4,500,000.00	
Weights and Measures	43,010.00		40,895.00	(2,115.00)
Health Services Center Debt Service Agreement	2,948,476.00		2,870,956.26	(77,519.74)
DYFS Breakfast/Lunch	89,901.00		86,473.59	(3,427.41)
Hall of Justice Rented Space	35,213.00		42,916.25	7,703.25
2009 Rate Relief Program		$ 303,000.00	303,000.00	
Miscellaneous Revenue Anticipated	65,105,495.54	58,058,944.56	121,605,665.05	(1,558,775.05)
Amount to be Raised by Taxes	242,171,733.00		242,171,733.00	
Budget Totals	326,428,173.54	58,058,944.56	382,928,343.05	(1,558,775.05)
Non-budget Revenues			3,039,443.92	3,039,443.92
	$ 326,428,173.54	$ 58,058,944.56	$ 385,967,786.97	$ 1,480,668.87

(Continued)

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

Analysis of Realized Revenues

Interest on Investments and Deposits:		
Collected by County Treasurer	$	469,168.27
Revenue Accounts Receivable:		
County Clerk - Other		149.72
County Clerk - Register of Deeds		3,030.98
Surrogate		157.38
Sheriff		6,835.76
	$	479,342.11
Vending Machines:		
Revenue Accounts Receivable - Register of Deeds	$	3,899.20
Other Treasurer Receipts		13,200.00
	$	17,099.20

Analysis of Non-Budget Revenues

Miscellaneous Revenue not Anticipated:		
Administration	$	2,914.25
Auction Proceeds		13,041.03
Buildings and Operations		436.37
CCVTS Supplies & Materials		1,176.25
Child Support Fees		2,427.00
Constituent Services		875.00
County Clerk Mailing		23,305.00
County Counsel		2,856.64
County Engineers		6,366.05
Data Processing		1,763.35
Dept of Corrections		3,006.50
Discoveries		31,664.90
Elections Management & Coordination		223,929.94
Fuel Reimbursement		43,406.75
Health Dept		4,970.00
Inmate CSLS & HEDS		33,131.39
Insurance		16,554.98
Interest on Delinquent Taxes		1,388.00
Jury Fines		31,342.50
Medicare Part B Payments		11,085.09
Mental Health Administrator		15,000.00
Miscellaneous		3,722.84
New Jersey State Police 08 Emergency Management		25,000.00
New Jersey State Police Canine Initiative		49,189.78
Park Police		1,262.00
Parks Department		300.00

(Continued)

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

Miscellaneous Revenue not Anticipated (Continued):		
Payroll Deductions	$	30,175.05
Peer Grouping Grant		15,360.00
Personal Attendant Services Program		3,075.00
Planning Board Material		96,368.00
Probation Department		4,575.25
Public Safety		577.00
Regional Firefighting Training Center		2,017,321.24
Rent - Inquirer & Courier Post		3,300.00
Rent - NCADD-NJ		20,400.00
Restitution Checks		1,010.00
Senior Citizen Day Care		2,508.86
Senior Services		2,852.00
Sheriffs Department		3,970.45
Social Security Administration for Inmates		77,800.00
Solid Waste		2,846.46
State Criminal Alien Assistance Program		153,857.00
Steininger Behavioral Care Rent		3,600.00
Superintendent of Elections		2,800.00
University of Medicine & Dentistry of New Jersey		532.00
Weights & Measures		6,400.00
Youth Center		40,000.00
	$	3,039,443.92

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

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

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
General Government:						
Board of Chosen Freeholders						
Salary and Wages	$ 162,001.00	$ 162,001.00	$ 161,210.12		$ 790.88	
Other Expenses	5,040.00	5,040.00	374.38	$ 525.72	4,139.90	
Office of Shared Services						
Salary and Wages	165,883.00	115,883.00	110,685.42		5,197.58	
Other Expenses	2,750.00	2,750.00	197.40	1,294.68	1,257.92	
Department of Personnel						
Salary and Wages	489,534.00	485,534.00	480,052.64		5,481.36	
Other Expenses	123,640.00	123,640.00	48,074.64	3,252.79	72,312.57	
Internal Audit						
Salary and Wages	123,537.00	118,537.00	114,825.99		3,711.01	
Other Expenses	1,100.00	1,100.00	495.00		605.00	
County Administrator						
Salary and Wages	922,682.00	892,682.00	888,545.49		4,136.51	
Other Expenses	80,865.00	80,865.00	23,385.71	13,643.67	43,835.62	
Constituent Services & Hispanic Affairs						
Salary and Wages	385,497.00	395,497.00	390,990.76		4,506.24	
Other Expenses	101,259.00	101,259.00	49,336.43	8,403.18	43,519.39	
County Counsel						
Salary and Wages	1,097,326.00	1,137,326.00	1,133,338.40		3,987.60	
Other Expenses	1,496,150.00	1,746,150.00	1,447,031.87	125,606.83	173,511.30	
Clerk of the Board						
Salary and Wages	583,504.00	573,504.00	565,619.97		7,884.03	
Other Expenses	2,318.00	2,318.00	383.75		1,934.25	
Public Information						
Salary and Wages	311,649.00	339,149.00	335,699.66		3,449.34	
Other Expenses	362,500.00	362,500.00	199,565.44	124,359.51	38,575.05	
County Adjuster						
Salary and Wages	97,793.00	97,793.00	84,019.72		13,773.28	
Other Expenses	23,666.00	23,666.00	9,738.49	212.81	13,714.70	
County Treasurer						
Salary and Wages	126,600.00	128,600.00	127,613.80		986.20	
Other Expenses	52,475.00	52,475.00	48,701.71		3,773.29	
Court House						
Salary and Wages	2,381,284.00	2,546,284.00	2,542,807.08		3,476.92	
Other Expenses	2,383,654.00	2,558,654.00	2,028,649.23	403,013.56	126,991.21	
Institutional Groundskeeping						
Salary and Wages	182,648.00	182,648.00	181,503.23		1,144.77	
Institutional Building & Maintenance						
Salary and Wages	908,047.00	888,047.00	876,930.25		11,116.75	
Other Expenses	1,192,700.00	1,440,200.00	1,096,231.95	313,570.73	30,397.32	
Special Events						
Salary and Wages	849,731.00	849,731.00	811,123.48		38,607.52	
Other Expenses	877,812.00	952,812.00	865,240.31	87,026.72	544.97	
Graphics						
Salary and Wages	94,365.00	94,365.00	91,572.02		2,792.98	
Other Expenses	18,000.00	18,000.00	14,987.01	1,060.68	1,952.31	
Mail Room						
Salary and Wages	198,567.00	199,567.00	198,798.87		768.13	
Other Expenses	2,163,000.00	2,188,500.00	1,982,575.17	176,032.86	29,891.97	
Veterans' Service Bureau						
Salary and Wages	493,443.00	443,443.00	439,942.46		3,500.54	
Other Expenses	119,875.00	119,875.00	106,408.31	3,014.63	10,452.06	

(Continued)

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

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
General Government (Cont'd):						
Telecommunications						
Salary and Wages	$ 64,026.00	$ 64,026.00	$ 58,526.02		$ 5,499.98	
Other Expenses	1,073,900.00	1,293,900.00	1,026,486.66	$ 138,446.79	128,966.55	
General Government Total	19,718,821.00	20,788,321.00	18,541,668.84	1,399,465.16	847,187.00	
Regulation:						
Board of Elections						
Salary and Wages	552,629.00	577,629.00	567,781.10		9,847.90	
Other Expenses	739,194.00	759,194.00	739,084.69	1,506.32	18,602.99	
Superintendent of Elections						
Salary and Wages	1,169,850.00	1,246,850.00	1,245,045.84		1,804.16	
Other Expenses	805,700.00	805,700.00	629,596.92	57,980.29	118,122.79	
Weights and Measures						
Salary and Wages	259,623.00	259,623.00	255,017.26		4,605.74	
Other Expenses	2,851.00	2,851.00	1,299.63	0.87	1,550.50	
County Medical Examiner						
Other Expenses	665,000.00	665,000.00	432,987.04		0.96	$ 232,012.00
Public Safety						
Salary and Wages	7,375,411.00	7,250,411.00	7,228,428.20		21,982.80	
Other Expenses	915,350.00	915,350.00	821,050.85	81,565.91	12,733.24	
Youth Center						
Salary and Wages	5,925,081.00	6,075,081.00	6,050,780.68		24,300.32	
Other Expenses	1,190,480.00	1,190,480.00	883,664.18	172,250.92	134,564.90	
Park Police						
Salary and Wages	1,535,647.00	1,600,647.00	1,594,913.95		5,733.05	
Other Expenses	78,775.00	78,775.00	66,884.68	2,698.46	9,191.86	
County Clerk						
Salary and Wages	2,865,715.00	2,465,715.00	2,413,587.94		52,127.06	
Other Expenses	426,578.00	551,578.00	403,250.74	81,612.13	66,715.13	
County Surrogate						
Salary and Wages	906,738.00	915,738.00	911,776.90		3,961.10	
Other Expenses	65,800.00	65,800.00	33,502.60	7,841.09	24,456.31	
Sheriff's Office						
Salary and Wages	13,518,147.00	13,843,147.00	13,836,859.69		6,287.31	
Other Expenses	699,960.00	799,960.00	501,395.88	215,429.90	83,134.22	
Fire Marshall						
Salary and Wages	945,111.00	972,111.00	969,359.64		2,751.36	
Other Expenses	138,561.00	138,561.00	117,194.32	1,981.21	19,385.47	
Regulation Total	40,782,201.00	41,180,201.00	39,703,462.73	622,867.10	621,859.17	232,012.00
Recreational and Environmental Affairs:						
Mosquito Extermination						
Salary and Wages	436,617.00	391,617.00	386,586.64		5,030.36	
Other Expenses	53,185.00	53,185.00	36,076.05	15,344.61	1,764.34	
County Extension Services						
Salary and Wages	89,527.00	90,027.00	89,528.33		498.67	
Other Expenses	85,438.00	85,438.00	44,803.21	8,866.17	31,768.62	
Solid Waste Liaison						
Salary and Wages	63,405.00	63,405.00	47,524.84		15,880.16	
Other Expenses	190,931.00	190,931.00	161,422.42	18,131.88	11,376.70	
Recreational and Environmental Affairs Total	919,103.00	874,603.00	765,941.49	42,342.66	66,318.85	

(Continued)

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

	Appropriations		Expended			Unexpended Balance
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Canceled
Finance:						
Board of Taxation						
Salary and Wages	$ 292,636.00	$ 292,636.00	$ 288,312.16		$ 4,323.84	
Other Expenses	42,100.00	42,100.00	34,949.22	$ 6,719.04	431.74	
Office of Telecommunications and Information Systems						
Salary and Wages	667,008.00	632,008.00	623,343.69		8,664.31	
Other Expenses	488,800.00	488,800.00	292,925.06	77,928.70	117,946.24	
Purchasing Department						
Salary and Wages	238,771.00	289,771.00	288,611.16		1,159.84	
Other Expenses	41,321.00	41,321.00	24,735.28	12,168.87	4,416.85	
Office of Mgmt & Budget						
Salary and Wages	186,184.00	199,184.00	198,676.61		507.39	
Other Expenses	1,935.00	1,935.00			1,935.00	
Comptroller's Office						
Salary and Wages	643,414.00	645,414.00	645,066.40		347.60	
Other Expenses	597,800.00	597,800.00	199,110.98	315,534.62	83,154.40	
Insurance						
Salary and Wages	207,880.00	179,880.00	177,681.53		2,198.47	
Other Expenses	2,658.00	2,658.00	812.39	422.00	1,423.61	
Group Insurance Plan for Employees	21,875,000.00	22,575,000.00	17,245,239.34	4,438,348.04	891,412.62	
Employees" Health And Welfare	800,000.00	800,000.00	586,054.54		213,945.46	
Worker's Compensation	200,000.00	200,000.00	31,677.50		168,322.50	
Other Insurance Premiums	9,575,000.00	8,875,000.00	6,119,856.18	2,192,834.72	562,309.10	
Finance Total	35,860,507.00	35,863,507.00	26,757,052.04	7,043,955.99	2,062,498.97	
Health and Welfare:						
Alcohol Treatment Program						
Salary and Wages	218,890.00	218,890.00	215,209.77		3,680.23	
Other Expenses	32,000.00	32,000.00	25,118.10	4,881.90	2,000.00	
Public Health						
Salary and Wages	1,365,920.00	1,335,920.00	1,279,982.67		55,937.33	
Other Expenses	604,266.00	604,266.00	244,323.71	247,352.85	112,589.44	
Administration & Finance						
Salary and Wages	907,739.00	907,739.00	867,662.47		40,076.53	
Other Expenses	46,700.00	46,700.00	2,666.16	1,323.29	42,710.55	
Office of the Disabled						
Salary and Wages	53,182.00	53,682.00	53,304.42		377.58	
Other Expenses	2,160.00	2,160.00	1,160.80	858.00	141.20	
Senior Citizens' Day Care Center						
Salary and Wages	171,819.00	201,819.00	197,251.76		4,567.24	
Other Expenses	24,960.00	24,960.00	6,553.36	8,987.82	9,418.82	
Office on Aging						
Salary and Wages	645,080.00	635,080.00	617,121.29		17,958.71	
Other Expenses	675,605.00	675,605.00	655,674.17		19,930.83	
Senior Citizens/Disabled Rebate						
Other Expenses (40A:4-87 $303,000)	450,000.00	753,000.00	301,700.00		151,300.00	$ 300,000.00
Commission on Women						
Other Expenses	900.00	900.00			900.00	
Environmental Health Services						
Salary and Wages	1,752,828.00	1,752,828.00	1,665,774.30		87,053.70	
Other Expenses	25,170.00	25,170.00	15,973.30	3,769.88	5,426.82	
Office for Children						
Other Expenses	548,051.00	548,051.00	497,490.00	50,561.00		
Health Service Center -- Contractual	5,597,062.00	5,597,062.00	5,597,062.00			
Maintenance of Patients in State Institutions - Mental Disease	3,041,481.00	3,041,481.00	3,041,481.00			

(Continued)

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

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
Health and Welfare (Cont'd):						
County Board of Social Services -						
Administration	$ 13,055,827.00	$ 13,055,827.00	$ 13,055,827.00			
Training and Services	2,003,034.00	2,003,034.00	2,003,034.00			
Assistance for Dependent Children	692,127.00	692,127.00	692,127.00			
Supplemental Security Income	1,548,385.00	1,548,385.00	1,548,384.96		$ 0.04	
Human Service Grants	1,998,215.00	1,998,215.00	895,237.70	$ 598,347.26	504,630.04	
Hospital Contract Administration	300,000.00	300,000.00	184,359.00	115,641.00		
Health and Welfare Total	35,761,401.00	36,054,901.00	33,664,478.94	1,031,723.00	1,058,699.06	300,000.00
Roads and Bridges:						
Roads and Highways						
Salary and Wages	3,734,733.00	3,534,733.00	3,519,973.83		14,759.17	
Other Expenses	2,277,030.00	2,277,030.00	1,829,694.58	335,009.90	112,325.52	
Engineering Department						
Salary and Wages	745,825.00	620,825.00	597,802.06		23,022.94	
Other Expenses	12,900.00	13,900.00	13,465.98	102.98	331.04	
Planning						
Salary and Wages	103,197.00	103,197.00	82,375.97		20,821.03	
Other Expenses	71,400.00	71,400.00	10,310.35		61,089.65	
Roads and Bridges Total	6,945,085.00	6,621,085.00	6,053,622.77	335,112.88	232,349.35	
Correctional and Penal:						
County Jail						
Salary and Wages	27,141,892.00	26,522,892.00	26,498,691.53		24,200.47	
Other Expenses	15,933,095.00	15,933,095.00	12,943,043.97	2,612,420.76	377,630.27	
Correctional and Penal Total	43,074,987.00	42,455,987.00	39,441,735.50	2,612,420.76	401,830.74	
Judicial:						
Administration of Superior Court						
Other Expenses	80,000.00	80,000.00	58,500.00	25.00	21,475.00	
Probation Department						
Other Expenses	1,483,905.00	1,558,905.00	1,450,216.95	108,601.00	87.05	
County Prosecutor						
Salary and Wages	21,139,915.00	20,989,915.00	20,892,521.26	552.50	96,841.24	
Other Expenses	1,101,980.00	1,101,980.00	778,699.16	46,507.94	276,772.90	
Judicial Total	23,805,800.00	23,730,800.00	23,179,937.37	155,686.44	395,176.19	
Educational:						
Superintendent of Schools						
Salary and Wages	261,605.00	266,605.00	264,484.88		2,120.12	
Other Expenses	5,952.00	7,152.00	4,702.58	1,101.55	1,347.87	
Vocational Schools	11,146,033.00	11,146,133.00	10,881,329.60	264,703.40	100.00	
County College	10,988,756.00	10,988,856.00	10,886,194.60	102,561.40	100.00	
Reimbursements - County College	200,000.00	200,000.00	85,672.66		114,327.34	
Educational Total	22,602,346.00	22,608,746.00	22,122,384.32	368,366.35	117,995.33	

(Continued)

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

	Appropriations		Expended			Unexpended Balance
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Canceled
Unclassified:						
County Store	$ 2,150.00	$ 2,150.00	$ 68.90		$ 2,081.10	
Improvement Authority	150,000.00	200,000.00	150,000.00		50,000.00	
Matching Funds for Grants	150,000.00	144,722.00			144,722.00	
Animal Shelter	240,000.00	240,000.00	221,500.94	$ 9,841.46	8,657.60	
Lease Payments	27,788,521.00	27,788,521.00	27,346,877.27			$ 441,643.73
Salary Adjustments	6,401,291.00	5,821,391.00			5,021,391.00	800,000.00
Unclassified Total	34,731,962.00	34,196,784.00	27,718,447.11	9,841.46	5,226,851.70	1,241,643.73
Federal and State Grants:						
US Department of Homeland Security						
Port Security Grant Program		400,000.00	400,000.00			
US Department of Housing & Urban Development						
Emergency Shelter Grant ESG 09-10		113,415.00	113,415.00			
Home Investment Partnership 08-09		159,665.00	159,665.00			
Home Investment Partnership 09-10		1,405,127.00	1,405,127.00			
Homelessness Prevention & Rapid Re-housing Program 09-10		1,057,935.00	1,057,935.00			
US Department of Justice						
COPS Technology Program 07-10	444,268.00	444,268.00	444,268.00			
Camden County FY2009 JAG Project		25,000.00	25,000.00			
Camden County Recovery Act JAG Project - ARRA		75,000.00	75,000.00			
US Department of Labor						
DVIN Worker Skills Upgrading Stimulus Initiative		100,000.00	100,000.00			
Executive Office of the President, Office of National Drug Control Policy						
Joint Camden HIDTA Task Force 09	280,606.00	652,571.00	652,571.00			
NJ Department of Community Affairs						
Camden County Voice Over Internet Protocol Study		45,000.00	45,000.00			
Lead Identification & Field Testing LIFT 09		70,945.00	70,945.00			
NJ Department of Environmental Protection						
Clean Communities Entitlement 09		97,346.63	97,346.63			
County Environmental Health Act CEHA 09		303,239.00	303,239.00			
Recycling Enhancement Act Tax Fund 09		312,000.00	312,000.00			
Waterfront Park Enhancement	750,000.00	750,000.00	750,000.00			
NJ Department of Education						
Non-public Schools Nursing Program 09-10		583,119.08	583,119.08			
NJ Department of Health & Senior Services						
Area Plan Grant 09	2,583,056.00	3,693,899.00	3,693,899.00			
Area Plan Grant 09 - ARRA Congregate Nutrition		98,139.00	98,139.00			
Area Plan Grant 09 - ARRA Home Nutrition		52,210.00	52,210.00			
Area Plan Grant 10		745,745.87	745,745.87			
Childhood Lead Poisoning Prevention 08-09	3,250.00	3,250.00	3,250.00			
Childhood Lead Poisoning Prevention 09-10		130,000.00	130,000.00			
HIV Counseling & Testing Referral 09	144,906.00	144,906.00	144,906.00			
Local Core Capacity for Public Health Emergency Preparedness 08-09	481,096.00	485,096.00	485,096.00			
Local Core Capacity for Public Health Emergency Preparedness 09-10		469,981.00	469,981.00			
Local Core Capacity for Public Health Emergency Preparedness 09-10 Supplemental H1N		1,012,238.00	1,012,238.00			
Right to Know RTK Grant 09	7,165.00	14,330.00	14,330.00			
Senior Farmers Market Program		3,000.00	3,000.00			
Sexually Transmitted Diseases STD 09-10		73,800.00	73,800.00			

(Continued)

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

	Appropriations		Expended			Unexpended Balance
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Canceled
NJ Department of Health & Senior Services (cont'd)						
Special Child Health Services 08-09	$ 6,500.00	$ 6,500.00	$ 6,500.00			
Special Child Health Services 09-10		287,007.00	287,007.00			
Tuberculosis Control Grant 09-10		256,325.00	256,325.00			
Women, Infants & Children WIC 08-09		81,000.00	81,000.00			
Women, Infants & Children WIC 09-10		1,478,200.00	1,478,200.00			
NJ Department of Human Services						
Child Care Resource & Referral 07-08		277,180.00	277,180.00			
Child Care Resource & Referral 08-09		926,868.80	926,868.80			
Child Care Resource & Referral 09-10		22,566,579.00	22,566,579.00			
Child Care Resource & Referral 09-10 ARRA		2,381,059.00	2,381,059.00			
Comprehensive Alcohol & Drug Abuse Grant 09	1,645,472.00	1,645,472.00	1,645,472.00			
Personal Assistance Services Program PASP 09	698,548.00	698,548.00	698,548.00			
Social Services for the Homeless 09	874,469.00	874,469.00	874,469.00			
Social Services for the Homeless 09 - ARRA		142,000.00	142,000.00			
Special Initiative & Transportation 09-10		1,196,561.00	1,196,561.00			
NJ Department of Labor & Workforce Development						
American Recovery & Reinvestment Act 08-09		3,380,653.00	3,380,653.00			
Post TANF Dislocated Worker Advance 08-09	66,000.00	66,000.00	66,000.00			
Post TANF Dislocated Worker Advance 09-10		66,000.00	66,000.00			
Summer HEAT 09		32,600.00	32,600.00			
Summer HEAT Transportation 09		70,000.00	70,000.00			
Work First New Jersey WFNJ 09-10		7,036,228.00	7,036,228.00			
Workforce Development Partnership Program 09-10		58,031.00	58,031.00			
Workforce Investment Act WIA 09-10		3,629,201.00	3,629,201.00			
Workforce Learning Link 09-10		305,632.00	305,632.00			
NJ Department of Law & Public Safety						
County DWI Enforcement Project 08-09		20,000.00	20,000.00			
Family Court Services 09		470,958.00	470,958.00			
Insurance Fraud Reimbursement Program 09		250,000.00	250,000.00			
JAG County Gang, Gun & Narcotics Task Forces		130,486.00	130,486.00			
JAG County Gang, Gun & Narcotics Task Forces		76,649.00	76,649.00			
Juvenile Accountability Block Grant 09		52,777.00	52,777.00			
Juvenile Detention Alternatives Initiative - Innovation Funding	160,000.00	160,000.00	160,000.00			
Juvenile Detention Alternatives Initiative 09		301,553.00	301,553.00			
Law Enforcement Officers Training & Equipment Fund		52,340.00	52,340.00			
Megan's Law & Local Law Enforcement Assistance 09-10		21,820.00	21,820.00			
Project Safe Neighborhoods - Anti-Gang 08-09	175,813.00	175,813.00	175,813.00			
Project Safe Neighborhoods 08-09		40,483.00	40,483.00			
State Facilities Education Act SFEA 09-10		288,000.00	288,000.00			
State/Community Partnership 09		598,900.00	598,900.00			
Traffic Safety Task Force 08-09	71,599.00	71,599.00	71,599.00			
Traffic Safety Task Force 09-10		61,626.00	61,626.00			
Victim Witness Advocacy - Supplemental		106,320.00	106,320.00			
Victim Witness Advocacy 09-10		267,077.00	267,077.00			
NJ Office of Homeland Security & Preparedness						
State Homeland Security Grant 07-08		100,876.17	100,876.17			
State Homeland Security Grant 08	933,757.04	933,757.04	933,757.04			
NJ Office of Information Technology						
911 Coordinator Grant 08	25,000.00	25,000.00	25,000.00			

(Continued)

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

	Appropriations		Expended			Unexpended Balance
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Canceled
NJ Office of Information Technology (Cont'd)						
Enhanced 911 - Consolidation Grant		$ 300,000.00	$ 300,000.00			
NJ Department of State						
PARIS Grant 09-10 Departmental Development		279,868.00	279,868.00			
PARIS Grant 09-10 Microfilming		51,500.00	51,500.00			
PARIS Grant 09-10 Municipalities Shared Services		297,081.00	297,081.00			
Truancy Prevention Initiative 08-09	$ 45,000.00	45,000.00	45,000.00			
Truancy Prevention Initiative 09-10		15,000.00	15,000.00			
NJ Department of Transportation						
Martin Luther King Boulevard Project		750,000.00	750,000.00			
Roadway Safety Improvements - Various	308,486.00	308,486.00	308,486.00			
Route 42 & College Drive	15,000,000.00	15,000,000.00	15,000,000.00			
Regional GIS Implementation & Coordination 08-09		7,000.00	7,000.00			
Regional GIS Implementation & Coordination 09-10		10,000.00	10,000.00			
Supportive Regional Highway Planning Program 09-10		28,134.00	28,134.00			
Transit Support Program TSP 09-10		34,048.00	34,048.00			
NJ Department of Treasury, Governor's Council on Alcoholism & Drug Abuse						
Municipal Alliance Grant 09	630,776.00	630,776.00	630,776.00			
Federal & State Grants Total	25,335,767.04	82,946,266.59	82,946,266.59			
Other Grants:						
Municipal Courtroom Construction	2,941,200.00	3,000,000.00	3,000,000.00			
Playground Improvements		300.00	300.00			
Park Bench Donation Program		2,373.00	2,373.00			
Joint Animal Control Group 08-09	9,187.50	98,437.51	98,437.51			
Public Health Priority Funding PHPF 09	333,276.00	333,276.00	333,276.00			
Other Grants Total	3,283,663.50	3,434,386.51	3,434,386.51			
Total Operations	292,821,643.54	350,755,588.10	324,329,384.21	13,621,781.80	11,030,766.36	1,773,655.73
Contingent	300,000.00	300,000.00	167,823.48	123,418.83	8,757.69	
Total Operations Including Contingent	293,121,643.54	351,055,588.10	324,497,207.69	13,745,200.63	11,039,524.05	1,773,655.73
Detail:						
Salaries and Wages	105,760,136.00	104,849,636.00	104,164,844.15	552.50	684,239.35	
Other Expenses	187,361,507.54	246,205,952.10	220,332,363.54	13,744,648.13	10,355,284.70	1,773,655.73
Debt Service:						
Payment on Bond Principal						
Other Bonds	4,385,000.00	4,385,000.00	4,385,000.00			
Interest on Bonds						
Other Bonds	1,144,998.00	1,144,998.00	1,144,997.50			0.50
Green Trust Loan Program						
Estimated Loan Repayments for Principal and Interest	167,454.00	167,454.00	167,452.86			1.14
Capital Loan Program - CCIA						
Principal	770,000.00	770,000.00	770,000.00			
Interest	1,758,607.00	1,758,607.00	1,712,167.66			46,439.34
Debt Service Total	8,226,059.00	8,226,059.00	8,179,618.02			46,440.98

(Continued)

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

	Appropriations		Expended			Unexpended Balance
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Canceled
Deferred Charges and Statutory Expenditures:						
Deferred Charges						
Prior Year Bills	$ 42,766.00	$ 42,766.00	$ 42,054.25		$ 0.75	$ 711.00
Statutory Expenditures						
Public Employees Retirement System	5,394,787.00	5,394,787.00	5,370,199.50		24,587.50	
Social Security System	9,880,000.00	9,880,000.00	9,030,973.66		849,026.34	
Unemployment Compensation	350,000.00	350,000.00	297,135.56		52,864.44	
Detectives Pension Fund	61,669.00	61,669.00	61,669.00			
Sheriff Pension Fund	161,678.00	161,678.00	161,678.00			
Probation Officers Pension	37,748.00	37,748.00	37,748.00			
Police & Firemen's Retirement System - Dept 26	2,032,126.00	2,032,126.00	2,032,126.00			
Police & Firemen's Retirement System - Dept 28 - 29	6,515,703.00	6,515,703.00	6,515,703.00			
Park Police Pension	377,382.00	377,382.00	377,382.00			
Fire Marshall Pension	26,612.00	26,612.00	26,612.00			
Disability Insurance	200,000.00	325,000.00	252,660.38		72,339.62	
Deferred Charges and Statutory Expenditures Total	25,080,471.00	25,205,471.00	24,205,941.35		998,818.65	711.00
	$ 326,428,173.54	$ 384,487,118.10	$ 356,882,767.06	$ 13,745,200.63	$ 12,038,342.70	$ 1,820,807.71

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

	Appropriations - Budget After Modification	Expended - Paid or Charged
Appropriation by N.J.S.A.40A:4-87	$ 58,058,944.56	
Budget	326,428,173.54	
	$ 384,487,118.10	
Reserve for Federal and State Grants--Appropriated		$ 82,946,266.59
Reserve for Other Grants		3,434,386.51
Payroll Deductions Payable		48,085,694.32
Due Trust Fund:		
County Pension Funds		261,095.00
Workers' Compensation Self-Insurance Fund		650,000.00
Disbursed		221,505,324.64
Total		$ 356,882,767.06

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

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

Assets	Ref.	2009	2008
Other Funds:			
Cash	SB-1	$ 3,522,346.29	$ 4,243,251.73
Community Development Block Grants Receivable	SB-2	5,381,450.47	4,779,438.72
Community Development Loans Receivable	SB-27	15,739,520.00	15,342,730.00
Due from the Office of the County Clerk	SB-17	2,876.00	2,850.00
Due from the Office of the Surrogate	SB-23	1,746.00	956.00
Due from the Office of the Sheriff	SB-37	3,026.00	1,862.00
Due from Current Fund	SB-4	11,453,719.22	10,374,475.47
Due from Federal and State Grant Fund	SB-5		534,398.45
Due from Library Fund	SB-6	593,081.80	553,081.80
		36,697,765.78	35,833,044.17
County Open Space Fund:			
Due from Current Fund	SB-38	6,916,767.54	10,783,531.61
		$ 43,614,533.32	$ 46,616,575.78

(Continued)

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

Liabilities and Reserves	Ref.	2009	2008
Other Funds:			
Motor Vehicle Fines Fund	SB-7	$ 3,487,618.80	$ 3,517,470.48
Road Opening Fees	SB-8	1,413,998.93	1,251,143.93
County Pension Funds	SB-9	147,129.97	142,010.24
Reserve for Encumbrances	SB-10	4,505,751.19	3,453,910.69
Reserves for:			
Road Improvements		598,228.15	598,228.15
Moneys Confiscated in Raids by County Prosecutor	SB-11	2,289,656.35	3,137,031.37
Bail Forfeitures	SB-12	1,337,036.68	1,352,711.68
Tax Appeal Fees	SB-13	242,158.33	259,563.49
Health Benefits Self-Insurance Fund	SB-14	35,283.73	130,445.90
General Liability Self-Insurance Fund	SB-15	1,186,680.21	1,083,837.10
Worker's Compensation Fund	SB-16	575,501.55	387,724.72
County Clerk Fees	SB-17	208,916.24	307,501.69
Community Development Block Grants	SB-18	1,616,501.05	1,584,904.69
Community Development Loans Receivable	SB-28	15,739,520.00	15,342,730.00
Special Law Enforcement	SB-19	908,276.94	514,290.87
Parks Department - Special Events	SB-20	20,545.64	15,137.30
Fire Marshal Fees	SB-21	631,794.77	637,271.33
Sheriff's Special Trust Fund	SB-22	147,557.50	119,692.80
Surrogate Fees	SB-23	107,532.89	43,275.80
Inmate Welfare Fund - Commissary Account	SB-24	399,137.14	893,893.54
Personal Attendant Services	SB-25	3,686.07	52,738.73
Asset Maintenance	SB-26	91,162.93	119,210.72
Weights and Measures	SB-40	60,715.88	65,457.66
Prosecutor's Department - Auto Theft	SB-30	38,337.27	42,354.29
Disposal of Forfeited Property - Federal Share - Justice Department:			
Corrections Department		2,267.20	2,267.20
Sheriff's Department	SB-41	34,957.93	5,347.60
Prosecutor's Department	SB-31	301,302.38	204,611.42
County Environmental Health Act -			
Hazardous Materials	SB-32	110,849.86	83,343.17
Water	SB-33	1,422.42	38,004.67
Air	SB-34	293,131.08	307,485.54
Noise	SB-35	2,167.89	1,951.60
Solid Waste	SB-36	23,353.24	17,621.27
Sheriff's Department Trust	SB-37	94,438.71	78,727.67
Accumulated Absences		41,146.86	41,146.86
		36,697,765.78	35,833,044.17
County Open Space Fund:			
Reserve for Encumbrances	SB-39	1,857,345.34	1,446,505.10
Reserve for Open Space	SB-29	5,059,422.20	9,337,026.51
		6,916,767.54	10,783,531.61
		$ 43,614,533.32	$ 46,616,575.78

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

COUNTY OF CAMDEN
TRUST -- COUNTY OPEN SPACE FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2009

	Anticipated Budget	Realized	Excess or (Deficit)
Amount to be Raised by Taxes	$ 8,494,890.00	$ 8,677,140.53	$ 182,250.53
Reserve Funds	9,337,026.51	9,337,026.51	
Interest on Deposits	250,206.60	35,105.47	(215,101.13)
Miscellaneous		790.35	790.35
	$ 18,082,123.11	$ 18,050,062.86	$ (32,060.25)

Analysis of Realized Revenues	
Current Year Levy	$ 8,677,140.53
Reserve Funds	9,337,026.51
Interest on Deposits	35,105.47
Refunds	790.35
	$ 18,050,062.86

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

COUNTY OF CAMDEN
TRUST -- COUNTY OPEN SPACE FUND
Statement of Expenditures -- Regulatory Basis
For the Year Ended December 31, 2009

	Appropriations		Expended		Unexpended Balance
	Original Budget	Budget After Modification	Paid or Charged	Encumbered	Canceled
CCIA Lease Payments	$ 1,854,417.50	$ 1,854,417.50	$ 1,854,417.43		$ 0.07
Development of Lands for Recreation & Conservation:					
Salaries & Wages	70,000.00	70,000.00	62,270.12		7,729.88
Other Expenses	1,300,000.00	1,337,972.84	527,796.88	$ 810,175.96	
Maintenance of Lands for Recreation & Conservation:					
Salaries & Wages	2,024,775.74	2,024,775.74	1,932,754.31		92,021.43
Other Expenses	785,249.07	785,249.07	641,566.61	87,166.35	56,516.11
Historic Preservation:					
Salaries & Wages	70,000.00	70,000.00	62,270.12		7,729.88
Other Expenses	200,000.00	517,626.59	286,280.56	231,346.03	
Acquisition of Farmland	1,500,000.00	1,500,000.00	674,872.14	21,542.00	803,585.86
Acquisition of Lands for Recreation & Conservation	6,000,000.00	7,244,687.25	6,537,572.25	707,115.00	
Reserve for Future Use	4,277,680.80	2,677,394.12			2,677,394.12
	$ 18,082,123.11	$ 18,082,123.11	$ 12,579,800.42	$ 1,857,345.34	$ 3,644,977.35

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

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

Assets	Ref.	2009	2008
Due from Current Fund	SC-2	$ 827,316.11	$ 1,192,435.56
Due from Federal and State Grant Fund	SC-3		1,328,000.00
Deferred Charges to Future Taxation:			
Funded	SC-4	24,809,403.11	29,337,813.19
Unfunded	SC-5		4,000,000.00
Due from Trustee--Acquisition Funding Account	SC-6	9,895,641.84	14,885,467.44
Amount to be Provided by Lease Payments	SC-14	203,756,541.05	220,715,255.66
Amount to be Provided by Capital Loan Agreement	SC-15	72,290,000.00	51,950,000.00
Grants Receivable		10,672,000.00	10,672,000.00
Breathalyzer Charges Receivable		64,789.33	64,789.33
Other Accounts Receivable	See Note 17	132,528.23	132,528.23
Total Assets		$ 322,448,219.67	$ 334,278,289.41

Liabilities, Reserves and Fund Balance			
Serial Bonds Payable	SC-7	$ 23,715,000.00	$ 28,100,000.00
Loans Payable:			
Green Acres -			
Wiggins Park	SC-8	210,445.34	260,490.84
Challenge Grove	SC-9	387,840.31	448,096.45
Children's Garden	SC-10	496,117.46	529,225.90
Improvement Authorizations:			
Unfunded	SC-11		4,000,000.00
Reserve for Encumbrances	SC-12	7,309,462.47	11,799,787.84
Capital Improvement Fund		157,755.87	157,755.87
Reserve for Arbitrage Interest	SC-13	210,994.58	250,027.58
Reserve for Other Accounts Receivable	See Note 17	132,528.23	132,528.23
Obligations Under Capital Lease	SC-14	203,756,541.05	220,715,255.66
Obligations Under Capital Loan Agreement	SC-15	72,290,000.00	51,950,000.00
Reserve for Payment of Debt Service	SC-16	2,808,362.42	4,961,949.10
Reserve for Grants Receivable		10,672,000.00	10,672,000.00
Reserve for Breathalyzer Charges Receivable		64,789.33	64,789.33
Fund Balance		236,382.61	236,382.61
Total Liabilities, Reserves and Fund Balance		$ 322,448,219.67	$ 334,278,289.41

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

COUNTY OF CAMDEN
GENERAL FIXED ASSETS ACCOUNT GROUP
Statement of General Fixed Asset Group of Accounts
For the Year Ended December 31, 2009

	Balance Dec. 31, 2008	Additions	Deletions	Balance Dec. 31, 2009
General Fixed Assets:				
Land & Land Improvements	$ 1.00			$ 1.00
Buildings	113,821,972.00	$ 686,000.00	$ 1,322,000.00	113,185,972.00
Equipment & Vehicles	26,907,654.56	1,658,613.17	608,359.85	27,957,907.88
Total General Fixed Assets	$ 140,729,627.56	$ 2,344,613.17	$ 1,930,359.85	$ 141,143,880.88
Total Investment in General Fixed Assets	$ 140,729,627.56			$ 141,143,880.88

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

COUNTY OF CAMDEN
Notes to Financial Statements
For the Year Ended December 31, 2009

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

Description of Financial Reporting Entity - The County of Camden formerly part of Gloucester County, was established in 1844. The County, approximately 222 square miles in area, is in the southwestern part of the State of New Jersey along the east bank of the Delaware River opposite Philadelphia, Pennsylvania. The counties of Burlington, Atlantic and Gloucester border the County on, respectively the northeast, southeast and southwest, with the Delaware River forming the western border of the County.

The County operates under the freeholder form of government. The Board of Chosen Freeholders consists of seven freeholder members elected at-large for three-year terms on a staggered basis. Each year, the board elects one of the Freeholders to serve as Freeholder Director. The Freehold Director appoints Freeholders to be in charge of various committees. The Board, operating through the committee system, is charged with both executive and legislative responsibilities for: (1) formulating policies; (2) developing new programs; (3) appointing members of the various County commissions, authorities and boards; (4) approving the County's operating and capital budgets; and (5) appropriating the funds required from the thirty-seven municipal subdivisions of the County to maintain all County services.

The County Administrator, appointed by the Board, oversees the daily governmental operations. Each major department is headed by an administrator who acts as liaison to the Freeholder overseeing such department's operations. Financial matters are under the supervision of the County's Chief Financial Officer.

Component Units - The financial statements of the component units of the County of Camden 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:

The Camden County Library Commission
203 Laurel Road
Voorhees, New Jersey 08043

The Camden County Municipal Utilities Authority
P.O. Box 1432
1645 Ferry Avenue
Camden, New Jersey 08101

The Camden County Improvement Authority
224 Barclay Pavilion
Route 70 East
Cherry Hill, New Jersey 08034

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

The Pollution Control Financing Authority of Camden County
729 Hylton Road
Pennsauken, New Jersey 08110

The Camden County Health Services Center
Lakeland Complex
County House Road, P.O. Box 1639
Blackwood, New Jersey 08012

Camden County College
P.O. Box 200
Blackwood, NJ 08012

Camden County Technical Schools
343 Berlin Cross Keys Road
Sicklerville, NJ 08081

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

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

In accordance with the "Requirements", the County of Camden accounts for its financial transactions through the use of separate funds which are described as follows:

Current Fund - The Current Fund accounts for resources and expenditures for governmental operations of a general nature, including Federal and State grant funds.

Trust Funds - The various Trust Funds account for receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - The General Capital Fund accounts for receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund.

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

Budgets and Budgetary Accounting - The County of Camden must adopt an annual budget in accordance with N.J.S.A. 40A:4 et seq. N.J.S.A. 40A:4-5 requires the County to introduce and approve the annual budget no later than January 26 of each year. At introduction, the County shall fix the time and place for a public hearing on the budget and must advertise the time and place at least ten days prior to the hearing in a newspaper published and circulating in the county. The public hearing must not be held less than eighteen days after the date the budget was introduced. After the hearing has been held, the County may, by majority vote, adopt the budget or may amend the budget in accordance with N.J.S.A. 40A:4-9. Amendments to adopted budgets, if any, are detailed in the statements of revenues and expenditures.

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

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

Cash, Cash Equivalents and Investments - Cash and cash equivalents include petty cash, change funds and cash on deposit with public depositories. All certificates of deposit are recorded as cash regardless of the date of maturity. Investments are stated at cost. Consequently, unrealized gain or loss on investments has not been recorded in accordance with Governmental Accounting Standards Board Statement No. 31.

New Jersey municipal units are required by N.J.S.A. 40A:5-14 to deposit public funds in a bank or trust company having its place of business in the State of New Jersey and organized under the laws of the United States or of the State of New Jersey or in the New Jersey Cash Management Fund. N.J.S.A. 40A:5-15.1 provides a list of investments which may be purchased by New Jersey municipal units. In addition, other State statutes permit investments in obligations issued by local authorities and other state agencies.

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

The cash management plan adopted by the County of Camden 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.

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

Inventories of Supplies - The costs of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The costs of inventories are not included on the various statements of assets, liabilities, reserves and fund balance.

General Fixed Assets - - Accounting for Governmental Fixed Assets, as required by N.J.A.C. 5:30-5.6, differs in certain respects from accounting principles generally accepted in the United States of America. In accordance with the regulations, all local units, including municipalities, must maintain a general fixed assets reporting system that establishes and maintains a physical inventory of nonexpendable, tangible property as defined and limited by the U.S. Office of Management and Budget Circular A-87 (Attachment B, Section 19), except that the useful life of such property is at least five years. The County has adopted a capitalization threshold of $5,000, the maximum amount allowed by the Circular, with the exception of electronic or computer equipment which has a capitalization threshold of $200. Generally, assets are valued at historical cost except for land and land improvements which the County of Camden values at one dollar. Previously, motor vehicles were valued at estimated retail price per NADA, but the County converted to historical cost during 2007. Accordingly, an adjustment to the vehicle values has been recorded in 2007. Assets acquired prior to December 31, 1985 are valued at actual historical cost or estimated historical cost. No depreciation on general fixed assets is recorded. Donated general fixed assets are recorded at their estimated fair market value on the acquisition date. Interest costs relative to the acquisition of general fixed assets are recorded as expenditures when paid. Public domain ("infrastructure") general fixed assets consisting of certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized. Expenditures for construction in progress are recorded in the Capital Funds until such time as the construction is completed and put into operation. The County is required to maintain a subsidiary ledger detailing fixed assets records to control additions, retirements and transfers of fixed assets. In addition, a Statement of General Fixed Assets, reflecting the activity for the year, must be included in the County's basic financial statements.

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

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 Balance included in the current fund represents an amount available for anticipation as revenue in future years budgets, with certain restrictions.

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

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

Property Tax Revenues - Every municipality in the county is responsible for levying, collecting and remitting county taxes for the County of Camden. Property tax revenues are collected in quarterly installments due February 1, May 1, August 1, and November 1 and are due and payable to the County of Camden by February 15, May 15, August 15, and November 15. Operations for every municipality are charged for the amount due the County for the year, based upon the ratables required to be certified to the County Board of Taxation by January 10 of the current year. In addition, operations for every municipality are charged for the County share of Added and Omitted Taxes certified to the County Board of Taxation by October 10 of the current year and due to be paid to the County by February 15 of the following year.

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

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

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

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

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

Note 2: **CASH AND CASH EQUIVALENTS**

Custodial Credit Risk Related to Deposits - Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits might not be recovered. Although the County does not have a formal policy regarding custodial credit risk, N.J.S.A. 17:9-41 et seq. requires that governmental units shall deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act. Of the County's bank balance of $96,455,067.68 as of December 31, 2009, $2,281,288.30 was uninsured and uncollateralized.

Note 3: **PROPERTY TAXES**

The following is a five-year comparison of certain statistical information relative to property taxes and property tax collections for the current and previous four years.

Comparative Schedule of Tax Rates

	2009	2008	2007	2006	2005
Tax Rate	$.5592	$.5748	$.6383	$.7360	$.7642

Assessed Valuation

2009	$43,385,702,640
2008	42,203,253,152
2007	38,204,374,273
2006	33,785,929,903
2005	28,702,913,153

Comparison of Tax Levies and Collections

Year	Tax Levy	Collections	Percentage of Collections
2009	$242,171,733	$242,171,733	100.00%
2008	242,271,733	242,271,733	100.00%
2007	243,271,733	243,271,733	100.00%
2006	248,271,733	248,271,733	100.00%
2005	218,471,733	218,471,733	100.00%

Note 4: **FUND BALANCES APPROPRIATED**

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

Year	Balance Dec. 31	Utilized In Budget of Succeeding Year	Percentage of Fund Balance Used
Current Fund			
2009	$23,248,313.79	$15,039,035.00	64.69%
2008	30,868,445.08	19,150,945.00	62.04%
2007	33,649,439.05	14,223,571.00	42.27%
2006	24,342,019.50	8,544,824.00	35.10%
2005	23,669,080.48	8,600,000.00	36.33%

Note 5: **INTERFUND RECEIVABLES AND PAYABLES**

The following interfund balances were recorded on the various statements of assets, liabilities, reserves and fund balance as of December 31, 2009:

Fund	Interfunds Receivable	Interfunds Payable
Current Fund		$31,016,094.83
Federal and State Grant Fund	$11,818,291.96	
Trust-- Other Funds	18,370,486.76	
General Capital Fund	827,316.11	
	$31,016,094.83	$31,016,094.83

Note 6: **PENSION PLANS**

The County of Camden contributes to two cost-sharing multiple-employer defined benefit pension plans, the Public Employees' Retirement System and the Police and Firemen's Retirement System, which are administered by the New Jersey Division of Pensions and Benefits. These plans provide retirement, death and disability, and medical benefits to qualified members. In addition, several employees participate in the Defined Contribution Retirement Program (DCRS), which is a defined contribution pension plan and is also administered by the New Jersey Division of Pensions and Benefits. Each plan has a Board of Trustees that is primarily responsible for its administration. The Division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

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

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

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

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the Public Employees' Retirement System were required to contribute 5% of their annual covered salary. Effective July 1, 2008, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. For employees enrolled in the retirement system prior to July 1, 2008, the increase is effective with the payroll period that begins immediately after July 1, 2008. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, the statute also requires the return to the normal rate when such surplus pension assets no longer exist.

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

Public Employees Retirement System

Year	Normal Contribution	Accrued Liability	Total Liability	Funded by State	Paid by County	
2009	$2,808,298.00	$2,561,489.00	$5,369,787.00	None	$5,369,787.00	(1)
2008	2,996,590.00	2,309,299.00	5,305,889.00	1,061,177.80	4,244,711.20	(1)
2007	2,661,884.00	1,382,264.00	4,044,148.00	1,617,659.20	2,426,488.80	(1)

Police and Firemen's Retirement System - The PFRS was established in 1944. The PFRS provides retirement, death, and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 43:16A and 43:3B.

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 204, P.L. 1989, plan members enrolled in the Police and Firemen's Retirement System are required to contribute 8.5% of their annual covered salary. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, statute also requires the return to the normal rate when such surplus pension assets no longer exist.

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

Police and Firemen's Retirement System

Year	Normal Contribution	Accrued Liability	Total Liability	Funded by State	Paid by County	
2009	$5,496,142.00	$3,455,681.00	$8,951,823.00	None	$8,951,823.00	(1)
2008	5,234,083.00	3,024,166.00	8,258,249.00	None	8,258,249.00	(1)
2007	4,577,132.00	2,233,089.00	6,810,221.00	$1,362,044.20	5,448,176.80	(1)

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

Defined Contribution Retirement Program - The Defined Contribution Retirement Program (DCRP) is a cost-sharing multiple-employer defined contribution pension fund which was established in 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 (N.J.S.A. 43:15C-1 et. seq.). The DCRP provides eligible members, and their beneficiaries, with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting and benefit provisions are established by N.J.S.A. 43:15C-1 et. seq.

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. The State Treasurer has the right under the current law to make temporary reductions in member rates based on the existence of surplus pension assets in the retirement system; however, statute also requires the return to the normal rate when such surplus pension assets no longer exist. In addition to the employee contributions, the County's contribution amounts for each pay period are transmitted to Prudential Financial not later than the fifth business day after the date on which the employee is paid for that pay period.

The County's contributions were as follows:

Fiscal Year	Total Liability	Funded by County
2009	$ 7,728.03	$ 7,728.03
2008	1,912.50	1,912.50
2007	N/A	-

In addition, the County has a pension plan known as "The Detectives', Sheriff Officers' and Probation Officers' Pension Plan" which is not actuarially funded by the County. Accordingly, actuarial valuations are not prepared; however, the County has a direct pension liability extending over the lives of the beneficiaries and their spouses. Employees hired after November 30, 1963 were not eligible to join the plan. The plan balance at December 31, 2009 was $147,129.97 (Exhibit SB-9) and the related contributions for the year then ended totaled $261,095.00.

Legislation enacted in 1991 and 1993 made early retirement available through Early Retirement Incentive (ERI) Programs. A number of County employees took advantage of these programs. The County, on March 1, 2003, issued refunding bonds in the amount of $9,525,000 to pay the present value of the early retirement incentive program liability for plan 1, to provide an economic saving to the County.

The estimated accrued liability for employees in the Public Employees Retirement System as of December 31, 2009 was $56,352,758 payable in annual installments of $2,561,489 with the last installment due on April 1, 2031. The estimated accrued liability for employees in the Police and Firemen's Retirement System as of December 31, 2009 was $79,480,663 payable in annual installments of $3,455,681 with the last installment due on April 1, 2032.

---

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

Note 7: COMPENSATED ABSENCES

County employees are entitled to paid sick leave each year. The various Union contracts and or years of service define the number of sick leave days that can be earned. Accumulated sick leave may be carried forward until retirement. Unused sick benefits may be paid upon retirement. Union contracts define which employees are entitled to receive compensation for unused sick leave and the rate of pay at which they will be paid.

Unused vacation days for the year may be accumulated and carried forward up to a maximum of one year allowed vacation time.

All full time union employees are entitled to time off (Comp-Time) in lieu of receiving pay for overtime worked at the rate of one and one half hours for every hour worked.

Unused Comp-Time may be accumulated and carried forward indefinitely and upon termination or retirement must be paid in full at the employees' current rate of pay.

The County of Camden does not record accrued sick leave, vacation benefits, or comp time. However, at December 31, 2009, the accrued sick leave, vacation, and comp-time are valued at $15,517,613.83. Current year requirements are provided in the current year's budget.

Note 8: DEFERRED COMPENSATION SALARY ACCOUNT

The County offers its eligible Employees two Deferred Compensation Plans in accordance with Internal Revenue Code Section 457, which have been approved by the Division of Local Government Services. The first plan is a contributory plan available to all eligible employees at their option. The second plan is a contributory plan available only to employees who work for Camden County One Stop and are not eligible to join the PERS system. These plans permit the employees to defer a portion of their salaries to future years. The amounts so deferred are not available to the employees until termination, retirement, death or unforeseeable emergency.

The County also offers the employees of Camden County One Stop, a non-contributory Variable Defined Contribution Plan in order to give those employees who cannot belong to the PERS system benefits similar to the other employees. This plan consists of contributions made by the employer on behalf of the employees at the same rate as if they were members of the PERS system. The contributions are not vested until the fifth year of Participation.

All deferred compensation plan assets, including those deferred under Section 457, must be held in trust for the exclusive benefit of participating employees and not be accessible by the County or its creditors. Since the County does not have a fiduciary relationship with any of these Plans, the balances and activities of the Plans are not reported in the County's financial statements.

Note 9: POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Plan Description

The County's defined benefit postemployment healthcare plan, the Camden County Postemployment Benefits Plan (the "County Plan"), allows employees retiring with twenty-five (25) or more years of service with Camden County and/or affiliated organizations and twenty-five (25) or more years of service credit in a state or locally administered retirement system, and employees retiring on an accidental disability pension, to receive fully paid health and prescription benefits. The County Plan also allows employees retiring at age 62 or older with at least fifteen (15) years of service with Camden County and/or affiliated organizations; or retiring with at least ten (10) years of service with Camden County and/or affiliated organizations and twenty-five (25) or more years of service credit in a state

Note 9: **POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**

Plan Description (Cont'd.)
or locally administered retirement system; or retiring on an ordinary disability pension, to receive health and prescription benefits subject to a variety of co-pays based on years of service and respective retirement system.

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

Funding Policy
The contribution requirement of the County is established by policy of the Board of Chosen Freeholders and reflected in the various union contracts. The Board may amend its policy, subject to contract inclusion, as deemed necessary. The required contribution is based on projected pay-as-you-go financing requirements. For the years 2009, 2008 and 2007, the County contributed $10,436,400, $12,450,680 and $11,577,900, respectively to the County plan for current premiums. Various factors, as stipulated in employee contracts, dictate whether plan members are required to make contributions to the plan. For the years 2009, 2008 and 2007, employee contributions to the plan were $469,100, $497,600 and $501,400, respectively.

Annual OPEB Cost and Net OPEB Obligation
The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the County's net OPEB obligation to the Plan:

Normal Cost	$24,850,000.00
Unfunded Actuarial Liability	22,626,400.00
Annual Required Contribution (expense)	47,476,400.00
Contributions made	(10,436,400.00)
	37,040,000.00
Net OPEB Obligation (NOO) – Beginning of Year	23,371,413.20
Plus: Interest on NOO – Beginning of Year	934,900.00
Less: Amortization of NOO – Beginning of Year	(868,100.00)
Net OPEB Obligation (NOO) – End of Year	$60,478,213.20

Note 9: **POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**

Funded Status and Funding Progress

As of December 31, 2009, the most recent actuarial valuation date, the County Plan was 0% funded. The actuarial accrued liability for benefits was $609.1 million, and the actuarial value of assets was $0, resulting in an unfunded actuarial accrued liability (UAAL) of $609.1 million. The covered payroll (annual payroll of active employees covered by the plan) was $110.2 million, and the ratio of the UAAL to the covered payroll was 553%. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented below as required supplementary information, compares the assets used for funding purposes to the comparable liabilities to determine how well the County Plan is funded. The actuarial liability is compared to the actuarial value of assets to determine the funding ratio. The Actuarial Accrued Liability under GASB is determined assuming that the County Plan is ongoing and participants continue to terminate employment, retire, etc., in accordance with the actuarial assumptions.

Actuarial Methods and Assumptions

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

In the December 31, 2009 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 4.0 percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of 9.5% initially, reducing by decrements to an ultimate rate of 5% after nine years. Both rates include a 3.5 percent salary inflation assumption. The actuarial value of the County Plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a three year period. The County Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2009 was thirty years.

Note 9: **POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of Funding Progress for County Plan

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)— Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
	(a)	(b)	(b – a)	(a / b)	(c)	((b – a) / c)
12/31/07	$-0-	$428,800,000	$428,800,000	0%	$106,500,000	403%
12/31/09	$-0-	$609,163,000	$609,163,000	0%	$110,251,700	553%

Schedule of Employer Contributions

Fiscal Year Ended December 31,	Annual Required Contribution (ARC)	Percentage of ARC Contributed
2007	$23,700,000	48.9%
2008	$23,700,000	52.5%
2009	$47,543,200	22.0%

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	December 31, 2009
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percent open
Remaining Amortization	Period 30 years
Asset Valuation Method	Market Value
Actuarial Assumptions:	
Investment Rate of Return	4.0%
Rate of Salary Increases	3.5% (plus merit scale)
Rate of Medical Inflation	9.5% (pre-Medicare) or 9.5% (post-Medicare) grading to 5.0% after 9 years
Rate of Prescription Drug Benefits	10.5% (pre-Medicare) or 10.5% (post-Medicare) grading to 5.0% after 11 years

Note 10: **LEASE OBLIGATIONS**

At December 31, 2009, the County had future minimum rental payments under capital and operating leases as follows:

Future minimum lease payments under capital lease agreements are as follows:

Year	Amount
2010	$221,095.25
2011	134,585.40
2012	106,765.92

Payments under capital leases for the year 2009 were $464,009.42.

Future minimum lease payments under capital lease agreements with the Camden County Improvement Authority (CCIA) for capital improvement programs are as follows:

Year	Amount
2010	$25,399,915.32
2011	25,928,677.54
2012	24,200,472.23
2013	21,362,950.20
2014	20,160,592.51
2015-19	81,753,832.04
2020-24	46,907,690.95
2025-28	10,500,031.17

The minimum lease payments are net of Chapter 12 State Aid proceeds and exclude the Health Services Center debt. The County has a debt service agreement with the Health Services Center which requires the Health Center to reimburse the County for debt service payments.

Payments under capital leases with the CCIA, net of Chapter 12 State Aid, for the year 2009 were $24,365,772.

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

Year	Amount
2010	$2,542,781.30
2011	2,562,646.75
2012	2,250,996.01

Payments under operating leases for the year 2009 were $2,659,168.02.

Note 11: **CAPITAL DEBT**

Summary of Debt

	Year 2009	Year 2008	Year 2007
Issued			
General:			
Bonds, Loans and Notes	$24,809,403.10	$29,337,813.19	$33,988,397.51
Authorized by Another Public Body Guaranteed by the County – Capital Loan Agreement	72,290,000.00	51,950,000.00	14,340,000.00
Bonds Authorized by Another Public Body Guaranteed by the County	724,219,335.00	759,483,467.00	798,362,154.00
Total Issued	821,318,738.10	840,771,280.19	846,690,551.51
Authorized but not Issued			
General:			
Bonds and Notes	---	4,000,000.00	11,836,000.00
Total Issued and Authorized but Not Issued	---	844,771,280.19	858,526,551.51
Deductions:			
Accounts Receivable Pledged to pay bonds	114,260.00	114,260.00	114,260.00
Funds Temporarily Held to Pay Bonds	2,808,362.42	4,961,949.10	2,024,555.21
Pension Refunding Bonds	6,665,000.00	6,820,000.00	6,935,000.00
Bonds Authorized by Another Public Body Guaranteed by the County	724,219,335.00	759,483,467.00	798,362,154.00
Total Deductions	733,806,957.42	771,379,676.10	807,435,969.21
Net Debt	$ 87,511,780.68	$ 73,391,604.09	$ 51,090,582.30

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicated a statutory net debt of .21%.

	Gross Debt	Deductions	Net Debt
General	$821,318,738.10	$733,806,957.42	$87,511,780.68

Net Debt $87,511,780.68 divided by the Equalized Valuation Basis per N.J.S.A.40A:2-2 as amended, $41,671,790,361 equals .21%.

Note 11: **CAPITAL DEBT (CONT'D)**

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

2% of Equalized Valuation Basis (County)	$833,435,807.22
Net Debt	87,511,780.68
Remaining Borrowing Power	$745,924,026.54

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

	General		
Year	Principal	Interest	Total
2010	$4,440,000.00	$952,367.50	$ 5,392,367.50
2011	4,470,000.00	781,387.50	5,251,387.50
2012	4,535,000.00	582,347.50	5,117,347.50
2013	1,795,000.00	439,802.50	2,234,802.50
2014	1,865,000.00	376,263.75	2,241,263.75
2015-19	4,630,000.00	1,146,227.50	5,776,227.50
2020-21	1,980,000.00	169,680.00	2,149,680.00
	$23,715,000.00	$4,448,076.25	$28,163,076.25

Schedule of Annual Debt Service for Principal and Interest for Long Term Loan-Wiggins Park

	General		
Year	Principal	Interest	Total
2010	$51,051.41	$3,954.92	$ 55,006.33
2011	52,077.54	2,928.79	55,006.33
2012	53,124.30	1,882.02	55,006.32
2013	54,192.09	814.23	55,006.32
	$210,445.34	$9,579.96	$220,025.30

Schedule of Annual Debt Service for Principal and Interest for Long Term Loan-Challenge Grove

	General		
Year	Principal	Interest	Total
2010	$61,467.29	$7,451.00	$ 68,918.29
2011	62,702.78	6,215.51	68,918.29
2012	63,963.10	4,955.18	68,918.28
2013	65,248.76	3,669.52	68,918.28
2014	66,560.26	2,358.02	68,918.28
2015	67,898.12	1,020.16	68,918.28
	$387,840.31	$25,669.39	$413,509.70

Note 11: **CAPITAL DEBT (CONT'D)**

Schedule of Annual Debt Service for Principal and Interest for Children's' Garden Loan

Year	General Principal	Interest	Total
2010	$33,773.91	$9,754.32	$ 43,528.23
2011	34,452.77	9,075.47	43,528.24
2012	35,145.27	8,382.97	43,528.24
2013	35,851.69	7,676.55	43,528.24
2014	36,572.31	6,955.93	43,528.24
2015-19	194,188.10	23,453.08	217,641.18
2020-22	126,133.41	4,451.30	130,584.71
	$496,117.46	$69,749.62	$565,867.08

Schedule of Annual Debt Service for Principal and Interest for County Capital Loan Agreement

Year	General Principal	Interest	Total
2010	$2,140,000.00	$3,007,158.01	$ 5,147,158.01
2011	2,210,000.00	3,353,278.50	5,563,278.50
2012	2,780,000.00	3,272,303.50	6,052,303.50
2013	3,470,000.00	3,161,063.50	6,631,063.50
2014	3,580,000.00	3,029,082.39	6,609,082.39
2015-19	20,155,000.00	12,632,987.18	32,787,987.18
2020-24	24,545,000.00	7,065,174.80	31,610,174.80
2025-27	13,410,000.00	1,039,291.77	14,449,291.77
	$72,290,000.00	$36,560,339.65	$108,850,339.65

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

Note 12: **PRIOR YEAR DEFEASANCE OF DEBT**

In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 2009, $38,856,000 of bonds outstanding are considered defeased.

Note 13: **INMATE WELFARE FUND**

The Camden County Prisoners' Welfare Fund is considered a related organization of the County of Camden, under GASBS No. 14, para. 68. The Welfare Fund accounts for the receipt and disbursement of funds for prisoners' welfare operations of a general nature, including the accounting for inmates' deposits and commissary functions. Each inmate is charged a user fee of $35 at the time of admission into the facility. Additionally, after the first week of served time, each inmate's account is charged $5 rent per day. The Welfare Fund accounts for inmates' wages earned by performing various work functions throughout the correctional facility and charges to inmates for medical visits. The inmate's account is credited at $1.25 per day for work performed.

The latest audit report for the Inmate Welfare Fund, as of December 31, 2008, indicates a balance due and payable to the County of Camden in the amount of $1,159,053.32. The balance due is comprised of the user fee, as defined in the preceding paragraph, the medical co-pay inmates are charged for medical visits and the salaries of employees assigned to inmate welfare duties.

The County of Camden financial records do not include a receivable to match the Inmate Welfare Fund payable because the County has deemed the receivable as uncollectible. Future payments from the Inmate Welfare Fund will be recorded as revenue when received.

Note 14: **RESERVE FOR INTEREST REBATE**

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

The County established a reserve account in 1989, in case a rebate payment was required. At December 31, 2009, after paying a rebate liability in the amount of $39,033, the County has a reserve balance of $210,994.58. No actual rebate liability exists at December 31, 2009. The reserve is adequate to pay a potential rebate liability in the amount of $183,180.11 for two outstanding issues. The County may need to establish additional reserves to fund any actual rebate liability, should the amount exceed the current reserve at the time a final calculation is performed to determine the actual rebate liability.

The amount of contingent liability for rebate may change as a result of future events. Therefore, the amount listed above as a potential rebate liability is only an estimate and is not required to be paid or accrued at December 31, 2009.

Note 15: **RISK MANAGEMENT**

The County maintains funds of self-insurance as follows:

The balance in the Reserve for Workers' Compensation Insurance Trust Fund was $575,501.55 at December 31, 2009. The 2010 County Budget includes an appropriation in the amount of $800,000.00 to provide for future losses. In addition, the County maintains commercial excess coverage for claim amounts that exceed $300,000.00.

The Balance of the Reserve for General Liability Insurance was $1,186,680.21 at December 31, 2009. In 2010 the County joined the New Jersey Counties Excess Joint Insurance Fund to cover future claims for general liability. The reserve at year end is available to pay claims prior to joining the joint insurance fund. The County also maintains $15,000,000.00 of commercial excess coverage for claim amounts that exceed $350,000.00.

The balance of the Reserve for Health Benefits Trust Fund was $35,283.73 at December 31, 2009. Effective January 2010, the County's health benefits will be provided through commercial insurance coverage. Any claims prior to January 2010 will be funded via the self-insurance reserve and appropriations established in the 2010 budget.

The management of the County believes that the above reserves are adequate to meet the needs of the County for the coming year.

Note 16: **COUNTY GUARANTEES**

Authorities of the County

The County has created three countywide authorities, the Camden County Municipal Utility Authority, the Camden County Improvement Authority and the Pollution Control Financing Authority of Camden County.

The following information applies to each of the Authorities and should be noted: None of the Authorities has the power to levy or collect taxes. The debt issued by any one of the Authorities is neither a debt nor a liability of the State, the County (except to the extent of any deficiency agreement or guarantee), nor any political subdivision of the State, except the respective Authorities.

Note 16: **COUNTY GUARANTEES (CONT'D)**

Camden County Municipal Utilities Authority

The Camden County Municipal Utilities Authority ("CCMUA") is a public body politic and corporate of the State of New Jersey and was originally created as the Camden County Sewerage Authority ("Sewerage Authority") by a resolution of the County Board of Chosen Freeholders ("County Board") adopted December 5, 1967. The Sewerage Authority was reorganized in 1972 as a utilities authority and changed its name to the Camden County Municipal Utilities Authority pursuant to a resolution of the County Board adopted April 13, 1972. The CCMUA operates under the supervision of nine commissioners who are appointed by the County Board for five year staggered terms. The County has entered into a Deficiency Agreement with the CCMUA ("Deficiency Agreement") whereby the County is obligated to pay to the CCMUA any annual charges equal to any deficits in CCMUA revenues necessary to pay or provide for (i) operation and maintenance expenses of the CCMUA's regional sewer system, (ii) principal and interest payments on bonds and notes of the CCMUA in an aggregate principal amount not to exceed $685,500,000 and (iii) the maintenance of reserves required under the Bond Resolution securing the CCMUA's bonds and notes. The obligation of the County, pursuant to the provisions of the Deficiency Agreement, is a direct and general obligation of the County, and any annual charges are ultimately payable by the County to meet its obligations under the Deficiency Agreement. To date, no payments have been required to be made by the County pursuant to the Deficiency Agreement. The County and the CCMUA may agree to amend the Deficiency Agreement at any time to increase the obligation of the County thereunder.

The CCMUA owns and operates a sewerage collection and treatment system, which serves all County residents, connected to local sewer collection systems. The CCMUA's system does not include the local sewage collection system of any CCMUA participant, but it owns and operates interceptor sewer lines connecting the local systems to the CCMUA's sewage treatment facilities.

The CCMUA is required to charge and collect service charges for the use of its facilities such that revenues of the CCMUA will at all times be adequate to pay all operating and maintenance expenses, including reserves, insurance, extensions and replacements, and to pay punctually the principal of and interest on any bonds and notes, and to maintain reserves and sinking funds therefore as may be required by the terms of any agreements with the holders thereof.

The CCMUA's gross debt at December 31, 2009 was $442,321,794. The County guarantee is limited to $685,500,000.

Camden County Improvement Authority

The Camden County Improvement Authority ("CCIA") is a public body corporate and politic of the State of New Jersey and was created by a resolution of the County Board of Chosen Freeholders ("the County Board"). The CCIA operates under the supervision of a five member Board who are appointed for five year staggered terms by the County Board. The CCIA has from time to time issued its revenue bonds for projects involving the County and for which the County has a repayment obligation or guaranty.

Note 16: **COUNTY GUARANTEES (CONT'D)**

CCIA
Outstanding Debt Issued
Under a Lease/Loan Agreement With the County
Or Guaranteed By The County
As of December 31, 2009

	Purpose	Interest Rate	Date Of Issue	Final Maturity	Amount Outstanding	Amount Guaranteed By County
(1)	Camden County Health Services Center Refunding Bonds 2003	2.00 - 5.00%	5-28-03	12-1-32	$24,605,000	$24,605,000
(2)	County Guaranteed Lease Revenue Bonds Series of 2000 (a) & (b)	4.550-5.375%	7-27-00	9-1-19	3,615,000	3,615,000
(3)	County Guaranteed Lease Revenue Bonds Series of 2001	4.00-5.00%	7-15-01	9-1-21	5,040,000	5,040,000
(4)	County Guaranteed Lease Revenue Bonds Series of 2002	3.50-4.10%	7-15-02	9-1-17	7,545,000	7,545,000
(5)	County Guaranteed Lease Revenue Bonds Series of 2002 (b)	1.70-4.85%	11-1-02	9-1-21	8,660,000	8,660,000
(6)	County Guaranteed Lease Revenue Refunding Bonds Series A of 2003	2.00 – 5.00%	7-14-03	9-1-16	34,320,000	34,320,000
(7)	County Guaranteed Lease Revenue Bonds Series B of 2003	3.625 - 4.45%	10-30-03	9-1-21	14,190,000	14,190,000
(8)	County Guaranteed Open Space Trust Fund Revenue Bonds 2003	1.20-4.50%	3-13-03	12-1-23	19,315,000	19,315,000
(9)	County Guaranteed Camden Academy Charter High School Series	5.00%	10-31-03	12-1-23	2,910,000	1,455,000
(10)	County Guaranteed Bond Anticipation Notes Series 2008	2.50%	7-28-09	7-27-10	21,385,000	21,385,000
(11)	County Guaranteed Bond Anticipation Notes Clementon Redevelopment	.97%	11-18-09	11-17-10	2,500,000	2,500,000
(12)	County Guaranteed Lease Revenue Bonds, Series A of 2004	2.00 – 5.00%	10-14-04	9-01-22	14,605,000	14,605,000
(13)	County Guaranteed Lease Cooper River Boathouse Project	2.00%	10-21-04	02-2028	927,541	927,541
(14)	County Guaranteed Lease Revenue Refunding Bonds Series A of 2005	3.00 - 5.00%	05-26-05	09-01-21	20,800,000	20,800,000
(15)	County Guaranteed Lease Revenue Bonds, Series B of 2005	3.50 - 5.00%	12-13-05	12-15-25	28,015,000	28,015,000
(16)	County Guaranteed Lease Revenue Bonds -Camden County College Project - 2006	4.25 - 4.50%	01-15-06	1-15-26	22,870,000	22,870,000
(17)	County Guaranteed Lease Revenue Bonds, Series A of 2006	3.25 - 5.00%	09-01-06	9-1-27	19,045,000	19,045,000

(Continued)

Note 16: **COUNTY GUARANTEES (CONT'D)**

CCIA
Outstanding Debt Issued
Under a Lease/Loan Agreement With the County
Or Guaranteed By The County
As of December 31, 2009

	Purpose	Interest Rate	Date Of Issue	Final Maturity	Amount Outstanding	Amount Guaranteed By County
(18)	County Guaranteed Revenue Bonds Series 2007 (Capital Loan Program)	3.25 - 5.00%	12-17-07	12-1-27	$13,375,000	$13,375,000
(19)	County Guaranteed Revenue Bonds Series 2008 (Capital Loan Program)	4.00 - 4.40%	06-24-08	03-1-23	5,735,000	5,735,000
(20)	County Guaranteed Revenue Bonds Series 2008 (Capital Loan Program)	3.00 - 5.50%	12-04-08	01-15-26	32,070,000	32,070,000
(21)	County Guaranteed Revenue Refunding Bonds Series A 2009 (Capital Loan Program)	3.00 - 5.00%	05-01-09	12-1-14	11,895,000	11,895,000
(22)	County Guaranteed Revenue Bonds Series 2009 (Capital Loan Program)	2.32 - 6.18%	12-02-09	01-15-27	21,110,000	21,110,000
	Total Debt Outstanding				$334,532,541	$333,077,541

(a) The CCIA refunded a portion of these bonds in order to achieve debt service savings. The refunding bonds were issued on July 14, 2003 as Series A of 2003.

(b) The CCIA refunded a portion of these bonds in order to achieve debt service savings. The refunding bonds were issued on May 26, 2005 as Series A of 2005.

(1) On May 28, 2003, the CCIA issued refunding bonds in the amount of $35,180,000 to advance refund the Series 1993B Bonds which financed the costs of acquisition of real property and other necessary easements, rights-of-way, construction of a new health services facility ("Health Center") all personal property which is necessary for the efficient operation of the Health Center. An additional $2,015,000 was issued on May 28, 2003 to finance the cost of additional capital equipment and improvements for the Health Center.

The Authority entered into a "Lease Agreement" with the County. The Lease Agreement provides that the Authority will lease the Health Center to the County. In exchange, the County will make payments to the Authority in an amount equal to the debt service on the 2003 Refunding Bonds. These payments from the County are due 15 days before the interest and principal payment dates on the Bonds. This lease is recorded as "Contracts Receivable" on the financial statements of the Authority.

Note 16: **COUNTY GUARANTEES (CONT'D)**

(2) On July 27, 2000, the CCIA issued $22,645,000 of County Guaranteed Lease Revenue Bonds, Series of 2000. This project is an extension of the 1992 County Lease Program ("Lease Revenue Bonds") to finance construction of various improvements ("Improvements") to existing facilities owned by the County and acquisition of various equipment ("Equipment") for use by the County. The CCIA will lease certain land and the existing improvements thereon (collectively, the "Existing Property") from the County pursuant to a Ground Lease between the County and the CCIA, and the CCIA will then lease the Existing Property, together with the Improvements and Equipment, to the County pursuant to a Lease Purchase Agreement between the CCIA and the County. The Lease Revenue Bonds are payable from, among other things, the basic lease payments to be made by the County under the Lease Purchase Agreement. The Lease Revenue Bonds are also secured by the provisions of a County Guaranty pursuant to which the County has unconditionally guaranteed the payment of the principal of and interest on the Lease Revenue Bonds.

(3) On July 27, 2000, the CCIA issued $22,645,000 of County Guaranteed Lease Revenue Bonds, Series of 2000. This project is an extension of the 1992 County Lease Program and the structure and arrangements are essentially the same as those discussed in paragraph two (2) above.

(4) On July 15, 2002, the CCIA issued $12,500,000 of County Guaranteed Lease Revenue Bonds. This project is for improvements to the Camden County College including a parking garage, college bookstore, future retail space and classrooms.

(5) On November 1, 2002, the CCIA issued $19,050,000 of County Guaranteed Lease Revenue Bonds, Series A of 2002. This project is an extension of the 1992 County Lease Program and the structure and arrangements are essentially the same as those discussed in paragraph two (2) above.

(6) On July 14, 2003, the CCIA issued $44,075,000 of County Guaranteed Lease Revenue Refunding Bonds, Series A of 2003.

(7) On October 30, 2003, the CCIA issued $19,275,000 of County Guaranteed Lease Revenue Bonds, Series B of 2003. This project is an extension of the 1992 County Lease Program and the structure and arrangements are essentially the same as those discussed in paragraph two (2) above.

(8) On March 13, 2003, the CCIA issued $26,475,000 of County Guaranteed Open Space Trust Fund Revenue Bonds, Series 2003. This project is for the purpose of financing the acquisition of various parcels of real property or interests therein and any improvements located thereon for the purpose of providing open space, farmland and historical and recreational preservation areas throughout the County.

(9) Authorization of a Guarantee by the County of the payment of the principal of and interest on not more than $2,000,000 of the not to exceed $4,000,000 principal amount of a debt obligation of the Camden County Improvement Authority issued in connection with the financing of the acquisition, construction and renovation of facilities of Camden's Promise Charter School to be located in the City of Camden, Camden County, New Jersey.

(10) On August 28, 2003, the CCIA issued $35,000,000 of County Guaranteed Bond Anticipation Notes, Series 2003. The notes, issued for the purpose of financing certain initial costs of the Crossroads Redevelopment Projects to be constructed in the Township of Pennsauken, were renewed for one year on July 30, 2008 in the amount of $21,385,000.

(11) On December 23, 2003, the CCIA issued $2,500,000 of County Guaranteed federally taxable bond anticipation notes. The notes, issued to provide temporary financing for the Clementon Redevelopment Project, were renewed for one year on November 18, 2009.

Note 16: **COUNTY GUARANTEES (CONT'D)**

(12) On October 14, 2004, the CCIA issued $18,480,000 of County Guaranteed Lease Revenue Bonds, Series of 2004. This project is an extension of the 1992 County Lease Program and the structure and arrangements are essentially the same as those discussed in paragraph two (2) above.

(13) On October 21, 2004, the CCIA signed a promissory note agreement with the Delaware River Port Authority in the amount of $1,000,000 for the Cooper River Boathouse project. Subsequently, the CCIA and the County entered into an intergovernmental reimbursement agreement for this note as an extension of the 1992 County Lease Program and the structure and arrangements are essentially the same as those discussed in paragraph two (2) above.

(14) On May 26, 2005, the CCIA issued $21,350,000 of County Guaranteed Lease Revenue Refunding Bonds, Series A of 2005.

(15) On December 21, 2005, the CCIA issued $32,510,000 of Lease Revenue Bonds, Series B of 2005. The County Guaranteed Lease Revenue Bonds of $24,292,000 is an extension of the 1992 County Lease Program and the structure and arrangements are essentially the same as those discussed in paragraph two (2) above. The remaining $8,218,000 of Lease Revenues Bonds was issued on behalf of certain municipalities within the County and is considered county guaranteed debt.

(16) On January 15, 2006, the CCIA issued $24,640,000 of County Guaranteed Lease Revenues Bonds, Series of 2006. This project is an extension of the 1992 County Lease Program and the structure and arrangements are essentially the same as those discussed in paragraph two (2) above. This project is specifically related to the design and construction of Phase I capital improvements and the preliminary design costs of various Phase II capital improvements to existing facilities owned by the Camden County College.

(17) On September 1, 2006, the CCIA issued $20,445,000 of County Guaranteed Lease Revenue Bonds, Series A of 2006. This project is an extension of the 1992 County Lease Program and the structure and arrangements are essentially the same as those discussed in paragraph two (2) above.

(18) On December 17, 2007, the CCIA issued $14,340,000 of County Guaranteed Revenue Bonds, Series 2007. This project is an extension of the 1992 County Lease Program and the structure and arrangements are essentially the same as those discussed in paragraph two (2) above.

(19) On June 24, 2008, the CCIA issued $6,000,000 of County Guaranteed Revenue Bonds, Series 2008 for capital improvements to Camden County College. This project is an extension of the 1992 County Lease Program and the structure and arrangements are essentially the same as those listed in paragraph two (2) above.

(20) On December 4, 2008, the CCIA issued $32,070,000 of County Guaranteed Revenue Bonds, Series 2008. This project is an extension of the 1992 County Lease Program and the structure and arrangements are essentially the same as those discussed in paragraph two (2) above.

(21) On May 1, 2009, the CCIA issued $14,130,000 of County Guaranteed Lease Revenue Refunding Bonds, Series A of 2009 to advance refund the Series A and B of 1998 issues.

(22) On December 2, 2009, the CCIA issued $21,110,000 of County Guaranteed Revenue Bonds, Series A. This project is an extension of the 1992 County Lease Program and the structure and arrangements are essentially the same as those discussed in paragraph two (2) above.

The Authority has never failed to make a timely payment of the principal of and/or interest on any of the Bonds described above.

Note 17: **COUNTY RECEIVABLES**

On July 15, 1993, the CCIA issued $2,140,000 Revenue Bonds, Series 1993 C, dated July 1, 1993 (the "1993 C Bonds"). The 1993 C Bonds were issued to provide funds to purchase a general obligation bond of the County of Camden (the "1993 County Bond"), which in turn was issued to provide funds to loan the City of Camden Redevelopment Agency as part of an overall plan to redevelop the City's downtown area. The 1993 C Bonds are payable from payments to be received by the CCIA from the County on the 1993 County Bond.

As stated above the 1993 C Bonds are payable from payments to be received by the CCIA from the County on the County Bonds. The Loan to the City of Camden Redevelopment Agency was secured by a Note totaling $114,260. The note matured December 2003 and had an interest rate of 7.10%. The accumulated interest on the note as of December 31, 2003 is $18,268.23.

Detail of CCRA Loan Receivable

	Outstanding Principal	Interest Accumulated	Collected	Accumulated Interest Balance	Total Receivable
Loan 4	$114,260.00	$81,124.60	$62,856.37	$18,268.23	$132,528.23
	$114,260.00	$81,124.60	$62,856.37	$18,268.23	$132,528.23
	(A)			(B)	(C)

(A) The principal sum shall be due and payable as follows:

Loan 4 April 6, 2003 (but only if it succeeds in selling or otherwise disposing of the properties covered by the agreement)

(B) Interest for the first five (5) years of the Loan shall be due on the due date of the principal. Interest on the Loan for the years six (6) through ten (10) shall be due on the annual anniversary date of the loan.

(C) Accounts Receivable shown on Exhibit C.

Note 18: **CONTINGENT LIABILITIES**

Pollution Control Financing Authority of Camden County

Pursuant to the New Jersey Pollution Control Financing Law, constituting Chapter 376 of the Pamphlet Laws of 1973 of the State of New Jersey (N.J.S.A. 40:37C-1 et seq.), as amended and supplemented ("Pollution Control Law"), and the Solid Waste Management Act, constituting Chapter 39 of the Pamphlet Laws of 1970 of the State of New Jersey (N.J.S.A. 13:1E-1 et seq.), as amended and supplemented ("Solid Waste Management Act"), the State Legislature initiated a comprehensive statutory mechanism for the management of solid waste disposal in the State. However, as a result of certain rulings, the management of solid waste disposal within the State has changed. See "The Atlantic Coast Decision of the United States Court of Appeals for the Third Circuit" below.

Acting pursuant to the Pollution Control Law, the County Board of Chosen Freeholders established the Pollution Control Financing Authority of Camden County ("PCFA"). Pursuant to the Pollution Control Law and the Solid Waste Management Act, and regulations promulgated pursuant thereto, a County-wide solid waste disposal and resource recovery system, consisting of two primary components, was implemented through the auspices of the PCFA.

The first primary component is a 1,050 ton-per-day mass burn, waste-to-energy, facility, located in the City of Camden ("Resource Recovery Facility"). The Resource Recovery Facility was constructed and is owned and operated by Camden County Energy Recovery Associates, L.P. ("Partnership"), a New Jersey limited partnership whose general partner is a corporation which is a second tier wholly-owned subsidiary of Foster Wheeler Ltd. ("Foster Wheeler"). Two solid waste franchises were granted by the New Jersey Department of Environmental Protection ("NJDEP"), which franchises, when granted, collectively required the disposal and processing of the municipal solid waste generated in each municipality within the County to occur at the Resource Recovery Facility and the Landfill (as hereinafter defined). The disposal and processing of the solid waste generates electrical energy, which is sold by the Partnership to an electric utility pursuant to a power purchase agreement. The second primary component is the Pennsauken Sanitary Landfill ("Landfill"). The disposal of bypass waste and residue from the operation of the Resource Recovery Facility and the disposal of construction and demolition waste takes place at the Landfill.

The Financing of the Solid Waste Management System of the County

In order to finance the infrastructure required to implement the County's solid waste management system, several series of bonds have been issued.

To provide the funds required to make a loan to the Partnership for the purpose of financing the acquisition, construction and equipping of the Resource Recovery Facility by the Partnership, the PCFA issued its Solid Waste Resource Recovery Revenue Bonds, Series 1985 and Series 1986 (collectively, "PCFA Original Bonds"). The PCFA Original Bonds were refunded with proceeds of the PCFA's Solid Waste Disposal and Resource Recovery System Revenue Bonds, Series 1991A and Series 1991B (collectively, "PCFA Refunding Bonds"). Simultaneously with the issuance of the PCFA Refunding Bonds, the PCFA issued Solid Waste Disposal and Resource Recovery System Revenue Bonds, Series 1991C, the proceeds of which were loaned to the Partnership for the primary purpose of reimbursing the Partnership for certain amounts previously expended by it for the acquisition, construction and equipping of the Resource Recovery Facility ("PCFA Facility Bonds"). Finally, proceeds of the Solid Waste Disposal and Resource Recovery System Revenue Bonds, Series 1991D were used to make payments in connection with the acquisition of the Landfill by the PCFA from the Township of Pennsauken and the Pennsauken Solid Waste Management Authority ("PCFA Landfill Bonds"; PCFA Refunding Bonds, PCFA Facility Bonds and PCFA Landfill Bonds shall be referred to collectively hereinafter as "PCFA 1991 Bonds"). The PCFA 1991 Bonds were originally issued in the aggregate principal amount of $189,490,000. On December 1, 2002, the final payment of principal and interest on the PCFA Facility Bonds was made. Therefore, the PCFA Facility Bonds no longer constitute outstanding obligations of the PCFA. Similarly, the final payment of principal of and interest on the PCFA Landfill Bonds was made on December 1, 2006. Therefore, the PCFA

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

Landfill Bonds no longer constitute outstanding obligations of the PCFA. The PCFA Refunding Bonds currently remain outstanding in the aggregate principal amount of $24,295,000 (the "Remaining Outstanding PCFA 1991 Bonds").

In 1993, the PCFA received an interest-free loan from the State in the amount of $19,100,000. The obligation of the PCFA to repay the principal of the State loan was evidenced by the issuance by the PCFA of its Solid Waste Disposal and Resource Recovery System Revenue Bonds, Series 1992A, in a principal amount of $19,100,000 ("PCFA 1992A Bonds"). Proceeds of the State loan were used to advance refund a portion of the PCFA Landfill Bonds and to achieve rate stabilization. Later in 1993, the PCFA received a second interest-free loan from the State in the amount of $7,500,000. The obligation of the PCFA to repay the principal of this second State loan was evidenced by the issuance by the PCFA of its Solid Waste Disposal and Resource Recovery System Revenue Bonds, Series 1993A, in a principal amount of $7,500,000 ("PCFA 1993A Bonds"; PCFA 1991 Bonds, PCFA 1992A Bonds and PCFA 1993A Bonds shall be referred to collectively hereinafter as "PCFA Bonds"). Proceeds of the second State loan were used to achieve rate stabilization. On August 2, 1998, legislation was signed into law which amended various provisions of the Natural Resources Bond Act of 1990 and the Resource Recovery and Solid Waste Disposal Facility Bond Act of 1985. These amendments authorized the use of State bond proceeds for grants, rather than zero-interest loans. On November 3, 1998, these amendments were approved by New Jersey voters in a statewide referendum. On August 31, 1999, the PCFA received from the State an executed copy of a Resource Recovery and Solid Waste Disposal Loan Forgiveness Agreement, which provides that the State forgives the repayment of the total outstanding principal amount of the PCFA 1992A Bonds and the PCFA 1993A Bonds. Therefore, the PCFA 1992A Bonds and the PCFA 1993A Bonds no longer constitute outstanding obligations of the PCFA.

The Camden County Improvement Authority ("Authority") issued its $22,390,000 aggregate principal amount of County Guaranteed Solid Waste Disposal Revenue Bonds (Landfill Project, Series 1988) ("Authority Landfill Bonds") to finance the acquisition of certain landfill disposal rights in the Commonwealth of Pennsylvania, so as to enable the PCFA to dispose of a portion of the ash residue and bypass waste generated by the Resource Recovery Facility. The Authority Landfill Bonds were refunded by the issuance of $17,310,000 aggregate principal amount of County Guaranteed Solid Waste Disposal Refunding Revenue Bonds (Landfill Project, Series 1993) ("Authority Landfill Refunding Bonds"). In September, 1999, amounts held by the Authority trustee were applied to legally and fully defease the Authority Landfill Refunding Bonds and the final debt service payment was made to holders on July 1, 2000. Therefore, the Authority Landfill Refunding Bonds no longer constitute outstanding obligations of the Authority.

Security for the Remaining Outstanding PCFA 1991 Bonds

The Remaining Outstanding PCFA 1991 Bonds are secured on a parity basis primarily by a pledge by the PCFA of the user fees ("System Tipping Fees") imposed by the PCFA and collected by the Partnership in connection with the operation of the solid waste management system and paid by the Partnership to the trustee for the PCFA Bonds ("PCFA Trustee"), together with electric and certain other revenues. **The Remaining Outstanding PCFA 1991 Bonds are not guaranteed by the County. The County possesses no statutory authority under the Pollution Control Act to guaranty the Remaining PCFA 1991 Bonds**. As of the date hereof, there has been no default on the payment of the principal of or interest on the Remaining Outstanding PCFA 1991 Bonds.

Prior to November 17, 1997, the System Tipping Fees were set by the PCFA, based upon components submitted by the Partnership and the Authority, at a rate sufficient to ensure the payment in full of the principal of and interest on the Authority Landfill Refunding Bonds and the PCFA Bonds. Subsequent to November 17, 1997, however, the System Tipping Fees were set at a rate insufficient to pay debt service on the Authority Landfill Refunding Bonds and the PCFA Bonds. Today, notwithstanding the defeasance of the Authority Landfill Refunding Bonds and the forgiveness by the State of the payment obligations with respect to the PCFA 1992A

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

Bonds and the PCFA 1993A Bonds, the System Tipping Fees continue to be set at a rate insufficient to pay debt service on the Remaining Outstanding PCFA 1991 Bonds. See the captions, below, entitled "The Atlantic Coast Decision of the United States Court of Appeals for the Third Circuit" and "Payment of Debt Service in the Aftermath of the Atlantic Coast Decision".

The Atlantic Coast Decision of the United States Court of Appeals for the Third Circuit

On May 1, 1997, in Atlantic Coast Demolition & Recycling, Inc. v. Board of Chosen Freeholders of Atlantic County, 112F.3d. 652 (3d Cir. 1997), the United States Court of Appeals for the Third Circuit held that New Jersey's solid waste management system unconstitutionally discriminates against out-of-state operators of waste disposal facilities and, therefore, violates the Commerce Clause of the United States Constitution. Certain parties in the Atlantic Coast litigation filed a petition for writ of certiorari with the United States Supreme Court seeking a review of the decision of the Third Circuit. On November 10, 1997, the United States Supreme Court denied the petition for writ of certiorari.

Based upon the Atlantic Coast decision, the method used to select and operate the Resource Recovery Facility and the Landfill as the facilities designated for (i) the disposal of all of the solid waste generated by each municipality within the County and (ii) the generation of System Tipping Fees sufficient to pay, in full, the principal of and interest on the Authority Landfill Refunding Bonds and the PCFA Bonds, appeared to unconstitutionally restrict interstate commerce.

On January 29, 1996, following an interim ruling in the Atlantic Coast case which invalidated regulatory flow control for certain construction and demolition waste ("C & D Waste"), the PCFA reduced the System Tipping Fees for C&D Waste delivered to the Landfill to a reduced market rate. On November 17, 1997, following the denial of certiorari by the United States Supreme Court in the Atlantic Coast case, the Partnership unilaterally reduced the System Tipping Fees being collected by the Partnership at the Resource Recovery Facility to a level less than that imposed by the PCFA and less than that required to ensure the payment in full of the principal of and interest on the Authority Landfill Refunding Bonds and the PCFA Bonds. This was a response by the Partnership to more competitively priced competition and the resulting decrease in the volume of solid waste being delivered for processing at the Resource Recovery Facility. Although the PCFA has not reduced the System Tipping Fees for other than C&D Waste, following such action by the Partnership, the PCFA has accepted at the Landfill waste bypassed from the Resource Recovery Facility at a similar reduced market rate. Therefore, the Atlantic Coast decision had an immediate material adverse impact upon the availability of revenues (in the form of System Tipping Fees) in an amount sufficient to secure timely payment, in full, of the principal of and interest on the Authority Landfill Refunding Bonds and the PCFA Bonds.

Payment of Debt Service in the Aftermath of the Atlantic Coast Decision

Notwithstanding the unilateral reduction by the Partnership on November 17, 1997 of the System Tipping Fees being collected by the Partnership, there has been no default on the payment of the principal of or interest on the PCFA Bonds as of this date. However, in order to avoid a default on the payment of the principal of and interest on the PCFA Bonds, (i) a withdrawal was made from debt service reserve accounts for the PCFA Bonds in order to pay a portion of the principal of and interest on the PCFA 1991 Bonds on December 1, 1998; (ii) a withdrawal was made from debt service reserve accounts for the PCFA Bonds in order to pay a portion of the interest on the PCFA 1991 Bonds on June 1, 1999; (iii) a withdrawal was made from the debt service reserve accounts for the PCFA Bonds (depleting entirely all funds available in such accounts), other available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the principal of and interest on the PCFA 1991 Bonds on December 1, 1999; (iv) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the interest on the PCFA 1991 Bonds on June 1, 2000; (v) funds were made available to the PCFA by the State in order to pay a portion of the principal of and interest on the PCFA 1991 Bonds on December 1, 2000; (vi) available funds of the PCFA

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the interest on the PCFA 1991 Bonds on June 1, 2001; (vii) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the interest on the PCFA 1991 Bonds on December 1, 2001; (viii) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the interest on the PCFA 1991 Bonds on June 1, 2002; and (ix) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the principal of and interest on the PCFA 1991 Bonds on December 1, 2002; (x) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the principal of and interest on the PCFA 1991 Bonds on June 1, 2003; and (xi) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the principal of and interest on the PCFA 1991 Bonds on December 1, 2003; (xii) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the principal of and interest on the PCFA 1991 Bonds on June 1, 2004; and (xiii) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the principal of and interest on the PCFA 1991 Bonds on December 1, 2004; (xiv) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the interest on the PCFA 1991 Bonds on June 1, 2005; (xv) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the principal of and interest on the PCFA 1991 Bonds on December 1, 2005; (xvi) available funds of the PCFA were drawn upon (but the State determined that no funding subsidy by the State was required) in order to pay a portion of the interest on the PCFA 1991 Bonds on June 1, 2006; (xvii) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the principal of and interest on the PCFA 1991 Bonds on December 1, 2006; (xviii) available funds of the PCFA were drawn upon in order to pay a portion of the interest on the PCFA 1991 Bonds on June 1, 2007; (xix) available funds of the PCFA were drawn upon and funds were made available to the PCFA 1991 Bonds on December 1, 2007; (xx) available funds of the PCFA were drawn upon in order to pay a portion of the interest on the PCFA 1991 Bonds due on June 1, 2008; (xxi) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the principal of and interest on the PCFA 1991 Bonds on December 1, 2008; (xxii) available funds of the PCFA were drawn upon (but the State determined that no funding subsidy by the State was required) in order to pay a portion of the interest on the PCFA 1991 Bonds due on June 1, 2009; (xxiii) available funds of the PCFA were drawn upon and funds were made available to the PCFA by the State in order to pay a portion of the principal of and interest on the PCFA 1991 Bonds on December 1, 2009; and (xxiv) available funds of the PCFA were drawn upon in order to pay a portion of the interest on the PCFA 1991 Bonds on June 1, 2010.

The State funds referenced in the immediately preceding paragraph were made available pursuant to Agreements, dated as of December 1, 1999 (as thereafter amended), dated as of December 1, 2000, and dated November 30, 2001, respectively, by which the PCFA agreed, inter alia, to implement certain recommendations made by the State as a result of an operational audit of PCFA, and the County agreed, inter alia, to take all steps necessary to amend its solid waste management plan so as to make it consistent with the Atlantic Coast decision.

Debt service in the amount of approximately $25,206,062.50 on the Remaining Outstanding PCFA 1991 Bonds is scheduled to be payable on December 1, 2010. Due to the continued reduction in System Tipping Fees imposed by the Atlantic Coast decision, the PCFA expects to experience further financial difficulties. Moreover, no funds remain in the debt service reserve accounts for the PCFA Bonds. As such, absent the receipt of debt service relief from the State or other funds being made available, the PCFA may default in the payment of all or a portion of the debt service due on the Remaining Outstanding PCFA 1991 Bonds on December 1, 2010. A non-payment of debt service by the PCFA will constitute an Event of Default of the PCFA under the bond resolution pursuant to which the Remaining Outstanding PCFA 1991 Bonds were issued.

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

The Response of the State to the Atlantic Coast Decision

On October 6, 1997, the Director of the Division of Local Government Services of the New Jersey Department of Community Affairs issued a Local Finance Notice (AUTH-97-4) entitled "Update on Solid Waste System Financing Issues" (the "LGS Notice"). The LGS Notice responds to the Atlantic Coast decision and the possibility that the United States Supreme Court would refuse to grant certiorari. The LGS Notice states: "It is imperative that alternate county systems are in place to ensure the collection of adequate revenue to cover debt obligations." With regard to outstanding debt issued to finance waste disposal facilities, the LGS Notice states:

> The Local Finance Board...is the State agency responsible for ensuring that debt obligations of local authorities are met. The Local (Authorities) Fiscal Control Law at N.J.S.A. 40A:5A-18 provides that if the Director of the Division of Local Government Services has reason to believe that an authority is faced with financial difficulty, the Director shall call officials of the authority to appear before the Board. If the Board determines that financial difficulties exist which "jeopardize the payment of operating expenses and debt service on obligations of the authority...that the difficulties are likely to recur and, if they continue, will impair the credit of the authority...the Local Finance Board shall order the implementation of a financial plan which will assure the payment of debt service on obligations of the authority..." N.J.S.A. 40A:5A:19.
>
> The financial plan might include but would not be limited to ordering: the imposition of fees or charges; a debt restructuring; budget reductions; dissolution of the authority and ensuring that adequate provisions have been made for debt, which might include assumption by the county. A financial plan would be tailored to meet the needs of the specific county where the solid waste authority was experiencing financial difficulty. (emphasis added)

The LGS Notice further asserts: "It is the desire of the Local Finance Board to avoid situations where a financial plan is imposed by the Board."

As of the date hereof, the Board of Chosen Freeholders of the County has made no formal determination as to how the County would respond if, in the future, the Local Finance Board attempted to implement its interpretation of N.J.S.A. 40A:5A-19 (as set forth in the LGS Notice) through the imposition of a financial plan for the PCFA designed to assure the payment of PCFA debt obligations through the assumption thereof by the County ("State Imposed Assumption").

It is impossible to predict with any accuracy (i) whether the Local Finance Board will at any time attempt to implement the State Imposed Assumption against any political subdivision within the State, (ii) whether litigation would arise in connection with any such attempt by the Local Finance Board, and (iii) if litigation were to arise in connection with the enforceability of the State Imposed Assumption, whether a court would determine that the State Imposed Assumption is enforceable.

The County and the PCFA, after consultation with their respective counsel, have concluded that the State Imposed Assumption raises significant statutory, State constitutional and other issues. The County and the PCFA, in consultation with their respective counsel, will continue to monitor the actions of the Local Finance Board with respect to the policy set forth in the LGS Notice, including, in particular, the State Imposed Assumption.

If the Local Finance Board successfully implements the State Imposed Assumption against the County, such an action could have a material adverse effect on the finances of the County.

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

On December 16, 1997, the Local Finance Board held a public hearing for the purpose of a "Review of Financial Difficulty of the Camden County Pollution Control Financing Authority," in accordance with N.J.S.A. 40A:5A-18. At such hearing, the Local Finance Board directed certain questions to and requested certain information from the Executive Director of the PCFA and certain of the professional advisors of the PCFA. The Local Finance Board did not make any determinations at such hearing, and has not indicated whether any such determinations will be made or whether any additional public hearings will be scheduled.

As of the date hereof, the PCFA is not aware of any attempt by the Local Finance Board to implement the State Imposed Assumption with respect to the PCFA Bonds. However, the State, itself, has made various sources of funds available in support of debt service on certain county and authority obligations which financed solid waste facilities. With respect to the PCFA Bonds, the PCFA has heretofore received from the State subsidies aggregating approximately $152,482,000 to avoid payment defaults. See the caption, above, entitled "Payment of Debt Service in the Aftermath of the Atlantic Coast Decision." However, no assurance can be given that any future State subsidies will be made available for the benefit of the PCFA's debt service obligations (or that sufficient funds will be available to the State for such purpose), particularly given recent State budget reductions. (See the caption, below, entitled "Recent Legislation".)

The Response of the County to the Atlantic Coast Decision

In an attempt to address the structure of the County's solid waste management plan in the aftermath of the Atlantic Coast decision and in an attempt to address the payment of debt service on the PCFA Bonds and the Authority Landfill Refunding Bonds, on September 18, 1997 the Board of Chosen Freeholders of the County adopted a resolution authorizing an amendment to the solid waste management plan of the County. The plan amendment is entitled "A Strategy for the Disposal of Solid Waste Generated Within the Camden County Solid Waste Management District and for the Satisfaction of Solid Waste Disposal Related Debt Obligations After the Implementation of the Atlantic Coast Court Decision" ("September 1997 Solid Waste Management Plan Amendment"). The September 1997 Solid Waste Management Plan Amendment directed that the PCFA procure disposal capacity using methods that comply with the laws governing public contracts and in a manner that does not discriminate against interstate commerce. Further, the PCFA was directed to continue to aggregate its disposal and administrative costs and impose a unified tipping fee on all waste collected for disposal within the County.

The September 1997 Solid Waste Management Plan Amendment further created an option for the County to implement an Environmental Investment Charge ("EIC") to be imposed upon the generators of solid waste within the County. To the extent implemented, the EIC would have been sufficient to pay all principal, interest and other costs related to the outstanding PCFA Bonds, the outstanding Authority Landfill Refunding Bonds and other outstanding capital borrowings and leases, or any refinancings of the above, to the extent that other funds were not designated for the payment thereof. The EIC would have been billed to the same party billed for disposal fees, the hauler or generator as the case may be, and would have been charged as a number of dollars per ton disposed. In the event that the hauler was billed the EIC, the hauler would have passed on the charge to its customers based on the weight collected. See, however, the captions, below, entitled "Pending Litigation Concerning the Solid Waste Management Plan Amendment of the County" and "Holding of the Supreme Court of New Jersey Regarding the Imposition of an EIC".

On November 14, 1997, the Commissioner of the NJDEP issued a certification with respect to the September 1997 Solid Waste Management Plan Amendment of the County ("NJDEP Certification"). The NJDEP granted approval with regard to that aspect of the September 1997 Solid Waste Management Plan Amendment governing the procurement of disposal capacity using methods that comply with the laws governing public contracts and in a manner that does not discriminate against interstate commerce. However, since the procurement process had not yet been completed, such NJDEP approval of this aspect of the September 1997 Solid Waste Management Plan Amendment was made contingent upon receipt by the NJDEP of a subsequent amendment or administrative action that documents the awarding of a nondiscriminatory bid contract(s).

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

In response to the creation by the September 1997 Solid Waste Management Plan Amendment of an option for the County to implement an EIC, the NJDEP concluded that the September 1997 Solid Waste Management Plan Amendment did not contain a definitive EIC. Therefore, the NJDEP remanded for further evaluation and reconsideration by the Board of Chosen Freeholders of the County the imposition of an EIC. Further, the NJDEP presented certain criteria that must be included in the development of a detailed methodology for the calculation of the EIC, to the extent that the Board of Chosen Freeholders elects to assess an EIC. In connection with its response to the EIC, the NJDEP stressed that any revised September 1997 Solid Waste Management Plan Amendment adopted by the County must set forth the means of financing the solid waste management strategy, including how the outstanding Authority Landfill Refunding Bonds and the PCFA Bonds would be amortized. Any EIC would be imposed pursuant to existing user fee powers and/or any stranded investment legislation that may be adopted by the State Legislature at some point in the future.

Finally, the NJDEP determined to be unenforceable the establishment by the September 1997 Solid Waste Management Plan Amendment of flow control during the interim period between judicial abrogation of the then current disposal contracts and the completion of the procurement of new disposal capacity in a manner that does not discriminate against interstate commerce. The NJDEP has concluded that the lifting by the Third Circuit of the District Court's stay of the injunction against the enforcement of flow control precludes even this interim control of flow as anticipated by the September 1997 Solid Waste Management Plan Amendment.

For the purpose of responding to the remaining issues cited by the NJDEP Certification, on December 29, 1997, the Board of Chosen Freeholders of the County adopted a resolution authorizing a further amendment to the solid waste management plan of the County. The plan amendment is entitled "A Modified Strategy for the Disposal of Solid Waste Generated within the Camden County Solid Waste Management District, Following the November 10, 1997 Implementation of the Atlantic Coast decision, and Following the New Jersey Department of Environmental Protection's Acceptance in Part, Rejection in Part and Remand in Part of Camden County Plan Amendment 81-9-97 Adopted September 18, 1997" ("December 1997 Solid Waste Management Plan Amendment").

In compliance with the NJDEP Certification, the December 1997 Solid Waste Management Plan Amendment deleted from the solid waste management plan of the County the establishment of flow control during the interim period between judicial abrogation of the disposal contracts and the completion of procurement of new disposal capacity in a manner that does not discriminate against interstate commerce.

In addition, the December 1997 Solid Waste Management Plan Amendment made provision for the outstanding debt of the PCFA as follows:

> by demanding that the State of New Jersey fulfill its statutory obligation to not impair the rights of the bond purchasers who relied upon New Jersey law in connection with their purchases of bonds issued by both the (PCFA and the Authority). See for example N.J.S.A. 40:37C-10 (providing that the State shall not alter or impair the rights of bondholders), and N.J.S.A. 13:1E-2b(4) (providing that the State policy is to protect the bondholders of authorities issuing debt in connection with solid waste management plans). The County demands that the State provide to the bondholders the appropriate State financed guarantees, State financed payments, or other State financed security to assure payment of the full indebtedness to the bondholders related to the (PCFA Bonds) and other capital borrowings and leases, or any refinancing of the above, to the extent that sufficient funds are not generated by the system operations of the (PCFA) or from payments made by (the Partnership).

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

Finally, the December 1997 Solid Waste Management Plan Amendment included a provision that deletes from the solid waste management plan of the County all references to the possible imposition of an EIC. The December 1997 Solid Waste Management Plan Amendment states: "The County is unaware of any legal authority supporting the imposition of an EIC". (On June 22, 2000, the Supreme Court of New Jersey held that there is insufficient statutory authorization in the Municipal and County Utilities Authorities Law (specifically, N.J.S.A. 40A:14B-22.1), and, by extension, the Local Authorities Fiscal Control Law (specifically, N.J.S.A. 40A:5A-18), for the imposition of such an EIC upon non-users of a solid waste facility. See the caption, below, entitled "Holding of the Supreme Court of New Jersey Regarding the Imposition of an EIC").

The December 1997 Solid Waste Management Plan Amendment was submitted to the NJDEP for consideration of approval. On June 29, 1998, the Commissioner of the NJDEP issued a certification with respect to the December 1997 Solid Waste Management Plan Amendment. The NJDEP (i) approved the deletion of the reference to the retention of regulatory flow control during the interim period prior to completion of nondiscriminatory reprocurement, (ii) approved the inclusion of a strategy to complete a nondiscriminatory procurement process and to thereby regulate the follow of waste as a market regulator (although the NJDEP stressed that separate approval of the actual results of such reprocurement will be required), (iii) took no position on the demand that the State make provision for the payment of the PCFA Bonds and the Authority Landfill Refunding Bonds (stating that such demand is beyond the purview of the County planning process or the NJDEP's authority to grant), and (iv) approved the deletion of all references to the possible imposition of an EIC.

Pending Litigation Concerning the Solid Waste Management Plan Amendment of the County

On October 20, 1997, the Partnership filed a complaint ("Complaint") and sought an order to show cause in the Superior Court of New Jersey, Chancery Division, Mercer County ("Superior Court") against the Board of Chosen Freeholders of the County, as well as the NJDEP, the New Jersey Department of Community Affairs-Division of Local Government Services, the PCFA and the Authority. The Partnership alleges in the Complaint that as a result of the decision in Atlantic Coast,

> the defendants have acted to repudiate (the Partnership's) contractual and franchise rights (to dispose of all of the solid waste within the County) by inviting proposals for disposal of all Camden County's solid waste. The defendants' procurement process has not clarified that (the Partnership's) franchise and contract rights are terminated and that it no longer is obligated to charge the System Tipping Fee. In addition, the procurement documents do not specify a mechanism for payment of (the PCFA's) debt, thereby creating ambiguity and uncertainty among bidders. Complaint at ¶2.

Count I of the Complaint sought a judgment compelling the NJDEP to reject the September 1997 Solid Waste Management Plan Amendment and to direct the Board of Chosen Freeholders of the County to promulgate a new plan amendment that complies with the Solid Waste Management Act and related regulations which allegedly require a specific provision explicitly providing a mechanism for the payment of the PCFA Bonds. Count I further sought a judgment compelling NJDEP and the Department of Community Affairs to direct the PCFA to withdraw its bid solicitation documents until the PCFA clarifies that each bid must include as a component thereof a specified charge adequate to satisfy debt service on the PCFA 1991 Bonds. Id. at ¶¶49-55.

Counts II and III of the Complaint sought declaratory judgment against all defendants, including the Board of Chosen Freeholders of the County, that all contractual agreements between the Partnership and the PCFA are null and void and that the Partnership has no further obligation to collect tipping fees or otherwise collect debt service obligations with respect to the PCFA Bonds or the Authority Landfill Refunding Bonds. Id. at ¶¶56-65.

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

Count IV of the Complaint sought a judgment against the PCFA enjoining the bid procurement by the PCFA of new solid waste disposal contractors because the bid specifications are allegedly incapable of being bid due to the failure to identify whether the bidder must include sufficient funds to service the PCFA's debt obligations with respect to the PCFA Bonds. Id at ¶¶66-76.

Count V of the Complaint sought a judgment against the Board of Chosen Freeholders of the County enjoining it from implementing the September 1997 Solid Waste Management Plan Amendment because the Board of Chosen Freeholders of the County allegedly failed to comply with the procedural requirements of the Solid Waste Management Act by not explicitly setting forth the exact mechanism to be utilized to ensure payment of the PCFA 1991 Bonds. The Partnership also sought a judgment declaring that the Board of Chosen Freeholders of the County must enact a new amendment specifying the precise mechanism by which the PCFA 1991 Bonds will be paid. Id. at ¶¶77-83.

Among other things, the order to show cause issued by the Superior Court required defendants to show cause why (i) the procurement of proposals and bids by the PCFA should not be preliminarily enjoined, and (ii) the PCFA should not be temporarily restrained from proceeding with the procurement process pending further order of the court. Order to Show Cause at ¶2.

On November 5, 1997, the PCFA filed an answer to the Complaint denying that the Partnership is entitled to the relief sought. The answer also asserted: (i) a counterclaim against the Partnership demanding equitable reformation of the contract between the Partnership and the PCFA to require the Partnership to pay debt service on the outstanding PCFA Bonds used to finance the construction, maintenance and operation of the Resource Recovery Facility; and (ii) a cross claim for contribution and indemnification against the NJDEP and the New Jersey Department of Community Affairs, asserting, among other things, that all contractual agreements with the Partnership were approved or mandated by these State entities. On November 17, 1997, the Authority filed an answer to the Complaint generally denying the allegations addressed against the Authority and denying that the Partnership is entitled to the relief sought. Similarly the County filed an answer to the Complaint generally denying the allegations addressed against the County and denying that the Partnership is entitled to the relief sought, and, like to PCFA, also filed certain cross claims and counter claims.

On November 6, 1997, the Superior Court denied the application of the Partnership for temporary restraints. The PCFA, therefore, has proceeded with the procurement of waste disposal services pursuant to the Atlantic Coast decision.

The PCFA disseminated an addendum to its bid procurement documents, which stated, in part:

> Prices bid should be the price the bidder is willing to receive for performance of the work bid upon as specified in the Bid Specifications, (the "Contract Work") exclusive of any amount or component for the payment of debt service for the (Landfill or the Resource Recovery Facility) or payment of other costs of operating the solid waste system in Camden County that are not expressly included as part of the Contract Work. Any bidder who is liable or may be found liable for all or any part of such debt service or all or any part of such other costs of operating the solid waste system may in its business judgment include in its bid price such amount as the bidder deems appropriate to address its liability or potential liability for such items(s).

On December 5, 1997, the PCFA opened bids and proposals submitted with respect to the reprocurement by the PCFA of solid waste disposal services. For a period of time thereafter, the bids and proposals, as well as supplements thereto solicited by PCFA during 2000, were considered by the PCFA and its professional advisors. During a portion of such period, the PCFA engaged in substantive negotiations with the Partnership, as one of the responding proposers, for the purpose of attempting to agree upon the final terms and conditions of a long-term solid waste services disposal agreement. Upon the completion of such process, the

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

contract for the reprocurement of solid waste disposal services was awarded by the PCFA to the Partnership. Such contract between the PCFA and the Partnership (the "Reprocurement Agreement") was signed on July 25, 2001, and on such date such Reprocurement Agreement was submitted by the PCFA to the State for approval, in satisfaction of applicable statutory requirements. In response to the submission to the State by the PCFA, the State submitted questions to the PCFA via interrogatories. The PCFA responded to the interrogatories of the State on November 5, 2001 and has not received further communication for the State with regard to the Reprocurement Agreement. The period during which the State may approve or reject the Reprocurement Agreement has lapsed. In further satisfaction of applicable statutory requirements, the PCFA, after proper public notice, held a public hearing with respect to the Reprocurement Agreement on September 6, 2001. The obligations of the PCFA and the Partnership pursuant to the terms of the Reprocurement Agreement are subject to the satisfaction of certain conditions precedent identified in the Reprocurement Agreement, including, without limitation, (i) the adoption by the State Legislature and approval by the Governor of certain proposed legislation that sets forth a particular structural framework for the refinancing of outstanding debt obligations incurred in connection with the financing of solid waste disposal facilities, including, without limitation, the PCFA 1991 Bonds (see the heading hereunder entitled "Recent Legislation"), and (ii) the successful implementation of such structural framework with respect to the outstanding PCFA 1991 Bonds. It is impossible to predict with any accuracy whether such conditions precedent under the terms of the Reprocurement Agreement will be satisfied. The Reprocurement Agreement also includes a provision under which, if all conditions precedent are not satisfied by a specified date, the Reprocurement Agreement will terminate automatically. Such conditions precedent were not satisfied by the specified date and, therefore, the Reprocurement Agreement has automatically terminated.

On December 24, 1997, the State filed a motion to dismiss the complaint and all crossclaims, including the PCFA's crossclaim against the State for indemnification and contribution. The PCFA asserted in that crossclaim that the State breached the statutory pledge set forth in N.J.S.A. 40:37C-10 (and set forth on the face of the PCFA Bonds) by impairing and altering the rights of the PCFA to fulfill the terms of its agreements with the bondholders. On March 23, 1998, the State's motion was denied as to any crossclaim based in equity or on any alleged contract implied in fact. On July 9, 1998, the trial court denied the State's motion for reconsideration and mandated that the State respond to the PCFA's discovery requests. On August 31, 1998, the Appellate Division granted the State's motion for leave to appeal the trial court's order.

On April 7, 1999, the Appellate Division ruled in favor of the State, and ordered the trial court to dismiss all claims and cross-claims against the State and its agencies. The Partnership, the County and the Authority filed motions for leave to appeal to the Supreme Court of New Jersey. On July 16, 1999, the Supreme Court of New Jersey granted the motions for leave to appeal. Oral argument was heard by the Supreme Court of New Jersey on October 23, 2001. On December 20, 2001, the Supreme Court held that the cross-claims against the State and its agencies for indemnification and contribution be dismissed.

On December 29, 1997, the Partnership filed a Notice of Appeal and Case Information Statement with the Appellate Division appealing the NJDEP Certification. The Partnership alleged that the NJDEP acted in an arbitrary, capricious and unreasonable manner in the NJDEP Certification when it contingently approved that aspect of the September 1997 Solid Waste Management Plan Amendment governing the immediate procurement of disposal capacity, while such September 1997 Solid Waste Management Plan Amendment failed to make adequate provisions for the payment of debt service on the PCFA Bonds. The Partnership alleged that the certification by NJDEP of a solid waste management plan that bifurcates the procurement of disposal capacity and the provision for payment of debt service on the PCFA Bonds violates the Solid Waste Management Act and the regulations promulgated pursuant thereto.

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

On January 14, 1998, the County filed a Notice of Appeal and Case Information Statement with the Appellate Division appealing the NJDEP Certification of the September 1997 Solid Waste Management Plan Amendment. The County alleged that the NJDEP acted in an arbitrary and capricious manner in the NJDEP Certification when it remanded the September 1997 Solid Waste Management Plan Amendment on the grounds that such plan must set forth the means of financing the solid waste management strategy, including how the outstanding Authority Landfill Refunding Bonds and the PCFA Bonds will be amortized. The County alleged that such action on the part of NJDEP is arbitrary and capricious because it: (i) exceeds the scope of the legislative authority vested with the Commissioner of NJDEP and/or the NJDEP, and (ii) permits the Partnership to be unjustly and unconstitutionally enriched by its use of publicly financed debt for a private purpose.

On January 15, 1998, the PCFA filed a Notice of Appeal and Case Information Statement with the Appellate Division, seeking to join the County's appeal described in the preceding paragraph.

On September 1, 1998, the Partnership filed an appeal with the Appellate Division, and the County and PCFA filed Notices of Cross Appeal and Case Information Statements with the Appellate Division appealing the NJDEP Certification of the December 1997 Solid Waste Management Plan Amendment. The County and PCFA alleged that the NJDEP acted in an arbitrary and capricious manner in the NJDEP Certification when it refused to address the demand by the County that the State make provision for the payment of the PCFA Bonds and the Authority Landfill Refunding Bonds (the NJDEP Certification having stated that such demand is beyond the purview of the County planning process or the NJDEP's authority to grant). On May 12, 2000, the Appellate Division reversed and remanded the NJDEP Certification of the December 1997 Sold Waste Management Plan Amendment and directed that the County set forth a satisfactory method of financing solid waste management within the County's area of responsibility. In addition, the Appellate Division held that the questions raised on appeal as to the September 1997 Solid Waste Management Plan Amendment were moot. On May 26, 2000, the County petitioned the Supreme Court of New Jersey for review of this decision. On September 8, 2000, the Supreme Court of New Jersey granted certification and summarily remanded the matter to the Appellate Division for reconsideration in light of the Supreme Court's June 22, 2000 decision in a case, to which neither the County nor the PCFA were a party. That case, as more particularly described in the immediately following caption, dealt with matters related to the statutory basis for the imposition of an EIC. The case relating to the NJDEP Certification of the December 1997 Solid Waste Management Plan Amendment was dismissed by the Appellate Division for lack of prosecution on February 3, 2006.

Holding of the Supreme Court of New Jersey Regarding the Imposition of an EIC

On June 22, 2000, the Supreme Court of New Jersey held, in a case to which neither the County nor the PCFA were a party, that there is insufficient statutory authorization in the Municipal and County Utilities Authorities Law (specifically, N.J.S.A. 40:14B-22.1), and, by extension, the Local Authorities Fiscal Control Law (specifically, N.J.S.A. 40A:5A-18), for the imposition of an EIC upon non-users of a solid waste facility.

No EIC had been imposed within the County prior to the date of such ruling. The December 1997 Solid Waste Management Plan Amendment included a provision that deleted from the solid waste management plan of the County all references to the possible imposition of an EIC. The NJDEP certification of the December 1997 Solid Waste Management Plan Amendment approved the deletion of all references to the possible imposition of an EIC. The PCFA does not derive any statutory authority to impose rates and charges from the Municipal and County Utilities Authorities Law. Therefore, except to the extent noted in the immediately succeeding paragraph, the ruling by the Supreme Court of New Jersey has not had an immediate impact upon the financial condition of the PCFA.

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

The Court stayed the effective date of its judgment for 90 days to allow for action by the State Legislature. However, until such time, if ever, as the State Legislature addresses the statutory infirmity cited by the Supreme Court of New Jersey, the ruling in all likelihood eliminates as an option the possibility of addressing the financial condition of the PCFA through a future imposition of an EIC upon non-users of the Resource Recovery Facility. However, the exact impact of the ruling as to the County was to be determined in the first instance by the Appellate Division in the case currently on remand, pertaining to the appeals of the NJDEP Certification of the December 1997 Solid Waste Management Plan Amendment described in the immediately preceding caption. However, that case has been dismissed as described above.

Recent Legislation

Various bills have been introduced in the State Legislature from time to time addressing the issue of the management of solid waste disposal in the State, and, specifically, the payment of debt service on bonds issued to finance solid waste disposal facilities.

The most viable legislative response to these issues was enacted on January 8, 2002 (the "2002 Act"), but terminated on December 31, 2002 pursuant to the provisions of such legislation. Prior to its legislative sunset, the 2002 Act authorized the New Jersey Economic Development Authority (the "NJEDA) to issue its bonds or other obligations to make loans to counties and public authorities in order to effect a refunding or rescheduling of solid waste facility bonds (such as the Remaining Outstanding PCFA 1991 Bonds). The 2002 Act generally provided as follows: (i) any NJEDA bonds were required to be issued no later than December 31, 2002 and were to be secured, in whole or in part, by payments to be made by the State Treasurer under a subject-to-appropriation contract with the NJEDA; (ii) the county or public authority, the debt of which is being refunded or rescheduled, was required to provide for the payment of not less than 50% of the aggregate debt service for such NJEDA bonds; and (iii) in the case of a public authority (such as the PCFA), the relevant county that created such public authority was required to enter into a deficiency agreement with the NJEDA whereby such county would pledge to pay any deficiencies in scheduled repayment obligations with respect to all or a portion of such NJEDA bonds.

The 2002 Act provided a means by which the Remaining Outstanding PCFA 1991 Bonds could have been refunded or rescheduled through a long-term sharing of the debt service burden among the State, the PCFA and the County. The NJEDA proposed a statewide financing transaction whereby the NJEDA would have issued two classes of refunding bonds: (1) a statewide series secured exclusively by a subject-to-appropriation contract between the State Treasurer and the NJEDA, the proceeds of which would be granted to the various counties and public authorities, and (2) several local series secured in each case by revenues of the county or public authority and, in the case of a public authority, a deficiency agreement of the relevant county. Pursuant to proposed NJEDA regulations, participation in the proposed NJEDA refinancing ultimately would have been determined by the governing board of the NJEDA following review by representatives of the NJEDA and the Departments of Community Affairs, Environmental Protection and Treasury and recommendation of the State Treasurer. The PCFA had applied to the NJEDA for financial assistance under the 2002 Act.

Prior to its legislative sunset, bills had been introduced in both the General Assembly and the Senate to extend the 2002 Act until June 30, 2003. No action was taken with respect to these bills. It is impossible to predict whether the 2002 Act, or any comparable version thereof, will be reintroduced in the State Legislature. If such an attempt is made, it is important to remember certain obstacles, discussed below, to the successful implementation of a refinancing pursuant to the 2002 Act or any act comparable thereto.

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

The County currently has no liability with respect to the Remaining Outstanding PCFA 1991 Bonds, and, therefore, any requirement pursuant to the 2002 Act, or any comparable legislation, that the County enter into a deficiency agreement with respect to all or a portion of the aggregate debt service on any NJEDA bonds could have a material adverse impact on the financial condition of the County. In addition, if payments by the County under any such deficiency agreement are determined to be subject to the "CAP" law (which limits the annual increase of County budgetary appropriations), then the County could be required to transfer funds from other appropriations in order to make any required deficiency payments while remaining within the applicable budget cap. For these and other reasons, it is impossible to predict with any accuracy whether the County would agree to enter into any required deficiency agreement.

Assuming the 2002 Act is reintroduced and enacted or any comparable version thereof is introduced and enacted, it is impossible to assess the impact thereof upon the financial condition of the County, the PCFA or the Remaining Outstanding PCFA 1991 Bonds, due to the impossibility of predicting with any accuracy whether the County would agree to enter into any deficiency agreement required as part of any such proposed refunding.

Moreover, there is no way to predict accurately whether any other previously proposed or yet-to-be-proposed bills will be enacted and the extent to which any of these bills, if enacted, would have a material impact upon the County, the financial condition of the County, the PCFA, or the Remaining Outstanding PCFA 1991 Bonds.

Litigation Concerning the Pennsauken Sanitary Landfill

By correspondence dated February 1, 2002, two notices of claim were presented to each of the Township of Pennsauken ("Pennsauken") and the PCFA, each claiming damages resulting from the alleged contamination of the "Puchack Well Field" located in Pennsauken and from which the City of Camden ("Camden City") obtains all or a portion of its water supply. The first claim was brought by ten named individuals on behalf of themselves and all individuals who own property in Camden City and whose property values were allegedly reduced as a result of the alleged contamination between January 1, 1974 and May 31, 1998. This claim alleged unspecified damages relating to the loss of value of real estate caused by the alleged contamination as well as future undiscovered injuries, together with attorneys fees and costs. The second claim was brought by twenty-six named individuals on behalf of themselves and all individuals who consumed water which came from the Puchack Well Field between January 1, 1974 and May 31, 1998. This claim alleged unspecified damages relating to the cost of medical monitoring for all class members as well as future undiscovered injuries, together with attorneys fees and costs. Each of the first claim and the second claim thereafter has been supplemented for the purpose of including additional claimants as part of the class. It is anticipated that in the future additional supplements to each claim, for the purpose of including additional claimants as part of the class, may be made from time to time.

Collectively, these claims allege that water from the Puchack Well Field contained unreasonable amounts of trichloroethene, 1,2-dichloroethene, 1,1-dichloroethene, trans 1-2 dichloroethene, tetrachloroethene, chromium compounds including total and hexavalent chromium, selenium, mercury, benzene and vinyl chloride, in excess of the United States Public Health Standards Maximum Contaminant Level and the Safe Drinking Water Act Maximum Contaminant Level. The notices of claim did not specifically allege that the alleged contamination was related to the operations of the Landfill.

The PCFA had acquired the Landfill from Pennsauken and the Pennsauken Solid Waste Management Authority (the "PSWMA") in December 1991 pursuant to the provisions of the Amended and Restated Operations Transfer Agreement, dated October 11, 1991 (the "AROTA"), among the PCFA, the PSWMA, Pennsauken and the County. Prior to that time, the Landfill was operated by the PSWMA on land owned by Pennsauken, and since acquisition the PCFA has continued to operate the Landfill for disposal of bypass waste, residue from the operation of the Resource Recovery Facility and the disposal of construction and demolition waste.

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

By correspondence dated February 11, 2002, Pennsauken notified the County of the existence of the two notices of claim, stating that the plaintiffs contend that the alleged contamination was caused at least in part by Pennsauken's operation and ownership of the Landfill. Accordingly, Pennsauken asserted the provisions of the AROTA by which the County and the PCFA are required, to the extent permitted by law, to indemnify, defend and hold harmless Pennsauken and the PSWMA from and against all liabilities, claims, damages, losses and expenses arising out of, resulting from or in any way related to Pennsauken's or the PSWMA's ownership, leasing or operation of, or otherwise in connection with, the Landfill (other than acts known by the indemnified party to be unlawful or that involved the disposal of waste generated by an indemnified party at the Landfill). Under the AROTA, the obligation of the County is secondary to that of the PCFA, and Pennsauken and the PSWMA are required to exhaust all recourse against the PCFA before the County becomes obligated thereunder. The County and the PCFA are currently evaluating the merits of the two claims, as well as Pennsauken's assertion that the indemnification provisions of the AROTA are applicable thereto.

A complaint has been filed in the Superior Court of New Jersey, Camden County. On July 18, 2002, the complaint was served upon the PCFA. It is impossible to determine the merits of these claims or the potential scope of damages. Similarly, at this stage it is impossible for the PCFA and the County to determine the merits of Pennsauken's assertion of indemnity. It is expected, as is to be anticipated in litigation of the nature described herein, that various motions and other applications will be filed with the appropriate court regarding various legal issues involved in the litigation. Similarly, appeals may be initiated by various parties from time to time. The result may be a prolonged period of litigation with the ultimate resolution of these matters not being determined for a period of years that, at this time, is impossible to estimate. If (i) the plaintiffs are ultimately successful in proving contamination of the Puchack Well Field and damages resulting therefrom, and (ii) the plaintiffs are ultimately successful in proving that such contamination was caused, in whole or in part, by the operation of the Landfill, then it would appear that the PCFA would be primarily responsible for all or a portion of such liability, either directly to the plaintiffs or through the indemnification provisions of the AROTA, and it would appear that the County would be secondarily responsible for all or a portion of such liability under the AROTA. Given the breadth of the allegations, any such liability of the PCFA and/or the County could have a material adverse impact upon their respective financial conditions. The plaintiffs' motion for class certification was denied by the court on June 30, 2006 and an order denying class certification was entered on July 10, 2006.

Motions for summary judgment on statute of limitations grounds were filed against the twelve individual plaintiffs in December 2006. The motions against all twelve plaintiffs have been granted and their claims have been dismissed. The Court entered an Order on August 15, 2007.

The plaintiffs have appealed both the July 10, 2006 order denying class certification and the August 15, 2007 order granting summary judgment. On June 25, 2009, the Appellate Division rendered a decision affirming the trial court's grant of summary judgment on statute of limitations grounds. The Appellate Division also held that, in light of its decision to affirm on statute of limitations grounds, it did not need to address the July 10, 2006 order denying class certification. The plaintiffs have filed a petition for certification asking the New Jersey Supreme Court to review the June 25, 2009 decision of the Appellate Division. The plaintiffs' petition for certification was denied by the New Jersey Supreme Court on January 14, 2010. It is impossible to predict with any accuracy whether the plaintiffs will pursue any further appeals.

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

Similarly, there were long-standing claims regarding the remediation of the contamination of the Landfill. The Pennsauken Solid Waste Management Authority ("PSWMA") executed an Administrative Consent Order ("ACO") with the New Jersey Department of Environmental Protection in December 1988. The ACO obligated the PSWMA to remediate contamination caused by the Landfill. The PCFA assumed the remediation obligations of the PSWMA pursuant to the AROTA executed in October 1991. The PCFA, PSWMA and Pennsauken Township ("Township") were plaintiffs in ongoing litigation seeking the recovery of costs associated with remediation necessary pursuant to the ACO. Counterclaims were made against the Township. The Township was represented by counsel for one of its insurance carriers. Trial in this litigation commenced on January 20, 2009. By the end of the second day of trial, all claims in the litigation were settled in principle. The PCFA and some defendants continue to review and execute settlement agreements. Pursuant to the settlement agreements, all defendants have been given releases and indemnification protection by the PCFA and the Township. Pursuant to the ACO, the PCFA is primarily responsible for the liability associated with the contamination at the Landfill either directly as a successor to the PSWMA under the ACO or indirectly through the indemnification provisions of the AROTA. In the event that the litigation settlement proceeds are not sufficient to remediate the contamination at the Landfill, the Township could be potentially responsible pursuant to the indemnification provisions in the various settlement agreements. Additionally, it is possible that the County could be responsible for all or a portion of such liability under the AROTA. While it is impossible to estimate the likelihood of such an outcome, any such liability of the PCFA and/or the County could have a material adverse impact upon their respective financial conditions.

Litigation Concerning the Burlington Environmental Management Services, Inc. Landfill

The County has been named as a third-party defendant in a lawsuit, originally instituted by the NJDEP and the Administrator of the New Jersey Spill Compensation Fund (the "Spill Fund") against approximately twenty-eight named defendants, seeking to recover the cleanup and removal costs incurred, or to be incurred, in connection with the alleged discharge of hazardous substances at the Burlington Environmental Management Services, Inc. Landfill (the "BEMS Landfill") located in the Township of Southampton, County of Burlington, New Jersey. The NJDEP and Spill Fund action has been instituted pursuant to (i) the Spill Compensation and Control Act, N.J.S.A. 58:10-23.11 to 23.14, and (ii) the Sanitary Landfill Facility Closure and Contingency Fund Act, N.J.S.A. 13:1E-100 to 116. The NJDEP also seeks reimbursement under the referenced statutes in connection with any natural resource of the State that has been, or may be, damaged or destroyed by the contamination at the BEMS Landfill.

The initial complaint by the NJDEP and the Spill Fund was dated March 13, 2002 and was filed in the Superior Court of New Jersey, Burlington County. The County was not named as a defendant in the original complaint, but was brought in as a third-party defendant by way of a third-party complaint filed by defendant third-party plaintiff Atlantic Metals Corporation, together with seven other defendant third-party plaintiffs. In addition to the County, the third-party complaint named approximately 122 other third-party defendants. The allegation against the County, as third-party defendant, in the third-party complaint is the following: "On information and belief, Camden County generated and/or transported materials that were, or contained, hazardous substances, certain of which were discharged at the site within the meaning of N.J.S.A. 58:10-23.11f.a(1)." However, by virtue of a case management order, certain "nexus" documents have been provided purporting to show the factual basis upon which the third-party plaintiffs base their claims against the County. Those documents reveal that, by way of an inter-district agreement between the County and Burlington County, both of which are districts contemplated by the New Jersey Solid Waste Management Act (N.J.S.A. 13:1E-1, et seq.), six municipalities in Burlington County were, for a period of two years, permitted to dispose of certain solid waste at the Pennsauken Sanitary Landfill in the County, and five municipalities in the County were, for a period of two years, permitted to dispose of certain solid waste at the BEMS Landfill. The inter-district agreement between the County and Burlington County was approved by the NJDEP.

Note 18: **CONTINGENT LIABILITIES (CONT'D)**

Pollution Control Financing Authority of Camden County (Cont'd)

No evidence has been provided by the third-party plaintiffs in this litigation that demonstrates that the County ever actually "generated and/or transported materials that were, or contained, hazardous substances," which ultimately were discharged at the BEMS Landfill.

The County filed a motion for summary judgment, which was granted in May, 2004. Barring an appeal, the summary judgment order entered should conclude the involvement of the County in this litigation. At this time, there is no indication that an appeal will be pursued.

PCFA DEBT
(As of December 31, 2009)

Purpose	Interest Rate	Date of Issue	Final Maturity Date	Amount Outstanding
Solid Waste Disposal and Resource Recovery System Revenue Bonds:				
Series 1991 A (1)	7.50%	12-01-91	12-01-10	$ 24,295,000
Total Permanent Debt Outstanding				$24,295,000

(1) Refunded $108,200,000 Solid Waste Recovery Revenue Bonds, Series 1985 and Series 1986.

Note 19: **LITIGATION**

The County is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the County, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements **with the exception** of the following paragraphs and the eventual resolution of the litigation involving the Pollution Control Financing Authority (see Note 18):

On October 17, 2008, a jury returned a verdict against the County in the amount of approximately $32 million in a matter entitled Nicholas A. Anderson, et al v. County of Camden, et al., Docket No. L-8247-06. This was a personal injury matter involving an allegedly defective guardrail on a County road. The amount of the verdict exceeded the amount of the County's applicable insurance coverage by approximately $17 million. Immediately following the return of that verdict, the County's insurance carrier filed a declaratory judgment lawsuit, seeking to disclaim coverage for this incident. That matter is presently pending in the United States District Court for the District of New Jersey. The County has filed responsive pleadings in that matter, including a counterclaim for declaratory judgment and a "bad faith" claim, seeking payment by the insurance carrier for the full amount of the jury verdict, including the amount in excess of the policy limits. In addition, the County filed a third-party action against the County's contracted third-party insurance administrator.

Simultaneous with that litigation, the County filed motions in the Anderson matter, seeking a new trial or, in the alternative, remititur (a court-ordered downward adjustment of the verdict). That motion resulted in an Order reducing the total damages award to approximately $19 million.

On June 4, 2010, the County of Camden and Nicholas Anderson reached a settlement. Pursuant to the terms of the settlement, Nicholas Anderson will receive $15,000,000 and a percentage of any recovery that the County of Camden makes against its insurance carriers and third party claims administrator.

The County's federal litigation against its insurance carriers and former third party administrator are equal to all amounts paid and payable to Nicholas Anderson, attorneys' fees and costs and punitive damages.

Note 20: **SUBSEQUENT EVENTS**

Subsequent to December 31, 2009, the following actions were taken by the Board of Freeholders:

Authorization of additional Bonds and Notes as follows:

Purpose	Date	Amount
General Capital:		
Bonds and Notes:		
Camden County College Phase I & II Capital Improvements	April 22, 2010	$1,176,500.00
		$1,176,500.00

SUPPLEMENTAL EXHIBITS

SUPPLEMENTAL EXHIBITS

CURRENT FUND

COUNTY OF CAMDEN
CURRENT FUND
Statement of Current Cash -- Treasurer
For the Year Ended December 31, 2009

		Regular		Federal and State Grant Fund
Balance Dec. 31, 2008		$ 103,444,912.32		
Increased by Receipts:				
County Taxes	$ 242,171,733.00			
County Taxes--Added	1,157,305.00			
Revenue Accounts Receivable	7,379,230.35			
Interest on Investments and Deposits:				
Current Fund	469,168.27			
Due Trust--Other Funds	2,417.36			
Due Trust--County Open Space Fund	35,105.47			
City of Camden--Maintenance of City Hall	121,992.00			
Parks Department Revenue	164,383.95			
Division of Public Welfare--				
Title IV-D Program	554,300.83			
Miscellaneous Revenues not Anticipated	3,039,443.92			
Vending Machines	13,200.00			
Health Services Center	2,870,956.26			
DYFS - Breakfast/Lunch	86,473.59			
State Aid County College Bonds	1,887,046.64			
Supplemental Security Income	1,518,448.00			
CCMUA Senior Citizen Rebate	303,000.00			
Indirect Costs	665,630.22			
Rent - Hall of Justice	42,916.25			
Rent - Jefferson House	93,147.08			
General Support Claims	3,498,529.21			
Dockside Pilot	98,868.56			
Prosecutor Relief PILOT Program	1,790,000.00			
Rowan University Rent	264,000.00			
Grant Fringe Benefit Revenue	2,048,705.74			
Inmate Welfare - Room & Board	800,000.00			
South Jersey Port PILOT	419,000.00			
Change Fund	275.00			
Other Grants Receivable	4,192,512.16			
Refunds -- Appropriation Reserves	263,388.33			
Realty Transfer Fees--Due to State of New Jersey	7,213,885.47			
Federal and State Grants Receivable			$ 61,237,275.96	
Due from Current Fund			6,178,243.85	
Refunds -- Reserve for Federal and State Grants			129.53	
Federal and State Grants--Unappropriated			78,757.37	
Petty Cash Funds Returned	46,769.06			
Due to County Library Fund	9,121,385.35			
Due to Trust -- Other Funds	38,645,402.57			
Transfer from Special Law Enforcement	2,093.27			
Due to Trust -- County Open Space Fund	8,677,930.88			
Due to Capital Fund	31,142,339.07			
Alcohol Rehab Program Fees	435,785.00			
Cancellation of Outstanding Checks	49,983.42			
Refunds from Agencies - Payroll Deductions	1,226.53			
Refund of Prior Period Expense	150.00			
		371,288,127.81		$67,494,406.71
Balance Carried Forward		474,733,040.13		67,494,406.71

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of Current Cash -- Treasurer
For the Year Ended December 31, 2009

		Regular		Federal and State Grant Fund
Balance Brought Forward		$ 474,733,040.13		$67,494,406.71
Decreased by Disbursements:				
Due to Trust -- Other Fund	$ 37,497,864.04			
Due to Trust -- County Open Space Fund	12,579,800.42			
Due to Capital Fund	28,335,458.52			
Payment to Trust Fund	2,100,828.86			
2009 Budget Appropriation	221,505,324.64			
Change Fund	425.00			
Refund of Other Grants Receivable	9,271.79			
Due to Federal & State Grant Fund	6,178,243.85			
2008 Appropriation Reserves	8,008,376.27			
Realty Transfer Fees--Due to State of New Jersey	7,617,029.35			
Reserve for Other Grants -- Appropriated	3,408,917.33			
Reserve for Federal and State Grants--Appropriated			$ 65,657,036.68	
Refunds -- Federal and State Grants Receivable			1,837,370.03	
Payroll Deductions Payable	48,198,529.68			
Due County Library Fund	8,348,146.89			
Petty Cash Funds Advanced	46,810.00			
Refund of Prior Year Revenue	3,800.10			
Reserve for Contract Settlement	240,210.32			
		384,079,037.06		67,494,406.71
Balance Dec. 31, 2009		$ 90,654,003.07		$ -

Exhibit SA-2

COUNTY OF CAMDEN
CURRENT FUND
Statement of Petty Cash Funds
For the Year Ended December 31, 2009

Increased by:		
Payments by County Treasurer	$	46,810.00
Decreased by:		
Returns to County Treasurer		46,769.06
Balance Dec. 31, 2009	$	40.94

Exhibit SA-3

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

Balance Dec. 31, 2008	$	1,070.00
Increased by:		
Payments by County Treasurer		425.00
		1,495.00
Decreased by:		
Returns to County Treasurer		275.00
Balance Dec. 31, 2009	$	1,220.00

A schedule of this balance is maintained by the Comptroller's Office.

Exhibit SA-4

COUNTY OF CAMDEN
CURRENT FUND
Statement of Taxes Receivable
For the Year Ended December 31, 2009

2009 Levy	$ 242,171,733.00
Decreased by:	
Collections	$ 242,171,733.00

Exhibit SA-5

COUNTY OF CAMDEN
CURRENT FUND
Statement of Added & Omitted County Taxes Receivable
For the Year Ended December 31, 2009

2009 Levy	$ 1,157,305.00
Decreased by:	
Collections	$ 1,157,305.00

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

	Balance Dec. 31, 2008	Accrued in 2009	Collected	Balance Dec. 31, 2009
County Clerk:				
County Clerk - Other				
Fees	$ 4,598.50	$ 399,635.75	$ 396,987.75	$ 7,246.50
Increased Fees		200,000.00	200,000.00	
Interest	8.66	147.13	149.72	6.07
Register of Deeds				
Fees	38,851.80	2,929,676.71	2,942,999.49	25,529.02
Increased Recording Fees	21,518.00	1,734,039.80	1,730,383.80	25,174.00
Increased Realty Fees	11,271.25	175,620.88	178,446.63	8,445.50
Interest	(2,780.87)	6,038.24	3,030.98	226.39
Vending Machines	75.40	3,879.00	3,899.20	55.20
Surrogate:				
Fees	8,387.00	285,917.07	289,171.07	5,133.00
Increased Fees		179,732.00	179,732.00	
Interest	11.20	157.82	157.38	11.64
Sheriff:				
Fees	43,364.85	709,882.38	734,204.85	19,042.38
Increased Fees		249,000.00	249,000.00	
Interest	628.99	8,489.04	6,835.76	2,282.27
Work Release Program	8,560.00	6,720.00	8,680.00	6,600.00
Weights and Measures		40,895.00	40,895.00	
Health Department:				
Third Party Reimbursements		22,688.80	22,688.80	
Environmental Fee Collections		210,999.00	210,999.00	
County Adjuster:				
Board of County Patients		181,537.18	180,968.92	568.26
Total	$ 134,494.78	$ 7,345,055.80	$ 7,379,230.35	$ 100,320.23

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

Program	Balance Dec. 31, 2008	2009 Grants	Received	Cancellations to Fund Balance	Balance Dec. 31, 2009
US Department of Health & Human Services					
CC Regional Health Connection	$ 325,217.00				$ 325,217.00
US Department of Homeland Security					
Port Security Grant Program		$ 400,000.00			400,000.00
US Department of Housing & Urban Development					
Emergency Shelter Grant ESG 07-08	33,007.00		$ 21,747.00		11,260.00
Emergency Shelter Grant ESG 08-09	48,268.00		35,648.00		12,620.00
Emergency Shelter Grant ESG 09-10		113,415.00			113,415.00
Home Investment Partnership 06-07	217,528.35		217,528.35		
Home Investment Partnership 07-08	1,539,468.00		1,539,468.00		
Home Investment Partnership 08-09	1,396,120.00	159,665.00	174,567.23		1,381,217.77
Home Investment Partnership 09-10		1,405,127.00			1,405,127.00
Homelessness Prevention & Rapid Re-housing Program 09-10		1,057,935.00	7,500.00		1,050,435.00
US Department of Justice					
Camden Community Safe Zone Initiative	626,044.00				626,044.00
COPS Technology Program 07-10		444,268.00			444,268.00
Mental Health Jail Diversion Project	197,446.00				197,446.00
Pass thru City of Camden					
Camden County FY2009 JAG Project		25,000.00			25,000.00
Camden County Recovery Act JAG Project - ARRA		75,000.00			75,000.00
US Department of Labor					
Pass thru Camden County Workforce Investment Board					
DVIN Worker Skills Upgrading Stimulus Initiative		100,000.00			100,000.00
Executive Office of the President, Office of National Drug Control Policy					
Joint Camden HIDTA Task Force 07	33,642.69		33,642.27	$ 0.42	
Joint Camden HIDTA Task Force 08	519,485.26		516,815.07		2,670.19
Joint Camden HIDTA Task Force 09		652,571.00	78,527.94		574,043.06
NJ Department of Community Affairs					
Camden County Voice Over Internet Protocol Study		45,000.00			45,000.00
Lead Identification & Field Testing LIFT 09		70,945.00	70,945.00		
Sharing Available Resources Efficiently SHARE Grant 06-09	300,000.00		192,409.23		107,590.77
NJ Department of Environmental Protection					
Camden Waterfront Urban Park	200,000.00		200,000.00		
Clean Communities Entitlement 09		97,346.63	97,346.63		
County Environmental Health Act CEHA 08	87,250.00		87,250.00		

(Continued)

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

Program	Balance Dec. 31, 2008	2009 Grants	Received	Cancellations to Fund Balance	Balance Dec. 31, 2009
NJ Department of Environmental Protection (Continued)					
County Environmental Health Act CEHA 09		$ 303,239.00			$ 303,239.00
Recreational Trails Program - Slims Ranch	$ 25,000.00		$ 25,000.00		
Recycling Enhancement Act Tax Fund 09		312,000.00	312,000.00		
Stormwater Regulation Program	2,500.00				2,500.00
Waterfront Park Enhancement		750,000.00			750,000.00
NJ Department of Education					
Pass thru various municipalities					
Non-public Schools Nursing Program 07-08			2.99	$ (2.99)	
Non-public Schools Nursing Program 08-09	430,874.48		430,874.48		
Non-public Schools Nursing Program 09-10		583,119.08	91,473.32		491,645.76
NJ Department of Health & Senior Services					
Area Plan Grant 07	5,344.00		(738,414.03)	743,758.03	
Area Plan Grant 08	267,007.00		234,911.03	(156,923.03)	189,019.00
Area Plan Grant 09		3,693,899.00	3,902,664.00	(500,000.00)	291,235.00
Area Plan Grant 09 - ARRA Congregate Nutrition		98,139.00	16,354.00		81,785.00
Area Plan Grant 09 - ARRA Home Nutrition		52,210.00	8,700.00		43,510.00
Area Plan Grant 10		745,745.87	745,745.87		
Childhood Lead Poisoning Prevention 08-09	130,000.00	3,250.00	81,533.00		51,717.00
Childhood Lead Poisoning Prevention 09-10		130,000.00			130,000.00
HIV Counseling & Testing Referral 08	73,773.00		73,206.00	567.00	
HIV Counseling & Testing Referral 09		144,906.00	72,397.00		72,509.00
Local Core Capacity for Public Health Emergency Preparedness 07-08	231,021.00		168,387.00	62,634.00	
Local Core Capacity for Public Health Emergency Preparedness 08-09		485,096.00	456,866.00		28,230.00
Local Core Capacity for Public Health Emergency Preparedness 09-10		469,981.00			469,981.00
Local Core Capacity for Public Health Emergency Preparedness 09-10 Supplemental H1N1		1,012,238.00			1,012,238.00
Right to Know RTK Grant 08	3,582.50		3,582.50		
Right to Know RTK Grant 09		14,330.00	10,747.50		3,582.50
Senior Farmers Market Program		3,000.00	3,000.00		
Sexually Transmitted Diseases STD 07-08	15,766.00				15,766.00
Sexually Transmitted Diseases STD 08-09	45,907.00		45,907.00		
Sexually Transmitted Diseases STD 09-10		73,800.00	16,669.00		57,131.00
Special Child Health Services 08-09	225,600.00	6,500.00	225,644.00		6,456.00
Special Child Health Services 09-10		287,007.00			287,007.00

(Continued)

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

Program	Balance Dec. 31, 2008	2009 Grants	Received	Cancellations to Fund Balance	Balance Dec. 31, 2009
NJ Department of Health & Senior Services (Continued)					
Tobacco Age of Sale Enforcement TASE Program 08-09	$ 22,680.00		$ 17,520.00	$ 5,160.00	
Tuberculosis Control Grant 07-08	101,178.00		101,178.00		
Tuberculosis Control Grant 08-09	256,325.00		256,325.00		
Tuberculosis Control Grant 09-10		$ 256,325.00	49,469.00		$ 206,856.00
Women, Infants & Children WIC 07-08	203,777.00		18,509.00		185,268.00
Women, Infants & Children WIC 08-09	1,271,300.00	81,000.00	1,237,252.00		115,048.00
Women, Infants & Children WIC 09-10		1,478,200.00			1,478,200.00
NJ Department of Human Services					
Child Care Resource & Referral 07-08		277,180.00	(1,098,956.00)	1,376,136.00	
Child Care Resource & Referral 08-09	17,463,242.00	926,868.80	18,390,110.80		
Child Care Resource & Referral 09-10		22,566,579.00	6,236,910.00		16,329,669.00
Child Care Resource & Referral 09-10 ARRA		2,381,059.00			2,381,059.00
Comprehensive Alcohol & Drug Abuse Grant 08	407,604.00		380,466.00	27,138.00	
Comprehensive Alcohol & Drug Abuse Grant 09		1,645,472.00	1,402,899.00		242,573.00
DHS TANF 07-08	128,942.00			128,942.00	
Personal Assistance Services Program PASP 09		698,548.00	698,548.00		
Social Services for the Homeless 08	118,617.00		90,805.00	27,812.00	
Social Services for the Homeless 09		874,469.00	844,469.00		30,000.00
Social Services for the Homeless 09 - ARRA		142,000.00			142,000.00
Special Initiative & Transportation 08-09	597,561.00		553,827.00	43,734.00	
Special Initiative & Transportation 09-10		1,196,561.00		22,000.00	1,174,561.00
NJ Department of Labor & Workforce Development					
American Recovery & Reinvestment Act 08-09		3,380,653.00	1,332,895.00		2,047,758.00
Post TANF Dislocated Worker Advance 08-09		66,000.00			66,000.00
Post TANF Dislocated Worker Advance 09-10		66,000.00			66,000.00
Summer HEAT 08	19,164.00			19,164.00	
Summer HEAT 09		32,600.00	30,058.00		2,542.00
Summer HEAT Transportation 08	59,905.00			59,905.00	
Summer HEAT Transportation 09		70,000.00	20,261.00		49,739.00
Work First New Jersey WFNJ 07-08	1,037,805.00		40,546.00	997,259.00	
Work First New Jersey WFNJ 08-09	5,216,402.00		4,294,536.00		921,866.00
Work First New Jersey WFNJ 09-10		7,036,228.00	2,077,085.00		4,959,143.00
Workforce Development Partnership Program 08-09	46,999.00		44,213.00		2,786.00
Workforce Development Partnership Program 09-10		58,031.00	26,000.00		32,031.00

(Continued)

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

Program	Balance Dec. 31, 2008	2009 Grants	Received	Cancellations to Fund Balance	Balance Dec. 31, 2009
NJ Department of Labor & Workforce Development (Continued)					
Workforce Investment Act WIA 07-08	$ 332,918.00		$ 332,918.00		
Workforce Investment Act WIA 08-09	2,036,158.00		1,866,280.00		$ 169,878.00
Workforce Investment Act WIA 09-10		$ 3,629,201.00	1,057,754.00		2,571,447.00
Workforce Investment Board WIB 07-08	60,933.00		40,035.00		20,898.00
Workforce Learning Link 07-08	20,782.00		20,782.00		
Workforce Learning Link 08-09	261,799.00		253,968.00		7,831.00
Workforce Learning Link 09-10		305,632.00	105,502.00		200,130.00
NJ Department of Law & Public Safety					
Community Justice 08-09	46,988.70		46,680.10		308.60
County DWI Enforcement Project 08-09		20,000.00	20,000.00		
Family Court Services 07	46,480.00		46,480.00		
Family Court Services 08	468,228.00		468,228.00		
Family Court Services 09		470,958.00			470,958.00
Gang Prevention Coordination Assistance Program	158,461.26		67,663.60		90,797.66
Insurance Fraud Reimbursement Program 08	139,153.99		107,042.14	$ 32,111.85	
Insurance Fraud Reimbursement Program 09		250,000.00	136,607.22		113,392.78
JAG County Gang, Gun & Narcotics Task Forces		130,486.00			130,486.00
JAG County Gang, Gun & Narcotics Task Forces		76,649.00	76,649.00		
Juvenile Accountability Block Grant 07	46,662.00		46,662.00		
Juvenile Accountability Block Grant 08	46,433.00		15,746.00		30,687.00
Juvenile Accountability Block Grant 09		47,499.00			47,499.00
Juvenile Detention Alternatives Initiative - Innovation Funding		160,000.00	160,000.00		
Juvenile Detention Alternatives Initiative 09		301,553.00	301,553.00		
Law Enforcement Officers Training & Equipment Fund		52,340.00	52,340.00		
Megan's Law & Local Law Enforcement Assistance 09-10		21,820.00	2,756.00		19,064.00
Narcotics Task Force 08	166,080.00		166,080.00		
Project Safe Neighborhoods - Anti-Gang 07-08	11,617.91		11,617.91		
Project Safe Neighborhoods - Anti-Gang 08-09		175,813.00	85,236.62		90,576.38
Project Safe Neighborhoods 07-08	872.80		872.80		
Project Safe Neighborhoods 08-09		40,483.00	40,483.00		
Project Vision Grant 08-09	43,750.00		43,000.00		750.00
Sexual Assault Nurse Examiner/Response Team 07-08	4,533.78		3,760.26	773.52	
Sexual Assault Response Team/Nurse Examiner 08-09	50,633.00		47,792.41		2,840.59
State Facilities Education Act SFEA 08-09	146,250.00				146,250.00

(Continued)

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

Program	Balance Dec. 31, 2008	2009 Grants	Received	Cancellations to Fund Balance	Balance Dec. 31, 2009
NJ Department of Law & Public Safety (Continued)					
State Facilities Education Act SFEA 09-10		$ 288,000.00			$ 288,000.00
State/Community Partnership & Family Court 06	$ 119,230.48		$ 119,230.48		
State/Community Partnership 07	166,787.00		163,037.00	$ 3,750.00	
State/Community Partnership 08	592,970.00		592,970.00		
State/Community Partnership 09		598,900.00			598,900.00
Traffic Safety Task Force 07-08	2,991.63			2,991.63	
Traffic Safety Task Force 08-09		71,599.00	66,739.27		4,859.73
Traffic Safety Task Force 09-10		61,626.00			61,626.00
Victim Assistance Project 08-09	95,579.78		95,579.78		
Victim Witness Advocacy - Supplemental		106,320.00	36,409.55		69,910.45
Victim Witness Advocacy 09-10		267,077.00	106,565.70		160,511.30
NJ Office of Homeland Security & Preparedness					
Chemical Buffer Zone Protection Program	44,000.00		43,864.80	135.20	
State Homeland Security Grant 06-08	7,398.74		7,398.71	0.03	
State Homeland Security Grant 07-08	606,989.40	100,876.17	594,156.26		113,709.31
State Homeland Security Grant 08		933,757.04	473,740.08		460,016.96
NJ Office of Information Technology					
911 Coordinator Grant 08		25,000.00	25,000.00		
Enhanced 911 - Consolidation Grant		300,000.00	300,000.00		
NJ Department of State					
PARIS Grant 06-07 Temporary Remote Storage	125,894.00		82,846.91	43,047.09	
PARIS Grant 07-08 Departmental Development	71,046.83		71,024.31	22.52	
PARIS Grant 07-08 EDMS Expansion	254,260.17		240,833.63	13,426.54	
PARIS Grant 07-08 eRecording	61,143.50		61,143.50		
PARIS Grant 08-09 Departmental Development & Records Management C	151,800.00				151,800.00
PARIS Grant 08-09 Microfilming	25,950.00		25,950.00		
PARIS Grant 09-10 Departmental Development		279,868.00	139,934.00		139,934.00
PARIS Grant 09-10 Microfilming		51,500.00	25,750.00		25,750.00
PARIS Grant 09-10 Municipalities Shared Services		297,081.00	148,540.50		148,540.50
Truancy Prevention Initiative 08-09		45,000.00	33,750.00		11,250.00
Truancy Prevention Initiative 09-10		15,000.00	11,250.00		3,750.00
NJ Department of Transportation					
Camden County Reflective Pavement Markings	459,695.34				459,695.34
E Atlantic Ave Bridge over Peter's Creek	14,837.98				14,837.98

(Continued)

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

Program	Balance Dec. 31, 2008	2009 Grants	Received	Cancellations to Fund Balance	Balance Dec. 31, 2009
NJ Department of Transportation (Continued)					
FAUS 1988	$ 63,239.39				$ 63,239.39
FAUS 1990	482,245.47				482,245.47
FAUS 1991	51,232.28				51,232.28
FAUS 1992	260,016.24				260,016.24
FAUS 1993	183,789.81				183,789.81
FAUS 1994	850,204.17				850,204.17
FAUS 1994 Discretionary Browning Rd Drainage Improvements	70,000.00				70,000.00
FAUS 1995	357,759.07				357,759.07
FAUS 00-99 Discretionary Cuthbert Blvd, Haddon & Cherry Hill Twps	156,622.37				156,622.37
FAUS 2005 Discretionary, Browning Rd & Rt 168; Copley Rd	500,000.00				500,000.00
FAUS 2008	5,015,000.00		$ 1,265,283.15		3,749,716.85
Haddonfield-Berlin Rd Signalization, Cherry Hill Twp	775,449.02		576,438.01		199,011.01
Local Bridge Rehab - Cooper Creek Bridge					
Martin Luther King Boulevard Project		$ 750,000.00			750,000.00
NJ Transportation Trust - Discretionary 04 - Burnt Mill, Woodcrest & Hadd	293,000.00				293,000.00
Roadway Safety Improvements - Various	592,750.00	308,486.00			901,236.00
Route 42 & College Drive	1,158,925.25	15,000,000.00	1,333,589.54		14,825,335.71
Storm Drain Repair, Atlantic Ave, Somerdale	200,000.00				200,000.00
Transportation Infrastructure Improvements	1,200,002.50				1,200,002.50
Transportation Trust Fund - Countywide Transportation Infrastructure Impr	500,000.00				500,000.00
Pass thru Delaware Valley Regional Planning Commission					
Regional GIS Implementation & Coordination 08-09	10,000.00	7,000.00			17,000.00
Regional GIS Implementation & Coordination 09-10		10,000.00			10,000.00
Region-wide Transportation GIS 07-08	25,000.00		23,492.40	$ 1,507.60	
Supportive Regional Highway Planning Program 07-08	28,163.00		28,160.97	2.03	
Supportive Regional Highway Planning Program 08-09	29,189.00		15,244.93		13,944.07
Supportive Regional Highway Planning Program 09-10		28,134.00			28,134.00
Transit Support Program TSP 07-08	40,000.00		39,939.22	60.78	
Transit Support Program TSP 08-09	35,684.00		14,897.99		20,786.01
Transit Support Program TSP 09-10		34,048.00			34,048.00

(Continued)

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

Program	Balance Dec. 31, 2008	2009 Grants	Received	Cancellations to Fund Balance	Balance Dec. 31, 2009
NJ Department of Treasury, Governor's Council on Alcoholism & Drug Abuse					
Municipal Alliance Grant 08	$ 422,897.93		$ 348,538.00	$ 74,359.93	
Municipal Alliance Grant 09		$ 630,776.00	192,297.00		$ 438,479.00
Total Federal & State Grants	$ 54,121,831.07	$ 82,940,988.59	$ 59,433,655.93	$ 3,029,472.15	$ 74,599,691.58

Receipts	$ 61,237,275.96
Transferred from Reserve for Unappropriated Grants	33,750.00
	61,271,025.96
Disbursed: Refunds to Grantors	1,837,370.03
	$ 59,433,655.93

COUNTY OF CAMDEN
CURRENT FUND
Statement of Other Grants Receivable
For the Year Ended December 31, 2009

	Balance Dec. 31, 2008	2009 Grants	Received	Refund	Cancelled to Fund Balance	Balance Dec. 31, 2009
Joint Animal Control Group 07-08	$ 8,026.34			$ 721.79		$ 8,748.13
Joint Animal Control Group 08-09	208,042.65	$ 98,437.51	$ 237,840.16		$ 2,625.00	66,015.00
Larc School Improvements	1,293,000.00		618,723.00			674,277.00
Municipal Courtroom Construction	194,500.00	3,000,000.00	3,000,000.00			194,500.00
Regional Firefighting Training Center	3,403,750.00				2,017,321.24	1,386,428.76
Utility Relocation Project	2,000,000.00					2,000,000.00
Park Bench Donation Program		2,373.00	2,373.00			
Playground Improvements		300.00	300.00			
Public Health Priority Funding 09		333,276.00	333,276.00			
Crossroads Redevelopment Area				8,550.00	8,550.00	
	$ 7,107,318.99	$ 3,434,386.51	$ 4,192,512.16	$ 9,271.79	$ 2,028,496.24	$ 4,329,968.89

Exhibit SA-9

COUNTY OF CAMDEN
CURRENT FUND
Statement of Due to Federal and State Grant Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 19,853,443.62
Increased by:		
Cancellation of Grants Receivable	$ 3,029,472.15	
2009 Budget--Matching Funds	5,278.00	
		3,034,750.15
		22,888,193.77
Decreased by:		
Disbursements	6,178,243.85	
Cancellation of Grant Reserves	3,029,259.51	
Transfer from Due to Capital Fund	1,328,000.00	
Transfer from Due to Trust Fund	534,398.45	
		11,069,901.81
Balance Dec. 31, 2009		$ 11,818,291.96

Exhibit SA-10

COUNTY OF CAMDEN
CURRENT FUND
Statement of Accounts Payable
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 59,725.85
Decreased by:	
Cancellations	$ 59,725.85

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

	Encumbered	Reserved	Balance After Transfers	Paid or Charged	Refunds	Balance Lapsed
General Government:						
Board of Chosen Freeholders						
Salary and Wages		$ 368.47	$ 368.47			$ 368.47
Other Expenses	$ 432.00	4,005.50	4,437.50			4,437.50
Personnel						
Salary and Wages		1,333.25	1,333.25			1,333.25
Other Expenses	11,700.00	2,253.38	20,953.38	$ 14,764.43		6,188.95
Legislative Services						
Other Expenses		1,200.00	1,200.00			1,200.00
Internal Audit						
Salary and Wages		937.16	937.16			937.16
Other Expenses		409.19	409.19	197.03		212.16
County Administrator						
Salary and Wages		16.13	16.13		$ 4,768.85	4,784.98
Other Expenses	1,218.47	75,633.21	76,851.68	15,868.08		60,983.60
Hispanic Advisory Commission						
Salary and Wages		554.76	554.76			554.76
Other Expenses	5,056.15	29,389.70	34,445.85	2,878.51		31,567.34
County Counsel						
Salary and Wages		5,811.06	5,811.06			5,811.06
Other Expenses	216,460.71	361,651.92	578,112.63	320,044.85		258,067.78
Clerk Of The Board						
Salary and Wages		351.89	351.89			351.89
Other Expenses		2,285.90	2,285.90			2,285.90
Public Information						
Salary and Wages		650.32	650.32			650.32
Other Expenses	228,834.21	230,309.25	459,143.46	122,059.77		337,083.69
Office of Shared Services						
Salary and Wages		48,996.80	48,996.80		52,038.88	101,035.68
Other Expenses	188.12	1,766.93	1,955.05	66.32		1,888.73
County Adjuster						
Other Expenses	49.33	10,333.78	10,383.11	1,013.10		9,370.01
County Treasurer						
Salary and Wages		1,780.51	1,780.51			1,780.51
Other Expenses		3,023.47	3,023.47			3,023.47
Court House						
Salary and Wages		10,265.82	1,265.82			1,265.82
Other Expenses	371,313.54	93,523.71	489,837.25	355,210.32		134,626.93

(Continued)

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

	Encumbered	Reserved	Balance After Transfers	Paid or Charged	Refunds	Balance Lapsed
General Government (Continued):						
Institutional Groundskeeping						
Salary and Wages		$ 2,979.48	$ 2,979.48			$ 2,979.48
Other Expenses	$ 628.00	7,324.08	7,952.08	$ 1,020.26		6,931.82
Institutional Building and Maintenance						
Salary and Wages		9,872.87	872.87			872.87
Other Expenses	301,690.47	99,968.55	401,659.02	330,238.89		71,420.13
Graphics						
Salary and Wages		626.77	626.77			626.77
Other Expenses	8,708.68	398.42	9,107.10	4,545.67		4,561.43
Mail Room						
Salary and Wages		4,679.12	4,679.12			4,679.12
Other Expenses	125,165.13	121,527.46	246,692.59	116,589.62		130,102.97
Telecommunications						
Salary and Wages		567.03	567.03			567.03
Other Expenses	55,559.30	29,293.26	84,852.56	80,189.20		4,663.36
Special Events						
Salary and Wages		4,562.54	4,562.54			4,562.54
Other Expenses	34,003.08	5,465.64	39,468.72	34,047.83		5,420.89
Veterans' Service Bureau						
Salary and Wages		3,177.24	3,177.24			3,177.24
Other Expenses		9,396.70	9,396.70	358.61		9,038.09
General Government Total	1,361,007.19	1,186,691.27	2,561,698.46	1,399,092.49	$ 56,807.73	1,219,413.70
Regulation:						
Board of Elections						
Salary and Wages		7,770.94	7,770.94			7,770.94
Other Expenses	11,140.34	71,795.11	82,935.45	28,896.39		54,039.06
Superintendent of Elections						
Salary and Wages		3,896.44	3,896.44			3,896.44
Other Expenses	50,894.88	156,513.66	207,408.54	84,563.90		122,844.64
Weights & Measures						
Salary and Wages		2,765.93	2,765.93			2,765.93
Other Expenses		1,074.33	1,074.33			1,074.33
Medical Examiner						
Other Expenses		21,671.33	11,671.33	751.50		10,919.83

(Continued)

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

	Encumbered	Reserved	Balance After Transfers	Paid or Charged	Refunds	Balance Lapsed
Regulation (Continued):						
Park Police						
Salary and Wages		$ 887.32	$ 887.32		$ 6,412.30	$ 7,299.62
Other Expenses	$ 9,896.20	27,040.28	36,936.48	$ 11,331.79		25,604.69
Public Safety						
Salary and Wages		37,395.38	2,395.38		37,863.92	40,259.30
Other Expenses	229,105.96	37,045.25	275,151.21	235,930.08		39,221.13
Youth Center						
Salary and Wages		32,624.00	(37,376.00)		64,639.10	27,263.10
Other Expenses	137,372.62	119,654.89	257,027.51	113,707.54		143,319.97
County Clerk						
Salary and Wages		50,721.64	(9,278.36)		15,476.73	6,198.37
Other Expenses	42,278.93	44,035.72	86,314.65	51,859.44		34,455.21
Surrogate's Office						
Salary and Wages		2,572.54	2,572.54			2,572.54
Other Expenses	2,247.97	24,445.46	26,693.43	4,016.50		22,676.93
Sheriff						
Salary and Wages		51,632.17	51,632.17		22,142.68	73,774.85
Other Expenses	228,164.61	18,096.44	246,261.05	245,458.38		802.67
Regulation Total	711,101.51	711,638.83	1,256,740.34	776,515.52	146,534.73	626,759.55
Recreational and Environmental Affairs:						
Mosquito Commission						
Salary and Wages		1,295.40	1,295.40			1,295.40
Other Expenses	12,854.62	5,995.86	18,850.48	12,289.96		6,560.52
Boathouse						
Other Expenses		9,109.00	9,109.00			9,109.00
Extension Services						
Salary and Wages		1,100.62	1,100.62			1,100.62
Other Expenses	9,809.35	61,766.93	71,576.28	35,763.60		35,812.68
Solid Waste Liaison						
Salary and Wages		12,652.20	652.20	0.00		652.20
Other Expenses	45,037.94	3,377.45	48,415.39	32,551.66		15,863.73
Recreational and Environmental Affairs Total	67,701.91	95,297.46	150,999.37	80,605.22		70,394.15

(Continued)

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

	Encumbered	Reserved	Balance After Transfers	Paid or Charged	Refunds	Balance Lapsed
Finance:						
Board of Taxation						
Salary and Wages		$ 2,187.07	$ 2,187.07			$ 2,187.07
Other Expenses	$ 3,984.16	16,612.09	20,596.25	$ 3,628.24		16,968.01
Office of Telecommunications and Information Systems						
Salary and Wages		14,880.30	880.30			880.30
Other Expenses	28,587.53	80,510.82	109,098.35	21,682.68		87,415.67
Purchasing						
Salary and Wages		776.33	776.33			776.33
Other Expenses	15,033.78	4,023.33	19,057.11	11,446.73		7,610.38
Insurance						
Salary and Wages		7,874.83	7,874.83			7,874.83
Other Expenses	148.54	2,297.00	2,445.54	514.44		1,931.10
Office of Management & Budget						
Salary and Wages		405.63	405.63			405.63
Other Expenses		1,411.45	1,411.45			1,411.45
Comptroller						
Salary and Wages		4,639.11	4,639.11			4,639.11
Other Expenses	299,939.19	94,164.17	394,103.36	304,748.29		89,355.07
Group Insurance Plan for Employees	1,247,098.65	2,956,724.41	3,203,823.06	1,381,674.79		1,822,148.27
Employees' Health and Welfare		174,246.94	174,246.94	55,219.28		119,027.66
Workers' Compensation		597,869.00	1,751,869.00	1,500,080.00		251,789.00
Other Insurance Premiums	263,367.06	2,369,425.28	2,632,792.34	2,478,922.98		153,869.36
Finance Total	1,858,158.91	6,328,047.76	8,326,206.67	5,757,917.43		2,568,289.24
Health and Welfare:						
Environmental Health Services						
Salary and Wages		49,984.24	49,984.24	3,320.00		46,664.24
Other Expenses	3,703.52	6,327.25	10,030.77	1,839.98		8,190.79
Alcoholism Treatment Program						
Salary and Wages		141.95	14,141.95	12,966.34		1,175.61
Other Expenses		1,947.00	1,947.00			1,947.00
Public Health						
Salary and Wages		39,531.81	79,531.81	24,959.61		54,572.20
Other Expenses	133,186.00	61,843.06	195,029.06	6,342.30		188,686.76
Administration & Finance						
Salary and Wages		5,193.83	(24,806.17)		$ 32,512.50	7,706.33
Other Expenses	1,735.06	40,394.62	42,129.68	661.44		41,468.24

(Continued)

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

	Encumbered	Reserved	Balance After Transfers	Paid or Charged	Refunds	Balance Lapsed
Health and Welfare (Continued):						
Office of the Disabled						
Salary and Wages		$ 776.49	$ 776.49			$ 776.49
Other Expenses		2.81	2.81			2.81
Senior Citizens' Day Care Center						
Salary and Wages		7,665.60	7,665.60			7,665.60
Other Expenses	$ 6,832.82	4,737.52	11,570.34	$ 3,925.10		7,645.24
Office on Aging						
Salary and Wages		23,886.41	23,886.41	2,816.46		21,069.95
Other Expenses		15,452.55	15,452.55	317.24		15,135.31
Senior Citizen/Disable Rebate						
Other Expenses		429,346.68	429,346.68	17,066.86		412,279.82
Commission on Women						
Other Expenses		1,000.00	1,000.00			1,000.00
Office for Children						
Other Expenses	102,772.00	304.00	103,076.00	102,772.00		304.00
Human Service Grants	635,733.43	111,969.22	747,702.65	624,321.66		123,380.99
Community Mental Health Center	83,277.00		83,277.00	80,854.00		2,423.00
Health and Welfare Total	967,239.83	800,505.04	1,791,744.87	882,162.99	$ 32,512.50	942,094.38
Roads and Bridges:						
Roads and Highways						
Salary and Wages		18,365.34	18,365.34			18,365.34
Other Expenses	359,202.78	382,219.02	741,421.80	193,115.22		548,306.58
Engineering Department						
Salary and Wages		31,123.02	31,123.02		6,881.78	38,004.80
Other Expenses	25.00	442.50	467.50			467.50
Planning						
Salary and Wages		3,549.04	3,549.04			3,549.04
Other Expenses	324.88	54,012.53	54,337.41	54,250.84		86.57
Roads and Bridges Total	359,552.66	489,711.45	849,264.11	247,366.06	6,881.78	608,779.83

(Continued)

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

	Encumbered	Reserved	Balance After Transfers	Paid or Charged	Refunds	Balance Lapsed
Correctional and Penal						
County Jail						
Salary and Wages		$ 84,214.22	$ 84,214.22	$ 1,896.32		$ 82,317.90
Other Expenses	$ 634,517.62	1,270,966.97	1,905,484.59	934,478.48		971,006.11
Correctional and Penal Total	634,517.62	1,355,181.19	1,989,698.81	936,374.80		1,053,324.01
Judicial:						
Administration of Superior Court						
Other Expenses		21,500.00	21,500.00			21,500.00
Probation Department						
Other Expenses	111.72	328,939.92	329,051.64	248,628.15		80,423.49
Prosecutor						
Salary and Wages		134,216.36	134,216.36		$ 20,651.59	154,867.95
Other Expenses	68,835.84	153,049.61	221,885.45	135,487.64		86,397.81
Judiciary Total	68,947.56	637,705.89	706,653.45	384,115.79	20,651.59	343,189.25
Educational:						
Superintendent of Schools						
Salary and Wages		1,007.61	1,007.61			1,007.61
Other Expenses	326.38	3,795.38	4,121.76	1,040.99		3,080.77
Vocational Schools	780,933.34	100.00	781,033.34	780,933.34		100.00
County College	900,778.34	100.00	900,878.34	900,778.34		100.00
Reimbursements - County College		96,402.42	96,402.42	24,829.89		71,572.53
Educational Total	1,682,038.06	101,405.41	1,783,443.47	1,707,582.56		75,860.91
Unclassified:						
Salary Adjustments		3,000,926.18	3,000,926.18	2,846,228.18		154,698.00
County Store	27.51		27.51			27.51
Matching Fund for Grants		144,841.00	144,841.00			144,841.00
Animal Shelter	277.46	100.00	377.46			377.46
Unclassified Total	304.97	3,145,867.18	3,146,172.15	2,846,228.18		299,943.97

(Continued)

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

	Encumbered	Reserved	Balance After Transfers	Paid or Charged	Refunds	Balance Lapsed
Total Operations	$ 7,710,570.22	$ 14,852,051.48	$ 22,562,621.70	$ 15,017,961.04	$ 263,388.33	$ 7,808,048.99
Contingent	34,534.85	34,259.35	68,794.20	49,585.61		19,208.59
Total Operations Including Contingent	7,745,105.07	14,886,310.83	22,631,415.90	15,067,546.65	263,388.33	7,827,257.58
Detail:						
Salaries and Wages		3,734,191.17	3,549,191.17	2,892,186.91	263,388.33	920,392.59
Other Expenses	7,745,105.07	11,152,119.66	19,082,224.73	12,175,359.74		6,906,864.99
Deferred Charges and Statutory Expenditures:						
Deferred Charges						
Prior Year Bills		0.96	0.96			0.96
Statutory Expenditures						
Public Employees Retirement System		0.80	0.80			0.80
Social Security System		248,136.55	248,136.55			248,136.55
Disability Insurance		28.77	28.77	28.77		
Unemployment Compensation		88,894.77	88,894.77	40,800.85		48,093.92
Deferred Charges and Statutory Expenditures Total		337,061.85	337,061.85	40,829.62		296,232.23
	$ 7,745,105.07	$ 15,223,372.68	$ 22,968,477.75	$ 15,108,376.27	$ 263,388.33	$ 8,123,489.81

Disbursed	$ 8,008,376.27
Due to Trust Fund	4,100,000.00
Transferred to Reserve for Contract Settlement	3,000,000.00
	$ 15,108,376.27

Exhibit SA-12

COUNTY OF CAMDEN
CURRENT FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2009

Balance Dec. 31, 2008:		
Current Fund	$ 7,745,105.07	
Current Fund--Other Grants	1,232,412.82	
Federal and State Grant Fund	13,348,975.30	
		$ 22,326,493.19
Increased by - Transfers from:		
2009 Budget Appropriations	13,745,200.63	
Reserve for Other Grants	1,853,629.62	
Reserve for Federal and State Grants Appropriated	17,576,414.81	
		33,175,245.06
		55,501,738.25
Decreased by - Transfers to:		
2008 Appropriation Reserves	7,745,105.07	
Reserve for Other Grants	1,232,412.82	
Reserve for Federal and State Grants Appropriated	13,348,975.30	
		22,326,493.19
Balance Dec. 31, 2009:		
Current Fund	13,745,200.63	
Current Fund--Other Grants	1,853,629.62	
Federal and State Grant Fund	17,576,414.81	
		$ 33,175,245.06

Exhibit SA-13

COUNTY OF CAMDEN
CURRENT FUND
Statement of Payroll Deductions Payable
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 1,316,443.85
Increased by:		
Payroll Deductions	$ 48,085,694.32	
Refunds from Agencies	1,226.53	
		48,086,920.85
		49,403,364.70
Decreased by:		
Payments to Agencies	44,524,419.23	
Payments to Employees' Deferred Compensation Plans--		
Metropolitan Life	3,605,177.04	
Pebsco	68,933.41	
		48,198,529.68
Balance Dec. 31, 2009		$ 1,204,835.02

An analysis of balance is maintained by the Comptroller's Office.

Exhibit SA-14

COUNTY OF CAMDEN
CURRENT FUND
Statement of Realty Transfer Fees Due to State of New Jersey
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 813,952.63
Increased by:	
Collection of Transfer Fees-- Due to State of New Jersey	7,213,885.47
	8,027,838.10
Decreased by:	
Payments to State of New Jersey	7,617,029.35
Balance Dec. 31, 2009	$ 410,808.75
Analysis of Balance Dec. 31, 2009	
State Transfer Fees	$ 249,743.50
Neighborhood Preservation Non-Lapsing Revolving Fund	47,090.25
Public Records Preservation	113,975.00
	$ 410,808.75

Exhibit SA-15

COUNTY OF CAMDEN
CURRENT FUND
Statement of Due to Camden County Library Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 2,768,130.44
Increased by:		
Receipts Due to Library Fund		9,121,385.35
		11,889,515.79
Decreased by:		
Payments for Library Fund	$ 8,348,146.89	
Debt Service	614,989.00	
		8,963,135.89
Balance Dec. 31, 2009		$ 2,926,379.90
Analysis of Balance Dec. 31, 2009		
Library General Fund		$ 2,900,894.86
Library Grant Fund		25,485.04
		$ 2,926,379.90

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

	Balance Dec. 31, 2008 Encumbered	Balance Dec. 31, 2008 Reserved	Transferred from Budget Appropriations	Expended Paid or Charged	Expended Encumbered	Adjustments	Reserve Balance Dec. 31, 2009
US Department of Health & Human Services							
CC Regional Health Connection		$ 325,217.00		$ 274,785.06	$ 21,160.93		$ 29,271.01
Medical Reserve Corps		9,754.95		481.92	373.78		8,899.25
US Department of Homeland Security							
Port Security Grant Program			$ 400,000.00				400,000.00
US Department of Housing & Urban Development							
Emergency Shelter Grant ESG 07-08	$ 33,007.00			21,747.00	11,260.00		
Emergency Shelter Grant ESG 08-09	48,268.00			35,648.00	12,620.00		
Emergency Shelter Grant ESG 09-10			113,415.00				113,415.00
Home Investment Partnership 03-04		18.98					18.98
Home Investment Partnership 04-05	392,510.00	350.00		333,826.00	58,684.00		350.00
Home Investment Partnership 05-06	42,417.53	1,100.47		1,160.65	31,427.37		10,929.98
Home Investment Partnership 06-07	314,318.00	89,405.14		309,213.00	45,882.50		48,627.64
Home Investment Partnership 07-08	614,520.83	259,488.48		554,290.00	314,460.83		5,258.48
Home Investment Partnership 08-09	824,167.00	608,948.00	159,665.00	555,219.51	675,000.00		362,560.49
Home Investment Partnership 09-10			1,405,127.00	177,854.42	525,950.00		701,322.58
Homelessness Prevention & Rapid Re-housing Program 09-10			1,057,935.00	7,500.00	1,014,369.00		36,066.00
US Department of Justice							
Bulletproof Vests Program - Prosecutor's Office		10,619.20		1,675.15	8,944.05		
Camden Community Safe Zone Initiative		626,044.00		106,640.09	56,305.81		463,098.10
COPS Technology Program 07-10			444,268.00	98,847.80	345,117.60		302.60
Mental Health Jail Diversion Project	87,823.00	89,431.88		75,000.00			102,254.88
Pass thru City of Camden							
Camden County FY2009 JAG Project			25,000.00				25,000.00
Camden County Recovery Act JAG Project - ARRA			75,000.00	6,136.40	7,035.42		61,828.18
US Department of Labor							
Pass thru Camden County Workforce Investment Board							
DVIN Worker Skills Upgrading Stimulus Initiative			100,000.00				100,000.00
Executive Office of the President, Office of National Drug Control Policy							
Joint Camden HIDTA Task Force 07	18,000.00	13,313.20		31,312.78		$ 0.42	
Joint Camden HIDTA Task Force 08	3,199.56	436,505.89		437,135.26	2,570.19		
Joint Camden HIDTA Task Force 09			652,571.00	143,007.22	19,271.88		490,291.90
NJ Department of Children & Families							
Pass thru CPAC							
Camden County ACT Violence Prevention Program		8,134.00		640.00	4,707.50		2,786.50
NJ Department of Community Affairs							
Camden County Voice Over Internet Protocol Study			45,000.00				45,000.00
Lead Identification & Field Testing LIFT 09			70,945.00		45,410.00		25,535.00
Sharing Available Resources Efficiently SHARE Grant 06-09		103,296.51		102,286.31			1,010.20
NJ Department of Environmental Protection							
Camden Waterfront Urban Park		200,000.00		200,000.00			
Clean Communities Entitlement 08	1,530.00	65,349.53		25,864.06	21,000.00		20,015.47
Clean Communities Entitlement 09			97,346.63	7,000.00	500.00		89,846.63
County Environmental Health Act CEHA 09			303,239.00	297,973.14			5,265.86
Recreational Trails Program - Slims Ranch		25,000.00		25,000.00			
Recycling Enhancement Act Tax Fund 09			312,000.00	103,648.09			208,351.91
Solid Waste Services Tax 08	20,627.43			20,627.43			
Stormwater Regulation Program		76.00					76.00
Waterfront Park Enhancement			750,000.00	118,079.14			631,920.86

(Continued)

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

	Balance Dec. 31, 2008 Encumbered	Balance Dec. 31, 2008 Reserved	Transferred from Budget Appropriations	Expended Paid or Charged	Expended Encumbered	Adjustments	Reserve Balance Dec. 31, 2009
NJ Department of Education							
Pass thru various municipalities							
Non-public Schools Nursing Program 07-08	$ 1,333.41	$ 2.99		$ 1,333.47		$ 2.93	
Non-public Schools Nursing Program 08-09	4,905.26	373,559.71		376,909.76	$ 220.72		$ 1,334.49
Non-public Schools Nursing Program 09-10			$ 583,119.08	255,282.44	1,333.84		326,502.80
NJ Department of Health & Senior Services							
Area Plan Grant 07		743,757.03				743757.03	
Area Plan Grant 08	28,635.63	90,618.93		96,389.19		(156,923.03)	179,788.40
Area Plan Grant 09		526,446.00	3,693,899.00	4,357,610.03	5,179.31	(500,000.00)	357,555.66
Area Plan Grant 09 - ARRA Congregate Nutrition			98,139.00				98,139.00
Area Plan Grant 09 - ARRA Home Nutrition			52,210.00				52,210.00
Area Plan Grant 10			745,745.87				745,745.87
Childhood Lead Poisoning Prevention 08-09	1,488.00	86,443.79	3,250.00	87,390.37			3,791.42
Childhood Lead Poisoning Prevention 09-10			130,000.00	67,590.58	973.95		61,435.47
HIV Counseling & Testing Referral 08	923.63			356.78		566.85	
HIV Counseling & Testing Referral 09			144,906.00	100,423.37	1,476.97		43,005.66
Local Core Capacity for Public Health Emergency Preparedness 07-08		62,635.10				62,635.10	
Local Core Capacity for Public Health Emergency Preparedness 08-09			485,096.00	453,248.15			31,847.85
Local Core Capacity for Public Health Emergency Preparedness 09-10			469,981.00	160,649.39	1,539.07		307,792.54
Local Core Capacity for Public Health Emergency Preparedness 09-10 Supplemental H1N1			1,012,238.00	116,719.09	79,168.20		816,350.71
Right to Know RTK Grant 09			14,330.00	14,330.00			
Senior Farmers Market Program			3,000.00	3,000.00			
Sexually Transmitted Diseases STD 07-08		3.03					3.03
Sexually Transmitted Diseases STD 08-09		34,810.15		33,423.31			1,386.84
Sexually Transmitted Diseases STD 09-10			73,800.00	27,582.69			46,217.31
Special Child Health Services 08-09	896.94	146,296.56	6,500.00	137,135.73			16,557.77
Special Child Health Services 09-10			287,007.00	142,140.46	428.05		144,438.49
Tobacco Age of Sale Enforcement TASE Program 08-09		14,280.00		9,120.00		5,160.00	
Tuberculosis Control Grant 07-08		55,924.89		55,923.90		0.99	
Tuberculosis Control Grant 08-09	42,068.70	119,694.47		161,762.55		0.62	
Tuberculosis Control Grant 09-10			256,325.00	104,670.18	24,022.37		127,632.45
Women, Infants & Children WIC 07-08	0.60	52,082.84					52,083.44
Women, Infants & Children WIC 08-09	57,923.50	890,774.04	81,000.00	884,498.71			145,198.83
Women, Infants & Children WIC 09-10			1,478,200.00	413,168.51	66,248.86		998,782.63
NJ Department of Human Services							
Child Care Resource & Referral 07-08	9,270.74	1,105,503.34	277,180.00	15,817.36		1,376,136.72	
Child Care Resource & Referral 08-09	25,897.31	18,668,838.65	926,868.80	18,522,856.19	4,683.14		1,094,065.43
Child Care Resource & Referral 09-10			22,566,579.00	4,720,762.54	98,689.72		17,747,126.74
Child Care Resource & Referral 09-10 ARRA			2,381,059.00				2,381,059.00
Comprehensive Alcohol & Drug Abuse Grant 08	227,701.35			200,563.24		27,138.11	
Comprehensive Alcohol & Drug Abuse Grant 09			1,645,472.00	1,486,955.23	139,653.42		18,863.35
DHS TANF 07-08	114.55	128,827.89				128,942.44	
Personal Assistance Services Program PASP 08	112,812.31	3,974.77		116,590.99		196.09	
Personal Assistance Services Program PASP 09			698,548.00	628,539.11	48,773.54		21,235.35
Social Services for the Homeless 08	337,057.18			309,245.18		27,812.00	
Social Services for the Homeless 09			874,469.00	586,880.14	287,588.00		0.86
Social Services for the Homeless 09 - ARRA			142,000.00		142,000.00		
Special Initiative & Transportation 08-09	550,516.18	191,343.13		698,125.56		43,733.75	
Special Initiative & Transportation 09-10			1,196,561.00	445,551.49	566,847.79	22,000.00	162,161.72

(Continued)

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

	Balance Dec. 31, 2008		Transferred from Budget	Expended			Reserve Balance
	Encumbered	Reserved	Appropriations	Paid or Charged	Encumbered	Adjustments	Dec. 31, 2009
NJ Department of Labor & Workforce Development							
American Recovery & Reinvestment Act 08-09			$ 3,380,653.00	$ 1,422,876.38	$ 905,798.10		$ 1,051,978.52
Post TANF Dislocated Worker Advance 08-09			66,000.00		18,180.00		47,820.00
Post TANF Dislocated Worker Advance 09-10			66,000.00		4,000.00		62,000.00
Summer HEAT 08		$ 19,164.21				$ 19,164.21	
Summer HEAT 09			32,600.00	30,057.63			2,542.37
Summer HEAT Transportation 08	$ 59,905.00					59,905.00	
Summer HEAT Transportation 09			70,000.00	20,261.16			49,738.84
Work First New Jersey WFNJ 07-08	79,729.45	938,790.18		21,260.45		997,259.18	
Work First New Jersey WFNJ 08-09	1,406,137.02	3,560,908.48		4,118,331.95	358,543.88		490,169.67
Work First New Jersey WFNJ 09-10			7,036,228.00	2,210,271.66	1,865,020.36		2,960,935.98
Workforce Development Partnership Program 07-08		740.13		740.13			
Workforce Development Partnership Program 08-09	0.29	40,088.13		37,604.67			2,483.75
Workforce Development Partnership Program 09-10			58,031.00	29,155.31			28,875.69
Workforce Investment Act WIA 07-08	77,543.33	256,984.18		334,527.51			
Workforce Investment Act WIA 08-09	1,195,574.46	751,318.22		1,736,429.28	59,311.30		151,152.10
Workforce Investment Act WIA 09-10			3,629,201.00	1,196,439.71	1,374,201.90		1,058,559.39
Workforce Investment Board WIB 07-08	60,932.99			40,035.00			20,897.99
Workforce Learning Link 07-08		23,501.91		23,501.91			
Workforce Learning Link 08-09	106,079.48	136,665.14		235,527.49			7,217.13
Workforce Learning Link 09-10			305,632.00	127,213.23	71,186.84		107,231.93
NJ Department of Law & Public Safety							
CERT Training		944.00		940.40		3.60	
Community Justice 08-09		43,258.41		43,258.41			
Corrections Body Armor Replacement 08		35,172.45		30,163.02	2,378.75		2,630.68
County DWI Enforcement Project 08-09			20,000.00	20,000.00			
Drunk Driving Enforcement Fund 07-08		5,715.43		4,399.00	343.15		973.28
Family Court Services 07		1,201.80		1,201.80			
Family Court Services 08	386,711.00	78,994.12		465,705.12			
Family Court Services 09			470,958.00	268,389.80	202,568.20		
Gang Prevention Coordination Assistance Program	58,825.00	145,980.69		96,466.16	29,150.80		79,188.73
Insurance Fraud Reimbursement Program 08		32,988.05		876.20		32,111.85	
Insurance Fraud Reimbursement Program 09			250,000.00	184,511.71			65,488.29
JAG County Gang, Gun & Narcotics Task Forces			130,486.00	130,486.00			
JAG County Gang, Gun & Narcotics Task Forces			76,649.00	76,649.00			
Juvenile Accountability Block Grant 07	7,300.00			7,300.00			
Juvenile Accountability Block Grant 08	23,546.11			23,546.11			
Juvenile Accountability Block Grant 09			52,777.00	26,731.20	26,045.80		
Juvenile Detention Alternatives Initiative - Innovation Funding			160,000.00	160,000.00			
Juvenile Detention Alternatives Initiative 07-08		110,413.13		110,413.13			
Juvenile Detention Alternatives Initiative 09			301,553.00				301,553.00
Law Enforcement Officers Training & Equipment Fund	13,626.51	125,298.20	52,340.00	34,171.87	8,528.43		148,564.41
Megan's Law & Local Law Enforcement Assistance 09-10			21,820.00	13,847.30			7,972.70
Park Police Body Armor Replacement 07		1,714.33		1,714.23		0.10	
Park Police Body Armor Replacement 08		1,948.71		1,242.10			706.61
Project Safe Neighborhoods - Anti-Gang 07-08	1,931.03			1,931.65		(0.62)	
Project Safe Neighborhoods - Anti-Gang 08-09			175,813.00	164,119.58	2,046.36		9,647.06
Project Safe Neighborhoods 08-09			40,483.00	40,483.00			
Project Vision Grant 08-09	43,000.00	750.00		43,750.00			

(Continued)

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

	Balance Dec. 31, 2008 Encumbered	Balance Dec. 31, 2008 Reserved	Transferred from Budget Appropriations	Expended Paid or Charged	Expended Encumbered	Adjustments	Reserve Balance Dec. 31, 2009
NJ Department of Law & Public Safety (Continued)							
Prosecutor's Office Body Armor Replacement 07		$ 11,598.31		$ 11,598.00		$ 0.31	
Prosecutor's Office Body Armor Replacement 08		9,964.90					$ 9,964.90
Sexual Assault Nurse Examiner/Response Team 07-08		643.99				643.99	
Sexual Assault Response Team/Nurse Examiner 08-09		37,977.79		37,127.71	$ 850.08		
Sheriff's Office Body Armor Replacement 07	$ 2,063.00	11,526.46		2,048.10	5,510.00		6,031.36
Sheriff's Office Body Armor Replacement 08		14,311.03		14,017.25			293.78
State Facilities Education Act SFEA 08-09		292,500.00		292,500.00			
State Facilities Education Act SFEA 09-10			$ 288,000.00				288,000.00
State/Community Partnership & Family Court 06	10,000.00			10,000.00			
State/Community Partnership 07	14,980.00			11,230.00		3,750.00	
State/Community Partnership 08	200,335.49	77,188.32		277,523.81			
State/Community Partnership 09			598,900.00	355,530.94	236,291.52		7,077.54
Traffic Safety Task Force 07-08		2,572.71				2,572.71	
Traffic Safety Task Force 08-09			71,599.00	66,739.28			4,859.72
Traffic Safety Task Force 09-10			61,626.00				61,626.00
Victim Assistance Project 08-09		56,532.13		56,532.13			
Victim Witness Advocacy - Supplemental			106,320.00	55,177.24			51,142.76
Victim Witness Advocacy 09-10			267,077.00	156,387.32			110,689.68
NJ Office of Homeland Security & Preparedness							
Chemical Buffer Zone Protection Program		44,000.00		43,864.80		135.20	
State Homeland Security Grant 06-08	52,020.23	0.05		52,020.23		0.05	
State Homeland Security Grant 07-08	254,476.29	49,341.98	100,876.17	305,947.29	91,794.37		6,952.78
State Homeland Security Grant 08			933,757.04	618,144.00	44,319.29		271,293.75
NJ Office of Information Technology							
911 Coordinator Grant 08			25,000.00	5,201.45			19,798.55
Enhanced 911 - Consolidation Grant			300,000.00	1,469.77	101,054.75		197,475.48
Enhanced 911 Grant - Equipment 07	475.00	3,754.09		4,229.09			
Enhanced 911 Grant - Equipment 08-09		120,000.00		114,639.26			5,360.74
Enhanced 911 Grant - General Assistance 06-07		0.24				0.24	
Enhanced 911 Grant - General Assistance 07		3,205.92		3,206.09		(0.17)	
Enhanced 911 Grant - General Assistance 08-09	27,725.39	152,674.61		53,035.67	40,863.83		86,500.50
NJ Department of State							
PARIS Grant 06-07 Temporary Remote Storage		43,047.09				43,047.09	
PARIS Grant 07-08 Departmental Development		22.52				22.52	
PARIS Grant 07-08 EDMS Expansion	77,420.00	107,834.09		171,827.55		13,426.54	
PARIS Grant 08-09 Departmental Development & Records Management 08-0	13,440.00	267,108.95		258,368.66	11,034.21		11,146.08
PARIS Grant 08-09 Microfilming	51,900.00			51,900.00			
PARIS Grant 09-10 Departmental Development			279,868.00	51,301.48			228,566.52
PARIS Grant 09-10 Microfilming			51,500.00		51,500.00		
PARIS Grant 09-10 Municipalities Shared Services			297,081.00	24,883.00	246,467.74		25,730.26
Truancy Prevention Initiative 08-09			45,000.00	918.00			44,082.00
Truancy Prevention Initiative 09-10			15,000.00				15,000.00
NJ Department of Transportation							
Bridge Bond Act 89 & 83	244,813.86	363,489.20			244,813.86		363,489.20
Bridge Bond Act 99	129,661.26	8,704,337.20		1,490.72	301,908.45		8,530,599.29
Camden County Reflective Pavement Markings		207,969.91					207,969.91
E Atlantic Ave Bridge over Peter's Creek	3,951.00				3,951.00		
FAUS 1988		63,239.39					63,239.39

(Continued)

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

	Balance Dec. 31, 2008 Encumbered	Balance Dec. 31, 2008 Reserved	Transferred from Budget Appropriations	Expended Paid or Charged	Expended Encumbered	Adjustments	Reserve Balance Dec. 31, 2009
NJ Department of Transportation (Continued)							
FAUS 1990		$ 482,245.47					$ 482,245.47
FAUS 1991		51,232.28					51,232.28
FAUS 1992		260,016.24					260,016.24
FAUS 1993		183,789.81					183,789.81
FAUS 1994		774,116.34					774,116.34
FAUS 1994 Discretionary Browning Rd Drainage Improvements		70,000.00					70,000.00
FAUS 1995		357,757.92					357,757.92
FAUS 1996	$ 48,630.22	(0.00)			$ 48,630.22		
FAUS 1997		510,188.18					510,188.18
FAUS 1998		666,816.82					666,816.82
FAUS 1999	10,628.68	274,850.01			10,628.68		274,850.01
FAUS 00-99 Discretionary Cuthbert Blvd, Haddon & Cherry Hill Twps		4,129.67					4,129.67
FAUS 2000	8,819.36	12,516.86			8,819.36		12,516.86
FAUS 2001	10,147.20	38,121.78			10,147.20		38,121.78
FAUS 2002	94,507.03	727,990.78		$ 66,653.17	27,853.87		727,990.77
FAUS 2003	28,751.31	632,508.03			28,751.31		632,508.03
FAUS 2004	1,384,474.84	199,150.12		1,275,904.50	108,570.34		199,150.12
FAUS 2005	150,654.75	251,945.11		125,556.00	25,098.75		251,945.11
FAUS 2005 Discretionary, Browning Rd & Rt 168; Copley Rd		285,251.53					285,251.53
FAUS 2006	1,133,903.37	1,927,809.60		595,344.41	563,205.10		1,903,163.46
FAUS 2007	798,153.89	8,364.30		461,980.50	320,948.94		23,588.75
FAUS 2008	433,700.00	4,052,300.00		1,518,463.88	801,083.97		2,166,452.15
Haddonfield-Berlin Rd Signalization, Cherry Hill Twp	2,180.04	103,570.50		7,731.72	3,628.32		94,390.50
Martin Luther King Boulevard Project			$ 750,000.00				750,000.00
NJ Transportation Trust Fund - Discretionary 04 - Burnt Mill, Woodcrest & Ha		101.13					101.13
Roadway Safety Improvements - Various	538,848.00	53,902.00	308,486.00	649,247.08	209,966.53		42,022.39
Route 42 & College Drive	18,881.24		15,000,000.00	3,954,135.21	4,068,318.03		6,996,428.00
Storm Drain Repair, Atlantic Ave, Somerdale		200,000.00					200,000.00
Transportation Infrastructure Improvements	37,395.45	67,371.74			37,395.45		67,371.74
Transportation Trust Fund - Countywide Transportation Infrastructure Improve		500,000.00					500,000.00
Pass thru Delaware Valley Regional Planning Commission							
Regional GIS Implementation & Coordination 08-09		5,734.40	7,000.00	12,728.00			6.40
Regional GIS Implementation & Coordination 09-10			10,000.00	4,659.36	420.96		4,919.68
Region-wide Transportation GIS 07-08		1,507.60				$ 1,507.60	
Supportive Regional Highway Planning Program 07-08		0.72				0.72	
Supportive Regional Highway Planning Program 08-09		2,412.35		2,397.81			14.54
Supportive Regional Highway Planning Program 09-10			28,134.00	18,585.31			9,548.69
Transit Support Program TSP 07-08		60.78				60.78	
Transit Support Program TSP 08-09		11,037.62		11,023.95			13.67
Transit Support Program TSP 09-10			34,048.00	16,255.84			17,792.16
NJ Department of Treasury, Governor's Council on Alcoholism & Drug Abuse							
Municipal Alliance Grant 08	243,263.09	35,072.71		203,976.74		74,359.06	
Municipal Alliance Grant 09			630,776.00	322,675.15	304,407.00		3,693.85
Total Federal & State Grants	$ 13,348,975.30	$ 55,877,123.72	$ 82,946,266.59	$ 65,757,851.85	$ 17,576,414.81	$ 3,029,129.98	$ 65,808,968.97

(Continued)

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

	Balance Dec. 31, 2008		Transferred from Budget	Expended			Reserve Balance
	Encumbered	Reserved	Appropriations	Paid or Charged	Encumbered	Adjustments	Dec. 31, 2009
Disbursed				$ 65,657,036.68			
Accrued Salaries				100,815.17			
				$ 65,757,851.85			
Canceled to Fund Balance						$ 3,029,259.51	
Less Refunds Collected						129.53	
						$ 3,029,129.98	

COUNTY OF CAMDEN
CURRENT FUND
Statement of Reserve for Other Grants - Appropriated
For the Year Ended December 31, 2009

Program	Balance Dec. 31, 2008 Encumbered	Balance Dec. 31, 2008 Reserved	Transferred from Budget Appropriations	Expended Paid or Charged	Expended Encumbered	Canceled to Fund Balance	Balance Dec. 31, 2009
Bottles & Cans Recycling Revenue Sharing		$ 489,135.63		$ 208,170.42	$ 227,314.58		$ 53,650.63
County Clerk - Copy Machines	$ 85,474.55	70,756.71		61,544.19	23,930.36		70,756.71
Crossroads Redevelopment Area		8,550.00				$ 8,550.00	
Household Hazardous Waste Collection 08	24,721.93			24,721.93			
Joint Animal Control Group 08-09	176,000.00		$ 98,437.51	269,522.38		2,625.00	2,290.13
Larc School Improvements	33,466.63	115,215.44		31,409.63	2,057.00		115,215.44
Municipal Courtroom Construction	93,300.00		3,000,000.00	1,494,021.24	1,599,278.76		
Park Bench Program		6,200.34	2,373.00	4,808.16			3,765.18
Playground Improvements			300.00	300.00			
Public Health Priority Funding 08	37.21			36.42		0.79	
Public Health Priority Funding 09			333,276.00	322,243.77	84.70		10,947.53
Recycling Tonnage Rebate Fund	410,236.31	4,228.16		413,490.15	447.41		526.91
Regional Firefighting Training Center	409,176.19	2,950,110.31		578,521.54		2,017,321.24	763,443.72
Utility Relocation Project		1,825,063.54					1,825,063.54
Youth Center Grant - Previte		127.50		127.50			
Youth Center Library Fund		910.00			516.81		393.19
Total Other Grants	$1,232,412.82	$ 5,470,297.63	$ 3,434,386.51	$ 3,408,917.33	$ 1,853,629.62	$ 2,028,497.03	$2,846,052.98

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
Reserve for Unappropriated Grants
For the Year Ended December 31, 2009

Program	Balance Dec. 31, 2008	Received	Realized in 2009 Budget	Balance Dec. 31, 2009
Capital Transportation Program - Interest on Advances	$ 878,019.99	$ 27,384.22		$ 905,404.21
Bridge Bond Act - Interest on Advances	1,921,202.05	36,960.31		1,958,162.36
Truancy Prevention Program	33,750.00		$ 33,750.00	
Area Plan Grant		9,510.00		9,510.00
Child Care Resource & Referral Grant		4,339.66		4,339.66
Law Enforcement Officers Training & Equipment Fund		563.18		563.18
Total Unappropriated Grants	$ 2,832,972.04	$ 78,757.37	$ 33,750.00	$ 2,877,979.41

Exhibit SA-19

COUNTY OF CAMDEN
CURRENT FUND
Reserve for Alcohol Rehab Program Fees
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 351,529.00
Increased by:	
Receipts	435,785.00
	787,314.00
Decreased by:	
Anticipated as Revenue in 2009 Budget	351,529.00
Balance Dec. 31, 2009	$ 435,785.00

Exhibit SA-20

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
Accrued Salaries
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 53,805.18
Increased by:	
Transfer from Reserve for Federal and State Grants -- Appropriated	100,815.17
Balance Dec. 31, 2009	$ 154,620.35

Exhibit SA-21

COUNTY OF CAMDEN
CURRENT FUND
Reserve for Contract Settlement
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 2,500,000.00
Increased by:	
Transfer from Appropriation Reserves	3,000,000.00
	5,500,000.00
Decreased by:	
Disbursements	240,210.32
Balance Dec. 31, 2009	$ 5,259,789.68

SUPPLEMENTAL EXHIBITS

TRUST FUND

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Trust Cash -- Treasurer
For the Year Ended December 31, 2009

Balance Dec. 31, 2008			$ 4,243,251.73
Increased by:			
Receipts:			
Due from Current Fund		$ 2,100,828.86	
Reserve for Money Confiscated in Raids by County Prosecutor	$ 795,461.02		
Reserve for Special Law Enforcement	71,500.17		
Reserve for Sheriff's Special Trust Fund	27,675.72		
		894,636.91	
Interest Earned on Deposits:			
Reserve for Money Confiscated in Raids by County Prosecutor	4,260.66		
Reserve for Special Law Enforcement	991.84		
Reserve for Sheriff's Special Trust Fund	188.98		
Reserve for Asset Maintenance	213.86		
		5,655.34	
Refunds:			
Reserve for Money Confiscated in Raids by County Prosecutor		3,800.00	
Return of Contributory Share:			
Reserve for Money Confiscated in Raids by County Prosecutor		1,236.48	
Cancellation of Outstanding Checks:			
Reserve for Money Confiscated in Raids by County Prosecutor	520.00		
Reserve for Workers' Compensation Self-Insurance Fund	294.73		
		814.73	
Duplicate Bank Credit:			
Reserve for Money Confiscated in Raids by County Prosecutor		1,002.00	
Refunds - Reserve for Asset Maintenance		589.57	
			3,008,563.89
			7,251,815.62
Decreased by:			
Disbursements:			
Reserve for Money Confiscated in Raids by County Prosecutor	1,188,077.53		
Reserve for Workers' Compensation Self-Insurance Fund	2,277,468.91		
Reserve for Special Law Enforcement	199,342.09		
Reserve for Asset Maintenance	62,487.53		
		3,727,376.06	
Due to Current Fund:			
Transfer from Special Law Enforcement		2,093.27	
			3,729,469.33
Balance Dec. 31, 2009			$ 3,522,346.29

Exhibit SB-2

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Community Development Block Grants Receivable
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 4,779,438.72
Increased by:		
Federal Grants Approved in 2009		
Community Development Block Grant-Year XXXI		
B-09-UC-34-0107	$ 2,640,890.00	
Community Development Block Grant-		
B-09-UY-34-0107	690,882.00	
		3,331,772.00
		8,111,210.72
Decreased by:		
Collections by Current Fund:		
Draw downs from U.S. Department of Housing & Urban Development		2,729,760.25
Balance Dec. 31, 2009		$ 5,381,450.47

Exhibit SB-3

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for State Funded Special Services Program
For the Year Ended December 31, 2009

Increased by:	
Receipts Collected by Current Fund	$ 28,880,811.00
Decreased by:	
Disbursements by Current Fund	$ 28,880,811.00

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Due from Current Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008			$ 10,374,475.47
Increased by:			
Receipts in Current Fund:			
Community Development Block Grants Receivable	$ 2,729,760.25		
State Funded Special Services Program	28,880,811.00		
Motor Vehicle Fines Fund	3,487,618.32		
Road Opening Fees	162,855.00		
Bail Forfeitures	109,381.25		
Tax Appeals Fees	37,005.15		
Refund of Self-Insurance Fund Disbursements -			
Health Benefits	112,372.98		
General Liability	45,747.00		
Workers' Compensation	281,517.31		
County Clerk Fees	207,352.00		
Community Development Block Grants -			
Program Income	524,748.00		
Refunds	1,200.00		
Parks Department - Special Events	147,378.97		
Fire Marshal Fees	169,548.37		
Surrogate Fees	78,358.00		
Inmate Welfare Fund - Commissary Account	1,262,286.69		
Personal Attendant Services - Program Income	37,590.39		
Prosecutor's Department - Auto Theft	17,541.09		
Disposal of Forfeited Property - Federal Share - Justice Department -			
Prosecutor's Department	96,690.96		
County Environmental Health Act -			
Hazardous Materials	34,228.81		
Water	27,545.00		
Air	73,698.70		
Noise	500.00		
Solid Waste	6,000.00		
Sheriff's Department Trust	30,770.00		
Weights and Measures	53,287.00		
Disposal of Forfeited Property - Federal Share - Justice Department -			
Sheriff's Department	29,610.33		
		$ 38,645,402.57	
Interest Earned on Deposits:			
Tax Appeals Fees	929.09		
County Clerk Fees	834.73		
Surrogate Fees	321.39		
Sheriff Department Trust	332.15		
		2,417.36	
2009 Budget Appropriations:			
County Pension Funds	261,095.00		
Reserve for Workers' Compensation Self-Insurance Fund	650,000.00		
		911,095.00	

(Continued)

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Due from Current Fund
For the Year Ended December 31, 2009

Balance Carried Forward			$ 10,374,475.47
Receipts in Current Fund (Cont'd):			
2008 Budget Appropriations:			
Reserve for Health Benefits Self-Insurance Fund	$ 1,100,000.00		
Reserve for General Liability Self-Insurance Fund	1,500,000.00		
Reserve for Workers' Compensation Self-Insurance Fund	1,500,000.00		
		$ 4,100,000.00	
Transfer from Due from Federal and State Grant Fund		534,398.45	
Transfer from Special Law Enforcement		2,093.27	
			44,195,406.65
			54,569,882.12
Decreased by:			
Received from Current Fund		2,100,828.86	
Anticipated as Revenue in 2009 Budget:			
Motor Vehicle Fine Fund		3,517,470.00	
Disbursements in Current Fund:			
State Funded Special Services Program	28,880,811.00		
Payments to Pensioners	255,975.27		
Refund of Bail Forfeitures	125,056.25		
Tax Appeal Fees	5,267.00		
Health Benefit Self-Insurance Fund	1,307,535.15		
General Liability Self-Insurance Fund	1,423,185.24		
Workers' Compensation Self-Insurance Fund	6,566.30		
County Clerk Fees	289,471.18		
Community Development Block Grants	2,917,536.90		
Parks Department - Special Events	159,665.86		
Fire Marshall Fees	168,316.73		
Surrogate Fees	89,548.00		
Inmate Welfare Fund - Commissary Account	1,593,311.34		
Personal Attendant Services - Program Income	7,415.91		
Prosecutor's Department - Auto Theft	17,764.11		
County Environmental Health Act -			
Hazardous Materials	6,722.12		
Water	66,212.70		
Air	92,319.72		
Noise	198.71		
Solid Waste	60.00		
Sheriff's Department Trust	28,381.68		
Weights and Measures	56,542.87		
		37,497,864.04	
			43,116,162.90
Balance Dec. 31, 2009			$ 11,453,719.22

Exhibit SB-5

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Due from Federal and State Grant Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 534,398.45
Decreased by:	
Transfer to Due from Current Fund	$ 534,398.45

Exhibit SB-6

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Due from Camden County Library Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 553,081.80
Increased by:	
Reimbursements for Workers' Compensation Claims	40,000.00
Balance Dec. 31, 2009	$ 593,081.80

Exhibit SB-7

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Motor Vehicle Fines Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$	3,517,470.48
Increased by:		
Collections from Municipal Courts by Current Fund		3,487,618.32
		7,005,088.80
Decreased by:		
Anticipated in 2009 Budget		3,517,470.00
Balance Dec. 31, 2009	$	3,487,618.80

Exhibit SB-8

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Road Opening Fees
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$	1,251,143.93
Increased by:		
Collections by Current Fund		162,855.00
Balance Dec. 31, 2009	$	1,413,998.93

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of County Pension Funds
For the Year Ended December 31, 2009

	Total	County Detectives	Sheriff's Office	Probation Office
Balance Dec. 31, 2008	$ 142,010.24	$ 112,139.49	$ 17,846.75	$ 12,024.00
Increased by:				
2009 Budget Appropriation	261,095.00	61,669.00	161,678.00	37,748.00
	403,105.24	173,808.49	179,524.75	49,772.00
Decreased by:				
Payments to Pensioners by Current Fund	255,975.27	56,548.95	161,678.28	37,748.04
Balance Dec. 31, 2009	$ 147,129.97	$ 117,259.54	$ 17,846.47	$ 12,023.96

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 3,453,910.69
Increased by :		
Transfers from:		
Reserve for Tax Appeal Fees	$ 50,072.40	
Reserve for General Liability Self-Insurance Fund	19,718.65	
Reserve for County Clerk Fees	17,327.00	
Reserve for Community Development Block Grants	908,586.74	
Reserve for Fire Marshall Fees	6,708.20	
Reserve for Inmate Welfare Fund - Commissary Account	163,731.75	
Reserve for Personal Attendant Services Program Income	79,227.14	
Reserve for Prosecutor's Department - Auto Theft	3,794.00	
Reserve for County Environmental Health Act -		
Noise	85.00	
Solid Waste	208.03	
Reserve for Weights and Measures	1,485.91	
		1,250,944.82
		4,704,855.51
Decreased by:		
Encumbrances Cancelled:		
Reserve for Special Law Enforcement	60,082.21	
Reserve for Parks Department - Special Events	17,695.23	
Reserve for Surrogate Fees	74,335.70	
Reserve for Asset Maintenance	28,812.60	
Reserve for County Environmental Health Act -		
Water	2,085.45	
Air	4,266.56	
Reserve for Sheriff's Department Trust	11,826.57	
		199,104.32
Balance Dec. 31, 2009		$ 4,505,751.19

Exhibit SB-11

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Moneys Confiscated in Raids by County Prosecutor
For the Year Ended December 31, 2009

Balance Dec. 31, 2008			$ 3,137,031.37
Increased by:			
Confiscated Funds Received		$ 795,461.02	
Interest Earned on Deposits		4,260.66	
Refund		3,800.00	
Return of Contributory Share		1,236.48	
Duplicate Bank Credit for Bio-hazard Funds		1,002.00	
Refund from Reserve for Special Law Enforcement		614.62	
Cancellation of Outstanding Checks by Resolution		520.00	
			806,894.78
			3,943,926.15
Decreased by:			
Disbursements:			
Refunds of Confiscated Funds	$ 97,268.57		
Other Municipalities - Contributory Share	1,090,808.96		
		1,188,077.53	
Transfers to Asset Maintenance		4,823.71	
Transfers to Reserve for Special Law Enforcement		461,368.56	
			1,654,269.80
Balance Dec. 31, 2009			$ 2,289,656.35

Exhibit SB-12

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Bail Forfeitures
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 1,352,711.68
Increased by:	
Forfeiture Filings by County Counsel -- Collected by Current Fund	109,381.25
	1,462,092.93
Decreased by:	
Refunds Disbursed by Current Fund	125,056.25
Balance Dec. 31, 2009	$ 1,337,036.68

Exhibit SB-13

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Tax Appeal Fees
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 259,563.49
Increased by :		
Receipts Collected by Current Fund	$ 37,005.15	
Interest Earned on Deposits Collected by Current Fund	929.09	
		37,934.24
		297,497.73
Decreased by:		
Expenditures Paid by Current Fund	5,267.00	
Transfer to Reserve for Encumbrances	50,072.40	
		55,339.40
Balance Dec. 31, 2009		$ 242,158.33

Exhibit SB-14

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Health Benefit Self-Insurance Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 130,445.90
Increased by:		
2008 Budget Appropriation	$ 1,100,000.00	
Refund Collected by Current Fund	112,372.98	
		1,212,372.98
		1,342,818.88
Decreased by:		
Payment of Claims by Current Fund		1,307,535.15
Balance Dec. 31, 2009		$ 35,283.73

Exhibit SB-15

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for General Liability Self-Insurance Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 1,083,837.10
Increased by:		
2008 Budget Appropriation	$ 1,500,000.00	
Refunds Received by Current Fund	45,747.00	
		1,545,747.00
		2,629,584.10
Decreased by:		
Expenditures Paid by Current Fund	1,423,185.24	
Transfer to Reserve for Encumbrances	19,718.65	
		1,442,903.89
Balance Dec. 31, 2009		$ 1,186,680.21

Exhibit SB-16

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Workers' Compensation Self-Insurance Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 387,724.72
Increased by:		
2009 Budget Appropriation	$ 650,000.00	
2008 Budget Appropriation	1,500,000.00	
Refunds Received by Current Fund	281,517.31	
Due from Library Fund:		
Reimbursement of Claims	40,000.00	
Cancellation of Outstanding Check	294.73	
		2,471,812.04
		2,859,536.76
Decreased by:		
Payment of Claims	2,277,468.91	
Disbursements by Current Fund	6,566.30	
		2,284,035.21
Balance Dec. 31, 2009		$ 575,501.55

Exhibit SB-17

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for County Clerk Fees
Per N.J.S.A:22A:2-25,2-26,2-27,2-20; P.L.1965. C.123 and P.L.1968. C.13
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 307,501.69
Increased by:		
Filing Fees Collected by Current Fund	$ 207,352.00	
Filing Fees Due from the County Clerk	2,876.00	
Interest Earned on Deposits Collected by Current Fund	834.73	
		211,062.73
		518,564.42
Decreased by:		
Disbursements by Current Fund	289,471.18	
Transfer to Reserve for Encumbrances	17,327.00	
Transfers from Due from the Office of the County Clerk	2,850.00	
		309,648.18
Balance Dec. 31, 2009		$ 208,916.24

Exhibit SB-18

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Community Development Block Grants
For the Year Ended December 31, 2009

Balance Dec. 31, 2008			$ 1,584,904.69
Increased by:			
Federal Grant Approved in 2009 (B-09-UC-34-0107)		$ 2,640,890.00	
Federal Grant Approved in 2009 (B-09-UY-34-0107)		690,882.00	
Program Income -- Collected by Current Fund		524,748.00	
Refund Collected by Current Fund		1,200.00	
			3,857,720.00
			5,442,624.69
Decreased by:			
Disbursements by Current Fund --			
Salaries and Wages	$ 389,333.69		
Various Improvements - Other	2,528,203.21		
		2,917,536.90	
Transfer to Reserve for Encumbrances		908,586.74	
			3,826,123.64
Balance Dec. 31, 2009			$ 1,616,501.05

Exhibit SB-19

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Special Law Enforcement
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 514,290.87
Increased by:		
Transfers from Confiscated Funds	$ 461,368.56	
Receipts	71,500.17	
Interest Earned on Deposits	991.84	
Encumbrances Cancelled	60,082.21	
		593,942.78
		1,108,233.65
Decreased by:		
Refund to Confiscated Funds	614.62	
Other Disbursements	199,342.09	
		199,956.71
Balance Dec. 31, 2009		$ 908,276.94

Exhibit SB-20

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Parks Department - Special Events
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 15,137.30
Increased by:		
Receipts Collected by Current Fund	$ 147,378.97	
Encumbrances Cancelled	17,695.23	
		165,074.20
		180,211.50
Decreased by:		
Disbursements by Current Fund		159,665.86
Balance Dec. 31, 2009		$ 20,545.64

Exhibit SB-21

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Fire Marshal Fees
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 637,271.33
Increased by:		
Receipts - Public Safety Rebates and Fines Collected by Current Fund		169,548.37
		806,819.70
Decreased by:		
Disbursements by Current Fund	$ 168,316.73	
Transfer to Reserve for Encumbrances	6,708.20	
		175,024.93
Balance Dec. 31, 2009		$ 631,794.77

Exhibit SB-22

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Sheriff's Special Trust Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 119,692.80
Increased by:		
Receipts	$ 27,675.72	
Interest Earned on Deposits	188.98	
		27,864.70
Balance Dec. 31, 2009		$ 147,557.50

Exhibit SB-23

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Surrogate Fees
Per N.J.S.A. 22A:4-17.2
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 43,275.80
Increased by:		
Fees Collected by Current Fund	$ 78,358.00	
Encumbrances Cancelled	74,335.70	
Fees Due from the Office of the Surrogate	1,746.00	
Interest Earned on Deposits Collected by Current Fund	321.39	
		154,761.09
		198,036.89
Decreased by:		
Disbursements by Current Fund	89,548.00	
Transfers from Due from the Office of the Surrogate	956.00	
		90,504.00
Balance Dec. 31, 2009		$ 107,532.89

Exhibit SB-24

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Inmate Welfare Fund - Commissary Account
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 893,893.54
Increased by :		
Receipts Collected by Current Fund		1,262,286.69
		2,156,180.23
Decreased by:		
Disbursements by Current Fund	$ 1,593,311.34	
Transfer to Reserve for Encumbrances	163,731.75	
		1,757,043.09
Balance Dec. 31, 2009		$ 399,137.14

Exhibit SB-25

CAMDEN COUNTY
TRUST -- OTHER FUNDS
Statement of Reserve for Personal Attendant Services Program Income
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 52,738.73
Increased by:		
Receipts Collected by Current Fund		37,590.39
		90,329.12
Decreased by:		
Disbursements	$ 7,415.91	
Transfers to Reserve for Encumbrances	79,227.14	
		86,643.05
Balance Dec. 31, 2009		$ 3,686.07

Exhibit SB-26

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Asset Maintenance
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 119,210.72
Increased by:		
Transfers from Confiscated Money	$ 4,823.71	
Refunds	589.57	
Interest Earned on Deposits	213.86	
Encumbrances Cancelled	28,812.60	
		34,439.74
		153,650.46
Decreased by:		
Disbursements		62,487.53
Balance Dec. 31, 2009		$ 91,162.93

Exhibit SB-27

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Community Development Loans Receivable
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 15,342,730.00
Increased by:	
Net Increase in 2009	396,790.00
Balance Dec. 31, 2009	$ 15,739,520.00

Exhibit SB-28

COUNTY OF CAMDEN
TRUST FUND
Statement of Reserve for Community Development Loans Receivable
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 15,342,730.00
Increased by:	
Net Increase in 2009	396,790.00
Balance Dec. 31, 2009	$ 15,739,520.00

Exhibit SB-29

COUNTY OF CAMDEN
TRUST -- COUNTY OPEN SPACE FUND
Statement of Reserve for Open Space
For the Year Ended December 31, 2009

Balance Dec. 31, 2008			$ 9,337,026.51
Increased by:			
Receipts in Current Fund			
Tax Levy	$ 8,677,140.53		
Refunds	790.35		
		$ 8,677,930.88	
Interest Earned on Deposits		35,105.47	
Encumbrances Cancelled		1,446,505.10	
			10,159,541.45
			19,496,567.96
Decreased by:			
Disbursements by Current Fund			
CCIA Lease Payments	1,854,417.43		
Other Disbursements	10,725,382.99		
		12,579,800.42	
Transfers to Reserve for Encumbrances		1,857,345.34	
			14,437,145.76
Balance Dec. 31, 2009			$ 5,059,422.20

Exhibit SB-30

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Prosecutor's Department - Auto Theft
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 42,354.29
Increased by:		
Receipts Collected by Current Fund		17,541.09
		59,895.38
Decreased by:		
Disbursements by Current Fund	$ 17,764.11	
Transfers to Reserve for Encumbrances	3,794.00	
		21,558.11
Balance Dec. 31, 2009		$ 38,337.27

Exhibit SB-31

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Disposal of Forfeited Property -
Federal Share - Justice Department - Prosecutor's Department
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 204,611.42
Increased by:	
Receipts Collected by Current Fund	96,690.96
Balance Dec. 31, 2009	$ 301,302.38

Exhibit SB-32

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for County Environmental Health Act - Hazardous Materials
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 83,343.17
Increased by:	
Receipts Collected by Current Fund	34,228.81
	117,571.98
Decreased by:	
Disbursements by Current Fund	6,722.12
Balance Dec. 31, 2009	$ 110,849.86

Exhibit SB-33

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for County Environmental Health Act - Water
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 38,004.67
Increased by:		
Receipts Collected by Current Fund	$ 27,545.00	
Encumbrances Cancelled	2,085.45	
		29,630.45
		67,635.12
Decreased by:		
Disbursements by Current Fund		66,212.70
Balance Dec. 31, 2009		$ 1,422.42

Exhibit SB-34

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for County Environmental Health Act - Air
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 307,485.54
Increased by:		
Receipts Collected by Current Fund	$ 73,698.70	
Encumbrances Cancelled	4,266.56	
		77,965.26
		385,450.80
Decreased by:		
Disbursements by Current Fund		92,319.72
Balance Dec. 31, 2009		$ 293,131.08

Exhibit SB-35

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for County Environmental Health Act - Noise
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 1,951.60
Increased by:		
Receipts Collected by Current Fund		500.00
		2,451.60
Decreased by:		
Disbursements by Current Fund	$ 198.71	
Transfer to Reserve for Encumbrances	85.00	
		283.71
Balance Dec. 31, 2009		$ 2,167.89

Exhibit SB-36

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for County Environmental Health Act - Solid Waste
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 17,621.27
Increased by:		
Receipts Collected by Current Fund		6,000.00
		23,621.27
Decreased by:		
Disbursements by Current Fund	$ 60.00	
Transfer to Reserve for Encumbrances	208.03	
		268.03
Balance Dec. 31, 2009		$ 23,353.24

Exhibit SB-37

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Sheriff's Department Trust
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 78,727.67
Increased by:		
Receipts Collected by Current Fund	$ 30,770.00	
Fees Due from Sheriff	3,026.00	
Interest Earned on Deposits Collected by Current Fund	332.15	
Encumbrances Cancelled	11,826.57	
		45,954.72
		124,682.39
Decreased by:		
Disbursements by Current Fund	28,381.68	
Transfers from Due from the Office of the Sheriff	1,862.00	
		30,243.68
Balance Dec. 31, 2009		$ 94,438.71

Exhibit SB-38

COUNTY OF CAMDEN
TRUST -- COUNTY OPEN SPACE FUND
Statement of Due from Current Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$10,783,531.61
Increased by:		
Receipts in Current Fund	$8,677,930.88	
Interest Earned on Deposits Collected by Current Fund	35,105.47	
		8,713,036.35
		19,496,567.96
Decreased by:		
Disbursements in Current Fund		12,579,800.42
Balance Dec. 31, 2009		$ 6,916,767.54

Exhibit SB-39

COUNTY OF CAMDEN
TRUST -- COUNTY OPEN SPACE FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 1,446,505.10
Increased by:	
2009 Encumbrances	1,857,345.34
	3,303,850.44
Decreased by:	
Encumbrances Cancelled	1,446,505.10
Balance Dec. 31, 2009	$ 1,857,345.34

Exhibit SB-40

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Weights and Measures
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 65,457.66
Increased by:		
Receipts Collected by Current Fund		53,287.00
		118,744.66
Decreased by:		
Disbursements by Current Fund	$ 56,542.87	
Transfer to Reserve for Encumbrances	1,485.91	
		58,028.78
Balance Dec. 31, 2009		$ 60,715.88

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Disposal of Forfeited Property -
Federal Share - Justice Department - Sheriff's Department
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$	5,347.60
Increased by:		
Receipts Collected by Current Fund		29,610.33
Balance Dec. 31, 2009	$	34,957.93

SUPPLEMENTAL EXHIBITS

CAPITAL FUND

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Analysis of Capital Cash and Investments
For the Year Ended December 31, 2009

	Balance Dec. 31, 2008	Transfers From	Transfers To	Balance Dec. 31, 2009
Fund Balance	$ 236,382.61			$ 236,382.61
Capital Improvement Fund	157,755.87			157,755.87
Due from Acquisition Funding Acct-1992	(141,411.35)	$ 47,644.40		(189,055.75)
Due from Acquisition Funding Acct-1993	(135,820.19)	2,122.24	$ 3,709.99	(134,232.44)
Due from Acquisition Funding Acct-1994	(130,004.83)	22.00	22.00	(130,004.83)
Due from Acquisition Funding Acct-1995	(25,795.00)	4,885.52	491.76	(30,188.76)
Due from Acquisition Funding Acct-1996	(8,422.71)			(8,422.71)
Due from Acquisition Funding Acct-1997	(315,777.42)	12,418.16	20,414.40	(307,781.18)
Due from Acquisition Funding Acct-1998	(476,556.41)	396,504.02	331,226.16	(541,834.27)
Due from Acquisition Funding Acct-1999	(2,247,008.43)	26,895.05	13,379.12	(2,260,524.36)
Due from Acquisition Funding Acct-2000	(2,111,025.27)	60,226.61	32,616.62	(2,138,635.26)
Due from Acquisition Funding Acct-2001	(1,285,708.42)	21,908.40	161,720.30	(1,145,896.52)
Due from Acquisition Funding Acct-2002	(1,498,669.67)	162,484.71	23,898.20	(1,637,256.18)
Due from Acquisition Funding Acct-2003	958,763.80	3,069,581.56	2,296,467.65	185,649.89
Due from Acquisition Funding Acct-2003 Open Space	2,115,498.13	1,810,338.00	1,245,640.00	1,550,800.13
Due from Acquisition Funding Acct-2004	(1,593,650.07)	209,331.61	2,280,516.64	477,534.96
Due from Acquisition Funding Acct-2005	3,512,292.68	8,230,778.89	6,768,018.98	2,049,532.77
Due from Acquisition Funding Acct-2006	(1,026,496.51)	856,935.05	1,000,142.06	(883,289.50)
Due from Acquisition Funding Acct-2007	(4,416,617.60)	7,765,455.94	10,250,374.88	(1,931,698.66)
Due from Acquisition Funding Acct-2008	(6,059,058.17)	5,131,175.59	10,107,601.33	(1,082,632.43)
Due from Acquisition Funding Acct-2009		1,737,706.74		(1,737,706.74)
Reserve for Arbitrage Interest	250,027.58	39,033.00		210,994.58
Reserve for Payment of Debt Service	4,961,949.10	4,500,000.00	2,346,413.32	2,808,362.42
Due from Current Fund	(1,192,435.56)	32,470,339.07	32,835,458.52	(827,316.11)
Due from Federal and State Grant Fund	(1,328,000.00)		1,328,000.00	
Reserve for Encumbrances	11,799,787.84	5,740,314.34	1,249,988.97	7,309,462.47
Total	$ -	$ 72,296,100.90	$ 72,296,100.90	$ -

Exhibit SC-2

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Due from Current Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008			$ 1,192,435.56
Increased by:			
Receipts Collected by Current Fund:			
Due From Trustee - Acquisition Funding	$ 28,795,925.75		
Reserve for Payment of Bonds	2,346,413.32		
		$ 31,142,339.07	
Transfer from Due from Federal & State Grant Fund		1,328,000.00	
			32,470,339.07
			33,662,774.63
Decreased by:			
Disbursements by Current Fund:			
Due From Trustee - Acquisition Funding	28,296,425.52		
Reserve for Arbitrage Interest	39,033.00		
		28,335,458.52	
Anticipated as Revenue in 2009 Budget:			
Reserve for Payment of Debt Service		4,500,000.00	
			32,835,458.52
Balance Dec. 31, 2009			$ 827,316.11

Exhibit SC-3

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Due from Federal & State Grant Fund
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 1,328,000.00
Decreased by:	
Transfer to Due from Current Fund	$ 1,328,000.00

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

Balance Dec. 31, 2008			$ 29,337,813.19
Decreased by:			
Loans Paid by Budget Appropriation:			
Wiggins Park	$ 50,045.50		
Challenge Grove	60,256.14		
Children's Garden	33,108.44		
		$ 143,410.08	
Bonds Paid by Budget Appropriation		4,385,000.00	
			4,528,410.08
Balance Dec. 31, 2009			$ 24,809,403.11

Exhibit SC-5

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

Balance Dec. 31, 2008	$ 4,000,000.00
Decreased by:	
Cancellation of Improvement Authorization - Ordinance #1018	$ 4,000,000.00

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Due from Trustee - Acquisition Funding Account
For the Year Ended December 31, 2009

Balance Dec. 31, 2008				$ 14,885,467.44
Reserve for Encumbrances:				
1992 Projects		$ 16,296.70		
1995 Projects		3,831.76		
2009 Projects		1,229,860.51		
			$ 1,249,988.97	
Disbursed by Current Fund:				
1992 Projects	$ 31,347.70			
1993 Projects	2,122.24			
1994 Projects	22.00			
1995 Projects	1,053.76			
1997 Projects	12,418.16			
1998 Projects	396,504.02			
1999 Projects	26,895.05			
2000 Projects	60,226.61			
2001 Projects	21,908.40			
2002 Projects	162,484.71			
2003 Open Space	1,810,338.00			
2003 Projects	569,581.56			
2004 Projects	209,331.61			
2005 Projects	2,730,778.89			
2006 Projects	856,935.05			
2007 Projects	7,765,455.94			
2008 Projects	5,131,175.59			
2009 Projects	507,846.23			
		20,296,425.52		
Refund to Trustee:				
2003 Projects	2,500,000.00			
2005 Projects	5,500,000.00			
		8,000,000.00		
			28,296,425.52	
				29,546,414.49
				44,431,881.93
Decreased by:				
Receipts Collected by Current Fund:				
1995 Projects			491.76	
1998 Projects			286,221.00	
2000 Projects			3,384.77	
2001 Projects			6,185.06	
2002 Projects			23,794.12	
2003 Open Space			760,640.00	
2003 Projects			2,264,067.40	
2004 Projects			2,158,182.53	
2005 Projects			6,130,458.26	
2006 Projects			856,935.05	
2007 Projects			7,765,155.94	
2008 Projects			8,540,409.86	
				28,795,925.75
Balance Carried Forward				15,635,956.18

(Continued)

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Due from Trustee - Acquisition Funding Account
For the Year Ended December 31, 2009

Balance Brought Forward		$ 15,635,956.18
Reserve for Encumbrances Cancelled:		
1993 Projects	$ 3,709.99	
1994 Projects	22.00	
1997 Projects	20,414.40	
1998 Projects	45,005.16	
1999 Projects	13,379.12	
2000 Projects	29,231.85	
2001 Projects	155,535.24	
2002 Projects	104.08	
2003 Open Space	485,000.00	
2003 Projects	32,400.25	
2004 Projects	122,334.11	
2005 Projects	637,560.72	
2006 Projects	143,207.01	
2007 Projects	2,485,218.94	
2008 Projects	1,567,191.47	
		5,740,314.34
Balance Dec. 31, 2009		$ 9,895,641.84

Analysis of Balance December 31, 2009	
1992 Projects	$ 189,055.75
1993 Projects	134,232.44
1994 Projects	130,004.83
1995 Projects	30,188.76
1996 Projects	8,422.71
1997 Projects	307,781.18
1998 Projects	541,834.27
1999 Projects	2,260,524.36
2000 Projects	2,138,635.26
2001 Projects	1,145,896.52
2002 Projects	1,637,256.18
2003 Projects	(185,649.89)
2003 Open Space	(1,550,800.13)
2004 Projects	(477,534.96)
2005 Projects	(2,049,532.77)
2006 Projects	883,289.50
2007 Projects	1,931,698.66
2008 Projects	1,082,632.43
2009 Projects	1,737,706.74
	$ 9,895,641.84

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

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2009 Date	Amount	Interest Rate	Balance Dec. 31, 2008	Paid by Budget Appropriation	Balance Dec. 31, 2009
General Obligation Bonds, Series 1994A	02/15/94	$ 39,150,000.00	2/1/10 - 11	$ 490,000.00	5.00%			
			02/01/12	485,000.00	5.00%	$ 1,955,000.00	$ 490,000.00	$ 1,465,000.00
Pension Refunding	03/01/03	9,525,000.00	10/01/10	195,000.00	4.40%			
			10/01/11	240,000.00	4.60%			
			10/01/12	290,000.00	4.80%			
			10/01/13	355,000.00	4.90%			
			10/01/14	410,000.00	5.00%			
			10/01/15	475,000.00	5.10%			
			10/01/16	550,000.00	5.20%			
			10/01/17	630,000.00	5.30%			
			10/01/18	720,000.00	5.40%			
			10/01/19	820,000.00	5.60%			
			10/01/20	930,000.00	5.60%			
			10/01/21	1,050,000.00	5.60%	6,820,000.00	155,000.00	6,665,000.00
General Improvement Refunding	11/13/03	18,430,000.00	02/01/10	2,390,000.00	4.00%			
			02/01/11	2,360,000.00	4.00%			
			02/01/12	2,350,000.00	5.00%	9,505,000.00	2,405,000.00	7,100,000.00
General Improvement Refunding	01/22/04	12,540,000.00	02/01/10	1,365,000.00	3.00%			
			02/01/11	1,380,000.00	3.25%			
			02/01/12	1,410,000.00	5.00%			
			02/01/13	1,440,000.00	3.125%			
			02/01/14	1,455,000.00	3.25%			
			02/01/15	1,435,000.00	3.50%	9,820,000.00	1,335,000.00	8,485,000.00
					Total	$ 28,100,000.00	$ 4,385,000.00	$ 23,715,000.00

Exhibit SC-8

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Loans Payable - Green Acres - Wiggins Park
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 260,490.84
Decreased by:	
Payments made by Budget Appropriations	50,045.50
Balance Dec. 31, 2009	$ 210,445.34

Exhibit SC-9

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Loans Payable - Green Acres - Challenge Grove
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 448,096.45
Decreased by:	
Payments made by Budget Appropriations	60,256.14
Balance Dec. 31, 2009	$ 387,840.31

Exhibit SC-10

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Loans Payable - Children's Garden
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 529,225.90
Decreased by:	
Payments made by Budget Appropriations	33,108.44
Balance Dec. 31, 2009	$ 496,117.46

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2009

Ordinance Number	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2008 Unfunded	Authorizations Cancelled
1018	Gateway Office Park Redevelopment Project	5/15/08	4,000,000.00	$ 4,000,000.00	$ 4,000,000.00

Exhibit SC-12

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

Balance Dec. 31, 2008	$ 11,799,787.84
Increased by 2008 Encumbrances	
Transfers from:	
Due from Acquisition Funding	1,249,988.97
	13,049,776.81
Decreased by:	
Cancellations - Due from Acquisition Funding	5,740,314.34
Balance Dec. 31, 2009	$ 7,309,462.47

Exhibit SC-13

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Reserve for Arbitrage Interest
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 250,027.58
Decreased by:	
Disbursement by Current Fund	39,033.00
Balance Dec. 31, 2009	$ 210,994.58

Exhibit SC-14

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Obligations Under Capital Lease
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 220,715,255.66
Increased by:		
Obligations Issued		14,130,000.00
		234,845,255.66
Decreased by:		
Obligations Refunded	$ 14,375,000.00	
Principal Payment by Budget Appropriation	16,713,714.61	
		31,088,714.61
Balance Dec. 31, 2009		$ 203,756,541.05

Exhibit SC-15

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Obligations Under Capital Loan Agreement
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$ 51,950,000.00
Increased by:	
Obligations Issued	21,110,000.00
	73,060,000.00
Decreased by:	
Principal Payment by Budget Appropriation	770,000.00
Balance Dec. 31, 2009	$ 72,290,000.00

Exhibit SC-16

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Reserve for Payment of Debt Service
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 4,961,949.10
Increased by:		
Refunds Collected by Current Fund:		
Interest on Acquisition Funding	$ 784,959.87	
Camden County College	580,708.85	
State of New Jersey - Emergency Road Repairs	383,091.65	
Superior Court	170,428.00	
Health Services Center - Early Retirement Refunding	159,136.50	
Board of Social Services	134,375.00	
Boro of Collingswood	125,000.00	
Cherry Hill Little League	8,347.00	
Prosecutor's Office	364.45	
Larc School	2.00	
		2,346,413.32
		7,308,362.42
Decreased by:		
Anticipated in 2009 Budget		4,500,000.00
Balance Dec. 31, 2009		$ 2,808,362.42

Exhibit SC-17

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

Balance Dec. 31, 2008	$ 4,000,000.00
Decreased by:	
Cancellation of Improvement Authorization - Ordinance #1018	$ 4,000,000.00

SUPPLEMENTAL EXHIBITS

OTHER OFFICIALS AND INSTITUTIONS

COUNTY OF CAMDEN
COUNTY CLERK
Statements of Assets, Liabilities and Reserve--Regulatory Basis
As of December 31, 2009 and 2008

ASSETS	2009	2008
Cash--County Clerk	$ 11,253.77	$ 9,482.01
Cash--Register of Deeds	371,566.79	516,471.79
Protested Checks	747.00	18,947.08
Due from Camden County Parks Department (Concert Tickets)	252.50	
Change Fund	625.00	625.00
	$ 384,445.06	$ 545,525.88
LIABILITIES AND RESERVES		
Due to County Treasurer	$ 84,805.08	$ 88,352.59
Reserve for Lawyers' Deposits	144,148.58	157,611.44
Due to Passport Agency	3,254.70	3,704.85
Due to Secretary of State of New Jersey	777.00	781.50
Due to Camden County Parks Department (Concert Tickets)		232.50
Reserve for Realty Transfer Fees	150,162.70	291,799.00
Refunds Payable	672.00	2,419.00
Reserve for Change Fund	625.00	625.00
	$ 384,445.06	$ 545,525.88

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

COUNTY OF CAMDEN
COUNTY CLERK
Statement of Income Due County
For the Year Ended December 31, 2009

Balance Dec. 31, 2008				$ 88,352.59
Increased by Income for 2009:				
Register of Deeds:				
Fees	$ 2,986,331.86			
Increased Recording and Filing Fees	1,734,039.80			
		$ 4,720,371.66		
Increased Realty Transfer Fees:				
Miscellaneous Current Fund Share		175,620.88		
Public Health Priorty Funding Share		333,276.00		
Interest		6,038.24		
Cancellation of Outstanding Checks		3,286.55		
Coin Operated Machines		3,879.00		
Total for Register of Deeds			$ 5,242,472.33	
County Clerk - Other:				
Fees	399,635.75			
Increased Fees	200,000.00			
		599,635.75		
Interest		147.13		
Total for County Clerk - Other			599,782.88	
			5,842,255.21	
Add:				
Fees--Trust Fund -- Register of Deeds		185,146.00		
Fees--Trust Fund -- County Clerk - Other		22,232.00		
			207,378.00	
				6,049,633.21
				6,137,985.80

(Continued)

COUNTY OF CAMDEN
COUNTY CLERK
Statement of Income Due County
For the Year Ended December 31, 2009

Total Income Carried Forward			$ 6,137,985.80
Decreased by:			
Payments to County Treasurer:			
Fees--Current Fund			
County Clerk - Other:			
Fees	$ 396,987.75		
Increased Fees	200,000.00		
		$ 596,987.75	
Register of Deeds:			
Fees	2,999,654.64		
Increased Recording and Filing Fees	1,730,383.80		
		4,730,038.44	
Increased Realty Transfer Fees:			
Miscellaneous Current Fund Share	178,446.63		
Public Health Priorty Funding Share	333,276.00		
		511,722.63	
Interest--			
County Clerk - Other		149.72	
Register of Deeds		3,030.98	
Coin Operated Machines		3,899.20	
Fees--Trust Fund			
County Clerk - Other	22,166.00		
Register of Deeds	185,186.00		
		207,352.00	
			6,053,180.72
Balance Dec. 31, 2009			$ 84,805.08

Analysis of Balance:

Current Fund			
Fees:			
County Clerk - Other	$ 7,246.50		
Register of Deeds	59,148.52		
		$ 66,395.02	
Interest:			
County Clerk - Other		6.07	
Register of Deeds		226.39	
Cancellation of Outstanding Checks - Miscellaneous Revenue Not Anticipated		15,246.40	
Coin Operated Machines		55.20	
			$ 81,929.08
Trust Fund			
Fees			2,876.00
			$ 84,805.08

COUNTY OF CAMDEN
COUNTY CLERK
Statement of Reserve for Realty Transfer Fees
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		$ 291,799.00
Income for 2009		
Increased by Receipts:		
State Transfer Fees	$ 4,466,678.92	
Public Records Preservation	1,814,855.00	
Neighborhood Preservation Non-Lapsing Revolving Fund	790,715.25	
		7,072,249.17
		7,364,048.17
Decreased by Disbursements:		
State Transfer Fees	$ 4,600,187.47	
Public Records Preservation	1,811,550.00	
Neighborhood Preservation Non-Lapsing Revolving Fund	802,148.00	
		7,213,885.47
Balance Dec. 31, 2009		$ 150,162.70

Analysis of Balance:

State Transfer Fees	$ 110,606.20
Public Records Preservation	26,190.00
Neighborhood Preservation Non-Lapsing Revolving Fund	13,366.50
	$ 150,162.70

COUNTY OF CAMDEN
OFFICE OF THE SURROGATE
Statements of Assets, Liabilities and Reserve--Regulatory Basis
As of December 31, 2009 and 2008

ASSETS	2009	2008
Revenue Account:		
Cash-Regular	$ 14,127.99	$ 14,161.80
Change Fund	300.00	300.00
	$ 14,427.99	$ 14,461.80

LIABILITIES AND RESERVES		
Attorneys' Deposits	$ 7,237.35	$ 4,807.60
Due to County	6,890.64	9,354.20
Reserve for Change Fund	300.00	300.00
	$ 14,427.99	$ 14,461.80

See Exhibit SL for Cash Reconciliation Dec. 31, 2009

COUNTY OF CAMDEN
OFFICE OF THE SURROGATE
Statement of Income Due County
For the Year Ended December 31, 2009

Balance December 31, 2008				$ 9,354.20
Increased by Income for 2008:				
Probate and Administration Fees	$ 329,077.07			
Increased Probate and Administration Fees	179,732.00			
Lawyers' Charges	35,988.00			
		$ 544,797.07		
Recap Income:				
Income - Due Current Fund		$ 285,917.07		
Increased Fees - Due Current Fund		179,732.00		
Service Fees - Due Trust Fund		79,148.00		
			$ 544,797.07	
Interest Earned			157.82	
				544,954.89
				554,309.09
Decreased by:				
Payments to County Treasurer:				
Fees--Due to Current Fund			$ 289,171.07	
Increased Fees--Due to Current Fund			179,732.00	
Fees--Due to Trust Fund			78,358.00	
Interest Earned			157.38	
				547,418.45
Balance December 31, 2009				$ 6,890.64
Analysis of Balance December 31, 2009				
Current Fund				$ 5,133.00
Interest				11.64
Trust Fund				1,746.00
				$ 6,890.64

COUNTY OF CAMDEN
SHERIFF'S OFFICE
Statements of Assets, Liabilities and Reserve--Regulatory Basis
As of December 31, 2009 and 2008

ASSETS	2009	2008
Cash--Regular	$ 2,368,338.89	$ 1,984,572.33
Cash--Informant Fees	165.00	165.00
	$ 2,368,503.89	$ 2,300,903.42
LIABILITIES AND RESERVES		
Due to County Treasurer	$ 24,831.74	$ 46,336.93
Reserve for Lawyers' Deposits:		
Current	352,194.26	452,585.44
Real Estate	1,357,514.57	855,475.22
Wage Executions	633,798.32	630,174.74
Reserve for Informant Fees	165.00	165.00
	$ 2,368,503.89	$ 2,300,903.42

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

COUNTY OF CAMDEN
SHERIFF'S OFFICE
Statement of Income Due County
For the Year Ended December 31, 2009

Balance Dec. 31, 2008				$ 46,336.93
Income for 2009				
Lawyer's Costs--Current	$ 156,578.86			
Lawyer's Costs--Real Estate	481,585.58			
Commissions on Wage Executions	132,551.00			
Commissions on Executions--Chancery and Law	220,100.94			
		$ 990,816.38		
Recap Income:				
Income - Due Current Fund		$ 709,882.38		
Increased Fees - Due Current Fund		249,000.00		
Service Fees - Due Trust Fund		31,934.00		
			$ 990,816.38	
Interest Earned			8,489.04	
				999,305.42
				1,045,642.35
Less:				
Payments to County Treasurer:				
Lawyers' Costs--Current	$ 167,803.49			
Lawyers' Costs--Real Estate	504,647.82			
Commissions on Wage Executions	130,683.23			
Commissions on Executions--Chancery and Law	210,840.31			
Due from County - Outstanding Checks Cancelled				
		$ 1,013,974.85		
Recap Payments:				
Payments to Current Fund		$ 734,204.85		
Payments to Current Fund - Increased Fees		249,000.00		
Payments to Trust Fund		30,770.00		
			1,013,974.85	
Interest Earned			6,835.76	
				1,020,810.61
Balance Dec. 31, 2009				$ 24,831.74

Analysis of Balance:

Current Fund:	
Fees	$ 19,042.38
Interest	2,282.27
Cancellation of Outstanding Checks - Miscellaneous Revenue Not Anticipated	481.09
Trust Fund:	
Fees	3,026.00
	$ 24,831.74

COUNTY OF CAMDEN
COUNTY ADJUSTOR
Statements of Assets and Liabilities--Regulatory Basis
As of December 31, 2009 and 2008

ASSETS	2009	2008
Due from Outside Agency	$ 568.26	---
LIABILITIES		
Due to County Treasurer	$ 568.26	---

COUNTY OF CAMDEN
COUNTY ADJUSTOR
Statement of Income Due County
For the Year Ended December 31, 2009

Income for 2009	
Received by County Adjustor:	
Board of County Patients	$ 181,537.18
Decreased by	
Payments to County Treasurer	180,968.92
Balance December 31, 2009	$ 568.26

COUNTY OF CAMDEN
CAMDEN COUNTY WORK RELEASE PROGRAM
Statements of Assets and Liabilities--Regulatory Basis
As of December 31, 2009 and 2008

ASSETS	2009	2008
Cash	$ 26,133.88	$ 24,636.92
LIABILITIES		
Due to County Treasurer	$ 6,600.00	$ 8,560.00
Inmates' Accounts	1,152.55	904.88
Reserve for Work Release	18,381.33	15,172.04
	$ 26,133.88	$ 24,636.92

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

COUNTY OF CAMDEN
CAMDEN COUNTY WORK RELEASE PROGRAM
Statement of Income Due County
For the Year Ended December 31, 2009

Balance Dec. 31, 2008	$	8,560.00
Income for 2009		
Maintenance Charges		6,720.00
		15,280.00
Decreased by		
Payments to County Treasurer:		
Maintenance Charges		8,680.00
Balance Dec. 31, 2009	$	6,600.00

COUNTY OF CAMDEN
BOARD OF TAXATION
Statements of Assets, Liabilities and Reserve--Regulatory Basis
As of December 31, 2009 and 2008

ASSETS	2009	2008
Cash	---	---
LIABILITIES AND RESERVES		
Reserve for Tax Appeals	---	---

COUNTY OF CAMDEN
BOARD OF TAXATION
Statement of Reserve for Tax Appeals
For the Year Ended December 31, 2009

Increased by:	
Receipts	$ 37,005.15
Decreased by:	
Payments to County Treasurer--Trust Fund	$ 37,005.15

COUNTY OF CAMDEN

HEALTH DEPARTMENT

Statements of Assets, Liabilities and Reserve--Regulatory Basis

As of December 31, 2009 and 2008

ASSETS	2009	2008
Cash	---	---
LIABILITIES		
Due to County Treasurer	---	---

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

COUNTY OF CAMDEN
HEALTH DEPARTMENT
Statement of Income Due County
For the Year Ended December 31, 2009

Balance Dec. 31, 2008		---
Increased by:		
2009 Accruals:		
Third Party Reimbursements	$ 22,688.80	
Environmental Fees Collections	210,999.00	
Environmental Quality Enforcement:		
Hazardous Materials	34,228.81	
Water	27,545.00	
Air	73,698.70	
Noise	500.00	
Solid Waste	6,000.00	
		$ 375,660.31
		375,660.31
Decreased by Payments to County Treasurer:		
Third Party Reimbursements	$ 22,688.80	
Environmental Fees Collections	210,999.00	
Environmental Fees Disbursed to Trust Fund:		
Current Year Receipts:		
Hazardous Materials	34,228.81	
Water	27,545.00	
Air	73,698.70	
Noise	500.00	
Solid Waste	6,000.00	
		$ 375,660.31

COUNTY OF CAMDEN
Statement of Cash Reconciliation
As of December 31, 2009

	Bank Balance or (Overdraft)	Deposits of	Amount	Cash on Hand	Outstanding Checks Per Permanent Record	Balance or (Overdraft) Dec. 31, 2009	Statement Ref.
County Clerk - Other	$ 20,262.32	Various	$ 11,893.40		$ 20,901.95	$ 11,253.77	SE
County Clerk - Register of Deeds	354,999.73	Various	47,486.45		30,919.39	371,566.79	SE
County Clerk - Change Fund				$ 625.00		625.00	SE
Surrogate - Regular	11,440.58	Various	2,687.41			14,127.99	SF
Surrogate - Change Fund				300.00		300.00	SF
Sheriff - Regular	2,520,850.64	Various	1,572.91		154,084.66	2,368,338.89	SG
Sheriff - Informant Fees Cash				165.00		165.00	SG
Work Release	26,133.88					26,133.88	SI
	$ 2,933,687.15		$ 63,640.17	$ 1,090.00	$ 205,906.00	$ 2,792,511.32	

COUNTY OF CAMDEN

PART 2

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

FOR THE YEAR ENDED DECEMBER 31, 2009

COUNTY OF CAMDEN
Schedule of Findings and Recommendations
For the Year Ended December 31, 2009

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
Summary Schedule of Prior Year Audit Findings
And Questioned Costs as Prepared by Management

This section identifies the status of prior year findings related to the financial statements that are required to be reported in accordance with Government Auditing Standards.

FINANCIAL STATEMENT FINDINGS

None.

COUNTY OF CAMDEN
Officials in Office and Surety Bonds

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

Name	Title	Amount of Surety Bond	
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. Mungioli	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

Michael D. Cesaro
Certified Public Accountant
Registered Municipal Accountant