

COUNTY OF CAMDEN
STATE OF NEW JERSEY
REPORT OF SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR 2010

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

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

Compliance

We have audited the compliance of the County of Camden, in the State of New Jersey, with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement and the New Jersey State Grant Compliance Supplement that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2010. The County's major federal and state programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County of Camden complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2010.

Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified one deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying Schedule of Findings and Questioned Costs as finding 2010-1. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Schedule of Expenditures of Federal Awards and State Financial Assistance

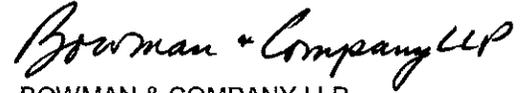
We have audited the financial statements [regulatory basis] of the County as of and for the year ended December 31, 2010, and have issued our report thereon dated July 26, 2011. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and New Jersey Circular 04-04-OMB and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

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

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Michael D. Cesaro
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
September 26, 2011

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COUNTY OF CAMDEN
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA#	Pass-Through Entity ID#	State Account Number	Program or Award Amount	Matching Contribution	Grant Period	
						From	To
DEPARTMENT OF AGRICULTURE							
Pass Through New Jersey Department of Agriculture:							
School Breakfast Program	10.553	00809200	100-010-3360-096	\$ 36,087.42		10-1-08	9-30-09
School Breakfast Program	10.553	00809200	100-010-3360-096	12,350.52		10-1-09	9-30-10
School Breakfast Program	10.553	00809200	100-010-3360-096			10-1-10	9-30-11
Program Total							
National School Lunch Program	10.555	00809200	100-010-3360-096	54,924.25		10-1-08	9-30-09
National School Lunch Program	10.555	00809200	100-010-3360-096	18,719.10		10-1-09	9-30-10
National School Lunch Program	10.555	00809200	100-010-3360-096			10-1-10	9-30-11
Program Total							
Child Nutrition Cluster Total							
Pass Through New Jersey Department of Health & Senior Services:							
Special Supplemental Nutrition Program for							
Women, Infants and Children:							
Women, Infants and Children	10.557	08-141-WIC-L-1	4560-113-6140-0752	1,278,000.00		10-1-07	9-30-08
Women, Infants and Children	10.557	09-141-WIC-L-2	4560-113-6140-0752	1,355,300.00		10-1-08	9-30-09
Women, Infants and Children	10.557	10-141-WIC-L-3	4560-113-6140-0752	1,570,200.00		10-1-09	9-30-10
Women, Infants and Children	10.557	FHS-2011-WIC-016	4560-113-6140-0752	1,506,200.00		10-1-10	9-30-11
Food Coupons (A)	10.557	N/A	N/A	9,180,985.00		10-1-08	9-30-09
Food Coupons (A)	10.557	N/A	N/A	2,224,647.00		10-1-09	9-30-10
Food Coupons (A)	10.557	N/A	N/A	2,185,408.00		10-1-10	9-30-11
Program Total							
Pass Through New Jersey Department of Agriculture:							
Commodity Supplemental Food Program (B)	10.565	N/A	N/A	5,679.04	359.55	2 1-1-08	12-31-08
Commodity Supplemental Food Program (B)	10.565	N/A	N/A	8,550.17	618.05	2 1-1-09	12-31-09
Commodity Supplemental Food Program (B)	10.565	N/A	N/A	7,813.03	566.35	2 1-1-10	12-31-10
Program Total							
Pass Through New Jersey Department of Health & Senior Services:							
Senior Farmers Market Program	10.576	10-190-WIC-L-0		3,000.00		6-1-10	9-30-10
TOTAL DEPARTMENT OF AGRICULTURE							
DEPARTMENT OF HOUSING & URBAN DEVELOPMENT							
Community Development Block Grants	14.218	B-00-UC-34-0107	N/A	2,861,000.00	302,539.00	3 7-1-00	6-30-01
Community Development Block Grants	14.218	B-02-UC-34-0107	N/A	3,067,000.00	565,354.00	3 7-1-02	6-30-03
Community Development Block Grants	14.218	B-03-UC-34-0107	N/A	3,012,000.00	953,635.00	3 7-1-03	6-30-04
Community Development Block Grants	14.218	B-04-UC-34-0107	N/A	3,037,000.00	1,107,237.00	3 7-1-04	6-30-05
Community Development Block Grants	14.218	B-05-UC-34-0107	N/A	2,890,386.00	897,924.00	3 7-1-05	6-30-06
Community Development Block Grants	14.218	B-06-UC-34-0107	N/A	2,622,657.00	703,294.00	3 7-1-06	6-30-07
Community Development Block Grants	14.218	B-07-UC-34-0107	N/A	2,622,934.00	509,415.00	3 7-1-07	6-30-08
Community Development Block Grants	14.218	B-08-UC-34-0107	N/A	2,547,304.00	409,986.00	3 7-1-08	6-30-09
Community Development Block Grants	14.218	B-09-UC-34-0107	N/A	2,640,890.00	588,004.00	3 7-1-09	6-30-10
Community Development Block Grants	14.218	B-10-UC-34-0107	N/A	2,851,935.00	175,880.00	3 7-1-10	6-30-11
Program Total							
ARRA - Community Development Block Grants							
CDBG - Entitlement Grants Cluster Total	14.253	B-09-UY-34-0107	N/A	\$ 690,882.00			
Emergency Shelter Grants Program	14.231	S-07-UC-34-0013	N/A	113,117.00		7-1-07	6-30-08
Emergency Shelter Grants Program	14.231	S-08-UC-34-0013	N/A	112,968.00		7-1-08	6-30-09
Emergency Shelter Grants Program	14.231	S-09-UC-34-0013	N/A	113,415.00		7-1-09	6-30-10
Program Total							
HOME Investment Partnerships	14.239	M-03-DC-34-0223	N/A	1,387,614.00	463,068.00	3 7-1-03	6-30-04
HOME Investment Partnerships	14.239	M-04-DC-34-0223	N/A	1,566,310.00	745,153.00	3 7-1-04	6-30-05
HOME Investment Partnerships	14.239	M-05-DC-34-0223	N/A	1,386,034.00	601,003.00	3 7-1-05	6-30-06
HOME Investment Partnerships	14.239	M-06-DC-34-0223	N/A	1,277,537.00	566,808.00	3 7-1-06	6-30-07
HOME Investment Partnerships	14.239	M-07-DC-34-0223	N/A	1,267,105.00	272,363.00	3 7-1-07	6-30-08
HOME Investment Partnerships	14.239	M-08-DC-34-0223	N/A	1,210,261.00	345,524.00	3 7-1-08	6-30-09
HOME Investment Partnerships	14.239	M-09-DC-34-0223	N/A	1,334,983.00	70,144.00	3 7-1-09	6-30-10
HOME Investment Partnerships	14.239	M-10-DC-34-0223	N/A	1,324,643.00		3 7-1-10	6-30-11
Program Total							

Balance or (Deficit) Jan. 1, 2010	Cash Received	Adjustments	Key	Program Expenditures	Balance or (Deficit) Dec. 31, 2010	Memorandum Only	
						Cumulative Cash Expenditures at 12/31/10	Cumulative Cash Receipts at 12/31/10
\$ (3,318.18) (12,360.52)	\$ 3,318.18 37,761.92			\$ 28,729.58 9,065.76	\$ (3,318.18) (9,065.76)	\$ 36,087.42 41,080.10 9,065.76	\$ 36,087.42 37,761.92
(15,668.70)	41,080.10			37,795.34	(12,383.94)	86,233.28	73,849.34
(5,065.20) (18,719.10)	5,065.20 58,139.34			44,485.44 14,091.82	(5,065.20) (14,091.82)	54,924.25 63,204.54 14,091.82	54,924.25 58,139.34
(23,784.30)	63,204.54			58,577.26	(19,157.02)	132,220.61	113,063.59
(39,453.00)	104,284.64			96,372.60	(31,540.96)	218,453.89	186,912.93
(133,184.58) 30,150.83 (413,168.51)	133,184.00 22,676.00 1,346,550.00	\$ 0.56 (0.83)	1 1	52,826.00 990,041.72 409,121.29	0.00 0.00 (57,660.23) (409,121.29)	1,225,916.56 1,262,927.17 1,403,210.23 409,121.29	1,225,916.00 1,262,928.00 1,345,550.00
	6,612,202.00 2,185,408.00			6,612,202.00 2,185,408.00		9,180,985.00 8,836,849.00 2,185,408.00	9,180,985.00 8,836,849.00 2,185,408.00
(516,202.24)	10,299,020.00	(0.27)		10,249,599.01	(466,781.52)	24,504,417.25	24,037,636.00
(479.40)	7,813.03	618.05	2	138.65 8,233.68	(420.65)	6,038.59 9,168.22 8,233.68	5,679.04 8,550.17 7,813.03
(479.40)	7,813.03	618.05		8,372.33	(420.65)	23,440.49	22,042.24
						3,000.00	3,000.00
(556,134.64)	10,411,117.67	617.78		10,354,343.94	(498,743.13)	24,749,311.63	24,249,591.17
6,871.97 39,071.88 47,183.49 8,281.14 57,335.03 314,536.09 392,931.26 (815,762.73) (72,833.43)	2,290,300.42 836,290.63 175,880.04			6,882.36 39,070.75 8,606.79 8,280.19 55,326.01 213,545.78 242,581.81 801,362.15 1,850,150.26 625,169.27	(10.39) 1.13 38,576.70 0.95 2,009.02 100,990.31 150,349.45 673,175.54 (1,086,693.06) (449,289.23)	3,163,549.39 3,632,352.87 3,927,058.30 4,144,236.05 3,786,300.98 3,224,960.69 2,981,999.56 2,524,738.45 2,278,369.69 625,169.27	3,163,539.00 3,632,354.00 3,965,635.00 4,144,237.00 3,788,310.00 3,325,951.00 3,132,349.00 3,197,914.00 1,191,676.63 175,880.04
(22,385.30)	3,302,471.09			3,850,975.37	(570,889.58)	30,288,735.25	29,717,845.67
	279,437.28			279,437.28		279,437.28	279,437.28
(22,385.30)	3,581,908.37			4,130,412.65	(570,889.58)	30,568,172.53	29,997,282.96
	11,260.00 12,620.00 95,989.00			11,260.00 12,620.00 95,989.00		113,117.00 112,968.00 95,989.00	113,117.00 112,968.00 95,989.00
	119,869.00			119,869.00		322,074.00	322,074.00
18.98 59,034.00 42,357.35 94,510.14 319,719.31 (343,657.28) (177,854.42)	1,381,217.77 536,227.47 110,064.00			18.98 59,034.00 30,958.09 80,033.00 4,583.12 835,645.49 935,715.68 86,771.29	0.00 11,399.26 14,477.14 315,136.19 201,915.00 (577,342.63) 23,292.71	1,850,682.00 2,311,463.00 1,975,637.74 1,829,867.86 1,224,331.81 1,353,870.00 1,113,570.10 86,771.29	1,850,682.00 2,311,463.00 1,987,037.00 1,844,345.00 1,539,468.00 1,555,785.00 536,227.47 110,064.00
(5,871.92)	2,027,509.24			2,032,759.65	(11,122.33)	11,746,193.80	11,735,071.47

(Continued)

COUNTY OF CAMDEN
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA#	Pass-Through Entity ID#	State Account Number	Program or Award Amount	Matching Contribution	Grant Period From To	
DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (continued)							
ARRA - Homelessness Prevention & Rapid Re-housing Program	14.257	S09-UY-34-0013	N/A	\$ 1,057,935.00		8-1-09	7-31-12
TOTAL DEPARTMENT OF HOUSING & URBAN DEVELOPMENT							
DEPARTMENT OF JUSTICE							
Executive Office of the President, Office of National Drug Control Policy:							
Other Assistance	16.000	I8PPCP541Z	N/A	617,651.00		1-1-08	12-31-09
Other Assistance	16.000	G09PC0001A	N/A	652,571.00		1-1-09	12-31-09
Other Assistance	16.000	G10PC0001A	N/A	722,662.00		1-1-10	12-31-11
Program Total							
Pass Through New Jersey Dept of Law & Public Safety, Juvenile Justice Commission:							
Juvenile Accountability Block Grants	16.523	JABG-07-04	100-066-6010-121	46,433.00	5,159.00 2	1-1-08	6-30-09
Juvenile Accountability Block Grants	16.523	JABG-08-04	100-066-6010-121	47,499.00	5,278.00 2	1-1-09	12-31-09
Juvenile Accountability Block Grants	16.523	JABG-09-04	100-066-6010-121	53,295.00	5,922.00 2	1-1-10	12-31-10
Program Total							
Camden Community Safe Zone Initiative	16.541	2008-DD-BX-1018	N/A	626,044.00		7-1-08	9-30-11
Pass Through New Jersey Dept of Law & Public Safety, Division of Criminal Justice:							
Gang Prevention Coordination Assistance Program	16.544	GPC 1-07	100-066-1020-409	240,000.00		10-1-07	12-31-10
Crime Victim Assistance:							
Sexual Assault Nurse Examiner	16.575	VS-25-08	100-066-1020-142	50,633.00	12,658.00 1	10-1-08	11-30-09
Sexual Assault Nurse Examiner	16.575	VS-25-09	100-066-1020-142	67,654.00	16,914.00 1	10-1-09	12-31-10
Victim Witness Advocacy	16.575	V-4-08	100-066-1020-142	267,077.00		5-23-09	4-30-10
Victim Witness Advocacy	16.575	V-04-09	100-066-1020-142	300,031.00	75,008.00 1	5-1-10	4-30-11
Program Total							
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program:							
Mental Health Jail Diversion Project	16.580	2006-DD-BX-0491	N/A	197,446.00		9-1-06	8-31-07
ARRA - Victim Witness Advocacy	16.588	09RVAWA-04	N/A	73,419.00	24,473.00 1	2-1-10	1-31-11
State Criminal Alien Assistance Program	16.606	2010-AP-BX-1333	N/A	125,044.00			
Bulletproof Vest Partnership Program	16.607	N/A	N/A	11,966.00		N/A	N/A
Bulletproof Vest Partnership Program	16.607	N/A	N/A	10,485.48		N/A	N/A
Program Total							
Pass Through New Jersey Dept of Law & Public Safety, Division of Criminal Justice:							
Community Prosecution and Project Safe Neighborhoods	16.609	PSN 1-09	N/A	26,136.00		7-1-09	12-31-09
COPS Technology Program	16.710	2008CKWX0499	N/A	444,268.00		12-26-07	12-25-10
Pass Through New Jersey Dept of Law & Public Safety: Division of Criminal Justice:							
Edward Byrne Memorial Justice Assistance Grant Program:							
Community Justice	16.738	JAG 3-3-06	N/A	75,000.00	25,000.00 1	4-26-08	10-31-09
Community Justice	16.738	JAG 3-16-06	N/A	75,000.00	25,000.00 1	9-5-09	9-30-10
Pass Through New Jersey Office of Homeland Security & Preparedness:							
Megan's Law & Local Law Enforcement Assistance	16.738	JAG -1-6LL-07	N/A	21,820.00	7,273.00 1	2-1-09	1-31-10
Megan's Law & Local Law Enforcement Assistance	16.738	JAG 1-5-07	N/A	21,686.00	7,229.00 1	2-1-10	1-31-11
Pass Through City of Camden:							
Camden County JAG Project	16.738	G-10--500-902	N/A	25,000.00		10-1-08	9-30-12
Program Total							

Balance or (Deficit) Jan. 1, 2010	Cash Received	Adjustments	Kov	Program Expenditures	Balance or (Deficit) Dec. 31, 2010	Memorandum Only	
						Cumulative Cash Expenditures at 12/31/10	Cumulative Cash Receipts at 12/31/10
	\$ 698,543.17			\$ 732,262.07	\$ (33,718.90)	\$ 739,762.07	\$ 706,043.17
\$ (28,257.22)	6,427,829.78			7,015,303.37	(615,730.81)	43,376,202.40	42,760,471.59
(100.00) (64,479.28)	2,670.19 561,075.75			2,570.19 500,129.02 52,634.74	(3,532.55) (62,634.74)	617,651.00 643,136.24 52,634.74	617,651.00 639,603.69
(64,579.28)	563,745.94			555,333.95	(56,167.29)	1,313,421.98	1,257,254.69
(35,846.00) (26,731.20)	30,687.00 47,422.00	\$ 5,159.00 (0.27) 5,278.00 5,922.00	2 1 2 2	25,968.53		51,592.00 52,699.73	46,433.00 47,422.00
	14,169.00			25,167.00	(5,076.00)	25,167.00	14,169.00
(62,577.20)	92,278.00	16,358.73		51,135.53	(5,076.00)	129,458.73	108,024.00
(108,640.09)	162,945.90			136,780.88	(80,475.07)	243,420.97	162,945.90
17,541.87	54,441.46			93,188.61	(21,205.28)	224,849.08	203,643.80
(1,990.51) (49,821.62)	2,840.59 60,356.35 160,511.30 124,800.47	0.44	1	850.08 87,096.11 110,690.12 211,367.92	0.00 (6,739.76) (86,567.45)	50,633.00 67,096.11 267,077.44 211,367.92	50,633.00 60,356.35 267,077.00 124,800.47
(51,812.13)	348,508.71	0.44		390,004.23	(93,307.21)	596,174.47	502,866.82
(95,191.12)	95,191.12					95,191.12	95,191.12
				5,849.66	(5,849.66)	5,849.66	
	125,044.00			125,044.00		125,044.00	125,044.00
8,944.05	10,485.48			8,910.00 10,485.48	34.05	11,931.95 10,485.48	11,966.00 10,485.48
8,944.05	10,485.48			19,395.48	34.05	22,417.43	22,451.48
	26,136.00			26,136.00		26,136.00	26,136.00
(98,847.80)	444,267.40			345,419.60		444,267.40	444,267.40
(308.60)	308.60				(0.00)	75,000.00	75,000.00
	75,000.00			75,000.00		75,000.00	75,000.00
(11,091.30)	19,064.00 9,415.20			7,972.70 20,399.60	(10,984.40)	21,820.00 20,399.60	21,820.00 9,415.20
				21,165.15	(21,165.15)	21,165.15	
(11,399.90)	103,787.80			124,537.45	(32,149.55)	213,384.75	181,235.20

(Continued)

COUNTY OF CAMDEN
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA#	Pass-Through Entity ID#	State Account Number	Program or Award Amount	Matching Contribution	Grant Period From To
<u>DEPARTMENT OF JUSTICE (continued)</u>						
Pass Through New Jersey Dept of Law & Public Safety:						
Division of Criminal Justice:						
Anti-Gang Initiative:						
Project Safe Neighborhoods	16.744	AG-2-07	N/A	\$ 175,813.00		11-1-08 3-31-10
JAG County Gang, Gun & Narcotics Task Forces	16.803	RJAG 1-4TF-09A	N/A	130,486.00		7-1-09 12-31-09
ARRA - JAG County Gang, Gun & Narcotics Task Forces	16.803	SU-B9-0026, RJAG 1-4T	N/A	130,486.00		1-1-10 6-30-10
ARRA - JAG County Gang, Gun & Narcotics Task Forces	16.803	SU-B9-0026, RJAG 1-4T	N/A	302,183.00		7-1-10 6-30-11
ARRA - JAG Recovery Grant Program	16.803	RJAG 3-13-09	N/A	125,000.00		4-1-10 3-31-11
Program Total						
Pass Through City of Camden:						
ARRA - Camden County Recovery Act JAG Project	16.804	2009-SB-B9-2255	N/A	75,000.00		3-1-09 2-28-13
TOTAL DEPARTMENT OF JUSTICE						
<u>DEPARTMENT OF LABOR</u>						
Pass Through New Jersey Department of Labor:						
WIA Adult Program:						
Workforce Investment Act	17.258	ET04PY08		1,077,544.00		7-1-08 6-30-10
ARRA - Workforce Investment Act	17.258	AA-17137-08-55-A-34		666,840.00		2-17-09 6-30-11
Workforce Investment Act	17.258	ET04PY09		1,222,851.00		7-1-09 6-30-11
Workforce Investment Act	17.258	ET04PY10		1,314,264.00		7-1-10 6-30-12
Workforce Investment Board	17.258	ET04PY07		95,000.00		7-1-07 6-30-09
Program Total						
WIA Youth Activities:						
Workforce Investment Act	17.259	ET04PY08		1,042,552.00		7-1-08 6-30-10
ARRA - Workforce Investment Act	17.259	AA-17137-08-55-A-34		1,438,855.00		2-17-09 6-30-11
Workforce Investment Act	17.259	ET04PY09		1,186,676.00		7-1-09 6-30-11
Workforce Investment Act	17.259	ET04PY10		1,294,373.00		7-1-10 6-30-12
Program Total						
WIA Dislocated Workers:						
Post TANF Dislocated Worker Advance	17.260	ET04PY08		66,000.00		7-1-08 6-30-09
Post TANF Dislocated Worker Advance	17.260	ET04PY09		66,000.00		7-1-09 6-30-10
Summer HEAT	17.260	ET04PY08		32,600.00		3-13-09 9-30-09
Workforce Investment Act	17.260	ET04PY08		940,761.00		7-1-08 6-30-10
ARRA - Workforce Investment Act	17.260	AA-17137-08-55-A-34		1,274,958.00		2-17-09 6-30-11
Workforce Investment Act	17.260	ET04PY09		1,219,674.00		7-1-09 6-30-11
Workforce Investment Act	17.260	ET04PY10		1,275,549.00		7-1-10 6-30-12
Program Total						
Workforce Investment Act Cluster Total						
Pass Through Camden County Workforce Investment Board:						
DVIN Worker Skills Upgrading Stimulus Initiative	17.268	N/A		100,000.00		2-16-09 12-31-09
Pass Through New Jersey Department of Labor:						
Financial Sector National Emergency Grant	17.277	ET04PY08		175,000.00		6-1-09 6-30-11
Pass Through New Jersey Department of Labor:						
ARRA - Disability Program Navigator Initiative	84.390	ET04PY09		37,385.00		7-1-09 12-31-10
TOTAL DEPARTMENT OF LABOR						
<u>DEPARTMENT OF TRANSPORTATION</u>						
Federal Highway Administration:						
Pass Through New Jersey Department of Transportation:						
Highway Planning and Construction:						
E Atlantic Ave Bridge over Peter's Creek	20.205	BRM-4115 (102) PE	480-078-6320-669	98,775.00		N/A N/A

Balance or (Deficit) Jan. 1, 2010	Cash Received	Adjustments	Key	Program Expenditures	Balance or (Deficit) Dec. 31, 2010	Memorandum Only	
						Cumulative Cash Expenditures at 12/31/10	Cumulative Cash Receipts at 12/31/10
\$ (78,882.96)	\$ 90,576.38			\$ 11,693.42		\$ 175,813.00	\$ 175,813.00
(130,486.00)	130,486.00			130,486.00	\$ (97,218.81)	130,486.00	130,486.00
	130,486.00			97,218.81	(11,564.04)	130,486.00	130,486.00
				11,564.04		97,218.81	11,564.04
(130,486.00)	260,972.00			239,268.85	(108,782.85)	369,754.85	260,972.00
(6,136.40)	57,920.96			57,507.56	(5,723.00)	63,643.96	57,920.96
(680,066.96)	2,436,301.15	\$ 16,359.17		2,181,295.22	(408,701.86)	4,048,827.40	3,623,766.37
40,585.40	81,949.04			122,534.44		1,077,544.17	1,077,544.17
(85,073.86)	599,074.27			513,963.72	36.69	599,037.58	599,074.27
(138,685.71)	892,277.65			755,817.61	(2,225.67)	1,060,494.77	1,058,269.10
	414,255.77			411,952.80	2,302.97	411,952.80	414,255.77
(0.01)		0.01	1		(0.00)	74,102.01	74,102.00
(183,174.18)	1,987,556.73	0.01		1,804,268.57	113.99	3,223,131.33	3,223,245.31
	34,417.35			34,417.35		1,042,551.96	1,042,551.96
(4,907.52)	220,647.21			215,739.69		1,389,207.57	1,389,207.57
	702,003.34			702,003.34		1,160,659.93	1,160,659.93
	423,900.01			423,900.01		423,900.01	423,900.01
(4,907.52)	1,380,967.91			1,376,060.39		4,016,319.47	4,016,319.47
	5,359.00			5,359.06	(0.06)	5,359.06	5,359.00
	4,519.00			4,519.02	(0.02)	4,519.02	4,519.00
0.37		(4,103.00)	4		(0.00)	25,955.00	25,955.00
		4,102.63	3				
	53,511.61			53,511.61		940,760.87	940,760.87
	918,585.52			918,585.52		1,082,920.16	1,082,920.16
	645,999.01			645,999.01		1,079,104.97	1,079,104.97
	425,920.22			425,920.22		425,920.22	425,920.22
0.37	2,053,894.36	(0.37)		2,053,894.44	(0.08)	3,564,539.30	3,564,539.22
(188,081.33)	5,422,419.00	(0.36)		5,234,223.40	113.91	10,803,990.10	10,804,104.00
	100,000.00			100,000.00		100,000.00	100,000.00
	54,922.00			54,922.21	(0.21)	54,922.21	54,922.00
	37,385.00			37,385.00		37,385.00	37,385.00
(188,081.33)	5,614,726.00	(0.36)		5,426,530.61	113.70	10,996,297.31	10,996,411.00
(10,886.98)					(10,886.98)	94,824.00	83,937.02

(Continued)

COUNTY OF CAMDEN
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA#	Pass-Through Entity ID#	State Account Number	Program or Award Amount	Matching Contribution	Grant Period From To	
DEPARTMENT OF TRANSPORTATION (continued)							
Camden County Reflective Pavement Markings	20.205	STP-B00S(483)Con	480-078-6300-CYV	\$ 782,782.00		N/A	N/A
Haddonfield-Berlin Rd Signalization, Cherry Hill Twp	20.205	STP-4072(106)Con	480-078-9320-669	953,532.00		N/A	N/A
Roadway Safety Improvements - Various	20.205	STP-B00S(573)Con		901,236.00		5-16-08	5-15-11
ARRA - Guiderail Replacement Program	20.205	FS-B00S (839)		1,083,400.50		N/A	N/A
ARRA - Guide Rail Replacement Program Contract 2	20.205	FS-B00S (983)		1,607,595.00		N/A	N/A
Highway Planning and Construction: Pass Through Delaware Valley Regional Planning Commission:							
Regional GIS Implementation & Coordination	20.205	09-53-311		17,000.00		7-1-08	6-30-09
Regional GIS Implementation & Coordination	20.205	10-53-311		10,000.00		7-1-09	6-30-10
Regional GIS Implementation & Coordination	20.205	11-53-311		15,000.00		7-1-10	6-30-11
Supportive Regional Highway Planning Program	20.205	09-61-020		29,189.00	10,422.00	1 7-1-08	6-30-09
Supportive Regional Highway Planning Program	20.205	10-61-020		28,134.00	11,424.00	1 7-1-09	6-30-10
Supportive Regional Highway Planning Program	20.205	11-61-020		29,189.00	24,797.00	1 7-1-10	6-30-11
Highway Planning and Construction Cluster Total							
Federal Transit Administration: Pass Through New Jersey Department of Transportation, Pass Through Delaware Valley Regional Planning Commission: Federal Transit-Metropolitan Planning Grants:							
Transit Support Program	20.505	09-63-021		35,684.00	23,421.00	1 7-1-08	6-30-09
Transit Support Program	20.505	10-63-021		34,048.00	12,493.00	1 7-1-09	6-30-10
Transit Support Program	20.505	11-63-021		42,282.00	10,571.00	1 7-1-10	6-30-11
Program Total							
Pass Through New Jersey Dept of Law & Public Safety, Division of Highway Traffic Safety:							
Traffic Safety Task Force	20.600	CP09-08-01-06	100-066-6010-047	71,599.00		10-1-08	9-30-09
Traffic Safety Task Force	20.600	CP10-08-01-08	100-066-6010-047	61,626.00		10-1-09	9-30-10
Program Total							
County DWI Enforcement Project	20.601	AL11-10-04-04		20,000.00		10-1-10	9-30-11
Highway Safety Cluster Total							
Division of State Police: Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		100-066-6131-942	54,399.50			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	09-HMEP-V110-T04		50,100.00		3-10-09	9-30-10
Program Total							
TOTAL DEPARTMENT OF TRANSPORTATION							
DEPARTMENT OF ENERGY							
ARRA - Energy Efficiency & Conservation Block Grant	81.128	DE-EE0000673		2,046,700.00		10-19-09	10-18-12
TOTAL DEPARTMENT OF ENERGY							
DEPARTMENT OF HEALTH & HUMAN SERVICES							
Pass Through Natl Assn of County & City Health Officials: Medical Reserve Corps	93.008	MRC 07477		10,000.00		N/A	N/A
Area Plan Grant	93.045	08-1379-AAA-C-2	100-046-4144-000	3,743,575.00	556,802.78	3 1-1-08	12-31-08
Area Plan Grant	93.045	09-1379-AAA-C-2	100-046-4144-000	3,736,067.00	2,114,892.00	1 1-1-09	12-31-09
Area Plan Grant	93.045	10-1379-AAA-C-2	100-046-4144-000	3,752,300.00	908,316.12	3 1-1-10	12-31-10
Program Total							
Pass Through New Jersey Dept of Health & Senior Services: ARRA - Area Plan Grant - Home Nutrition	93.705	09-1379-AAA-C-2		52,210.00		1-1-09	12-31-09
ARRA - Area Plan Grant - Congregate Nutrition	93.707	09-1379-AAA-C-2		98,139.00		1-1-09	12-31-09
Aging Cluster Total							
Local Core Capacity for Public Health Emergency Preparedness	93.069	09-1148-BT-L-1		485,096.00		8-10-08	8-9-09
Local Core Capacity for Public Health Emergency Preparedness	93.069	10-1148-BT-L-2		469,881.00		8-10-09	8-9-10

Balance or (Deficit) Jan. 1, 2010	Cash Received	Adjustments	Key	Program Expenditures	Balance or (Deficit) Dec. 31, 2010	Memorandum Only	
						Cumulative Cash Expenditures at 12/31/10	Cumulative Cash Receipts at 12/31/10
\$ (251,725.43)					\$ (251,725.43)	\$ 574,812.09	\$ 323,086.66
(100,992.19)					(100,992.19)	855,513.18	754,520.99
(649,247.08)				\$ 214,550.55	(863,797.63)	863,797.63	
				268,937.88	(268,937.88)	268,937.88	
				3,602.20	(3,602.20)	3,602.20	
(16,993.60)	\$ 16,993.60				(5,337.61)	16,993.60	16,993.60
(4,659.36)	4,659.36			5,337.61	(6,737.39)	9,996.97	4,659.36
				6,737.39		6,737.39	
(13,929.53)	13,929.53				(9,539.66)	28,127.97	13,929.53
(18,588.31)	18,588.31			9,542.66	(19,765.12)	18,176.52	18,588.31
				19,765.12			
(1,067,019.48)	54,170.80			528,473.41	(1,541,322.09)	2,743,108.03	1,215,715.47
(20,772.34)	20,772.34					35,670.33	35,670.33
(16,255.84)	15,529.96			17,780.57	(18,506.45)	34,036.41	15,529.96
				32,605.63	(32,605.63)	32,605.63	
(37,028.18)	36,302.30			50,386.20	(51,112.08)	102,312.37	51,200.29
(0.01)		\$ 0.01	1		0.00	66,739.28	66,739.27
	49,528.16			49,578.16	(50.00)	49,578.16	49,528.16
(0.01)	49,528.16	0.01		49,578.16	(50.00)	116,317.44	116,267.43
(0.01)	49,528.16	0.01		49,578.16	(50.00)	116,317.44	116,267.43
17,685.50				17,685.50		54,399.50	54,399.50
	30,563.75			8,022.00	22,541.75	8,022.00	30,563.75
17,685.50	30,563.75			25,707.50	22,541.75	62,421.50	84,963.25
(1,086,362.17)	170,565.01	0.01		654,145.27	(1,569,942.42)	3,024,159.34	1,468,146.44
	283,999.98			274,999.99	8,999.99	274,999.99	283,999.98
	283,999.98			274,999.99	8,999.99	274,999.99	283,999.98
9,273.03				884.95	8,388.08	1,611.92	10,000.00
(9,230.60)	25,577.75	(1,181.15)	1	15,166.00		4,298,325.63	4,299,506.78
221,848.97	333,402.00	6,990.16	3		562,241.13	4,200,270.87	4,762,512.00
755,255.87	3,498,386.25			4,248,961.72	4,680.40	4,248,961.72	4,253,642.12
967,874.24	3,857,366.00	5,809.01		4,264,127.72	566,921.53	12,747,558.22	13,315,660.90
(43,510.00)	43,510.00					52,210.00	52,210.00
(81,785.00)	81,785.00					98,139.00	98,139.00
842,579.24	3,982,661.00	5,809.01		4,264,127.72	566,921.53	12,897,907.22	13,466,009.90
3,617.85		(3,617.85)	1		(0.00)	453,248.15	456,866.00
(160,649.39)	301,409.48			269,845.35	(129,085.26)	430,494.74	301,409.48

(Continued)

COUNTY OF CAMDEN
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA#	Pass-Through Entity ID#	State Account Number	Program or Award Amount	Matching Contribution	Grant Period From	To
DEPARTMENT OF HEALTH & HUMAN SERVICES (continued)							
Local Core Capacity for Public Health Emergency Preparedness - Supplemental H1N1	93.069	10-1148-BT-L-2		\$ 1,012,238.00		5-3-09	7-30-10
Program Total							
Tuberculosis Control Programs	93.116	10-1136-TB-L-3	100-046-4785-146	256,325.00		7-1-09	6-30-10
Tuberculosis Control Programs	93.116	11-1136-TB-L-1		256,325.00		7-1-10	6-30-11
Program Total							
Centers for Disease Control and Prevention, CC Regional Health Connection	93.283	1H75DP001747-01	N/A	325,217.00		9-1-08	11-30-09
Temporary Assistance for Needy Families TANF: Pass through New Jersey Dept of Human Services:							
DHS TANF Grant	93.558	TS10004	100-280-7550	1,174,561.00		7-1-09	6-30-10
DHS TANF Grant	93.558	TS11004		511,616.00		7-1-10	6-30-11
Unified Child Care Delivery System	93.558	UC09004		24,194,532.00	25,009.51	3 10-1-08	9-30-09
Unified Child Care Delivery System	93.558	UC10004		23,343,087.00	9,082.19	3 10-1-09	9-30-10
Unified Child Care Delivery System	93.558	UC11004		21,565,660.00		10-1-10	9-30-11
Pass Through New Jersey Department of Labor:							
Work First New Jersey	93.558	ET-04-PY08		7,433,959.00		7-1-08	6-30-09
Work First New Jersey	93.558	ET-04-PY09		7,036,228.00		7-1-09	6-30-10
Work First New Jersey	93.558	ET-04-PY10		6,003,406.00		7-1-10	6-30-11
Program Total							
Pass Through New Jersey Department of Labor: ARRA - WFNJ TANF Summer YouthWorks	93.714	ET04PY09		824,000.00		7-1-10	9-30-10
Pass Through New Jersey Dept of Human Services:							
ARRA - Unified Child Care Delivery System	93.714	UC10004		2,381,059.00		10-1-09	9-30-10
ARRA - Social Services for the Homeless	93.714	SH09004		142,000.00		1-1-09	12-31-09
ARRA - Social Services for the Homeless	93.714	SH10004		370,803.00		1-1-10	12-31-10
Program Total							
Temporary Assistance for Needy Families Cluster Total							
Pass Through New Jersey Division of Family Development: Title IV-D - Family Court	93.563	N/A		116,893.15		1-1-10	12-31-10
Pass Through New Jersey Administrative Office of the Courts: Title IV-D - Family Court	93.563	N/A		557,930.00		1-1-10	12-31-10
Program Total							
Pass Through Camden County Health Services Center: Medical Assistance Program:							
Peer Grouping Distributions	93.778	N/A		20,480.00		1-1-09	12-31-09
Peer Grouping Distributions	93.778	N/A		15,770.00		1-1-10	12-31-10
Program Total							
Pass Through New Jersey Dept of Health & Senior Services: HIV Prevention Activities - Health Department Based:							
HIV Counseling and Testing Referral	93.940	09-839-AID-L-0	4870-089-6110-2655	144,906.00		1-1-09	12-31-09
HIV Counseling and Testing Referral	93.940	10-836-AID-L-0		100,000.00		1-1-10	12-31-10
Program Total							
Preventive Health Services--Sexually Transmitted Diseases Control Grants:							
Sexually Transmitted Diseases	93.977	08-17-STD-L-1	100-046-4782-101	61,778.00		7-1-07	6-30-08
Sexually Transmitted Diseases	93.977	09-17-STD-L-2	100-046-4782-101	61,778.00		7-1-08	6-30-09
Sexually Transmitted Diseases	93.977	10-17-STD-L-3	100-046-4782-101	73,800.00		7-1-09	6-30-10
Sexually Transmitted Diseases	93.977	EPI-2011-STD-0006		73,800.00		7-1-10	6-30-11
Program Total							
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES							

Balance or (Deficit) Jan. 1, 2010	Cash Received	Adjustments	Key	Program Expenditures	Balance or (Deficit) Dec. 31, 2010	Memorandum Only	
						Cumulative Cash Expenditures at 12/31/10	Cumulative Cash Receipts at 12/31/10
\$ (118,719.09)	\$ 305,272.00			\$ 289,943.24	\$ (101,390.33)	\$ 406,862.33	\$ 305,272.00
(273,750.63)	606,681.48	(3,617.85)		559,788.59	(230,475.59)	1,290,405.22	1,063,547.48
(55,201.18)	206,856.00			151,653.09	1.73	256,323.27	256,325.00
				109,460.80	(109,460.80)	109,460.80	
(55,201.18)	206,856.00			261,113.89	(109,459.07)	366,784.07	256,325.00
(274,785.06)				17,121.06	(291,906.12)	291,906.12	
(445,551.49)	996,099.00			550,547.51		996,099.00	996,099.00
	127,904.00			173,581.09	(45,677.09)	173,581.09	127,904.00
1,098,748.57		(1,104,082.00)	4		0.00	23,115,459.28	23,115,459.51
		(0.23)	1				
		5,333.66	3				
1,134,407.93	16,953,527.81			16,711,782.61	1,376,153.13	21,223,359.34	22,599,512.47
	5,930,415.00			4,523,796.95	1,406,618.05	4,523,796.95	5,930,415.00
(73,152.45)	107,329.00	(1.55)	1	34,175.00	(0.00)	6,619,420.45	6,619,422.00
(133,186.66)	4,386,767.00			4,261,580.58	1,999.76	6,461,852.24	6,463,852.00
	1,921,326.00			1,921,239.80	86.20	1,921,239.80	1,921,326.00
1,581,265.90	30,423,367.81	(1,098,750.12)		28,166,703.54	2,739,180.05	65,034,808.15	67,773,989.98
	35,117.00			35,117.05	(0.05)	35,117.05	35,117.00
386,079.19	1,785,794.00	\$ 209,185.81	3	\$ 1,867,430.00	\$ 513,629.00	1,867,430.00	2,381,059.00
	141,680.00			141,680.00		141,680.00	141,680.00
	328,103.00			370,803.00	(42,700.00)	370,803.00	328,103.00
386,079.19	2,255,577.00	209,185.81		2,379,913.00	470,929.00	2,379,913.00	2,850,842.00
1,967,345.09	32,714,061.81	(889,564.31)		30,581,733.59	# 3,210,109.00	# 67,449,838.20	70,659,948.98
	116,893.15			116,893.15		116,893.15	116,893.15
	557,930.00			557,930.00		557,930.00	557,930.00
	674,823.15			674,823.15		674,823.15	674,823.15
(5,120.00)	5,120.00					20,480.00	20,480.00
	12,069.81			15,770.00	(3,700.19)	15,770.00	12,069.81
(5,120.00)	17,189.81			15,770.00	(3,700.19)	36,250.00	32,549.81
(28,026.37)	29,150.00	(0.15)	1	1,123.48		101,546.85	101,547.00
	43,308.00			94,992.34	(51,684.34)	94,992.34	43,308.00
(28,026.37)	72,458.00	(0.15)		96,115.82	(51,684.34)	196,539.19	144,855.00
(15,762.97)	15,763.00	(0.03)	1		0.00	61,774.97	61,775.00
1,386.84					1,386.84	60,391.16	61,778.00
(10,913.69)	54,438.00			42,291.80	1,232.51	69,874.49	71,107.00
				33,161.24	(33,161.24)	33,161.24	
(25,289.82)	70,201.00	(0.03)		75,453.04	(30,541.89)	225,201.86	194,660.00
2,157,024.30	38,344,932.25	(887,373.33)		36,546,931.81	3,067,651.41	83,430,266.95	86,502,719.32

(Continued)

COUNTY OF CAMDEN
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program	Federal CFDA#	Pass-Through Entity ID#	State Account Number	Program or Award Amount	Matching Contribution	Grant Period From To	
<u>DEPARTMENT OF HOMELAND SECURITY</u>							
Pass Through New Jersey Dept of Law & Public Safety, Division of State Police: Disaster Grants - Public Assistance	97.036	N/A		\$ 50,000.00		N/A	N/A
Port Security Grant	97.056		100-066-1200-942	57,000.00		N/A	N/A
Pass Through New Jersey Office of Homeland Security & Preparedness: Homeland Security Grant	97.067	2007-GE-T7-0056	100-066-6110-873	885,734.33		11-29-06	6-30-10
Pass Through New Jersey Office of Homeland Security & Preparedness: Homeland Security Grant	97.073	2009-SS-T9-0082		861,032.70		11-16-09	3-31-12
Pass Through New Jersey Office of Homeland Security & Preparedness: Homeland Security Grant	97.078	2008-GE-T8-0015		933,757.04		1-9-09	6-30-10
ARRA - Port Security Grant Program	97.116	2009-PU-R1-0192		400,000.00		9-1-09	8-31-12
TOTAL DEPARTMENT OF HOMELAND SECURITY							

TOTAL FEDERAL FINANCIAL ASSISTANCE

* Denotes funding by both Federal and State sources

Matching Key

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

Adjustment Key

- 1 - Cancellation to Fund Balance
- 2 - Adjust balance for Cash Match
- 3 - Refund of Prior Year Expenditure
- 4 - Refund of Prior Year Receipt

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

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

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

Balance or (Deficit) Jan. 1, 2010	Cash Received	Adjustments	Key	Program Expenditures	Balance or (Deficit) Dec. 31, 2010	Memorandum Only	
						Cumulative Cash Expenditures at 12/31/10	Cumulative Cash Receipts at 12/31/10
	\$ 50,000.00			\$ 50,000.00		\$ 50,000.00	\$ 50,000.00
\$ (40,977.39)					\$ (40,977.39)	90,167.17	49,189.78
(14,962.16)	113,709.30			98,747.14		885,734.32	885,734.32
	152,639.40			297,488.74	(144,849.34)	297,488.74	152,639.40
(144,403.92)	323,606.95			196,018.11	(16,815.08)	814,162.11	797,347.03
	192,803.10			192,803.10		192,803.10	192,803.10
(200,343.47)	832,758.75			835,057.09	(202,641.81)	2,330,366.44	2,127,713.63
\$ (582,221.49)	\$ 64,522,230.59	\$ (870,396.73)		\$ 63,288,607.30	\$ (218,994.93)	\$ 172,230,420.46	\$ 172,012,819.50

COUNTY OF CAMDEN
Schedule of State Financial Assistance
Year Ended December 31, 2010

State Grantor/Pass-Through Grantor/Program	Grantor's ID #	State Account Number	Program or Award Amount	Matching Contribution	Grant Period From	To
<u>DEPARTMENT OF AGRICULTURE</u>						
School Breakfast Program	00809200	100-010-3360-096	\$ 515.10		10-1-08	9-30-09
School Breakfast Program	00809200	100-010-3360-096	709.80		10-1-09	9-30-10
Program Total						
School Lunch Program	00809200	100-010-3360-066	508.80		10-1-08	9-30-09
School Lunch Program	00809200	100-010-3360-066	693.30		10-1-09	9-30-10
School Lunch Program	00809200	100-010-3360-066			10-1-10	9-30-11
Program Total						
Planning Incentive Grant - Matro Farm			678,300.00	\$ 541,700.00	2	N/A
Senior Farmer's Market						
TOTAL DEPARTMENT OF AGRICULTURE						
<u>DEPARTMENT OF CHILDREN & FAMILIES</u>						
Pass through Community Planning & Advocacy Council: Camden County ACT Violence Prevention Program	N/A		25,000.00		4-11-08	6-30-08
TOTAL DEPARTMENT OF CHILDREN & FAMILIES						
<u>DEPARTMENT OF COMMUNITY AFFAIRS</u>						
Camden County Voice Over Internet Protocol Study	2008-04665-3025-00		45,000.00	4,500.00	1	2-1-09
Lead Identification & Field Testing LIFT	2009-99997-0636-00		70,945.00			6-1-09
Sharing Available Resources Efficiently SHARE Grant	2007-04665-1430-00	100-022-8030-658	350,000.00	389,358.00	1	7-1-06
TOTAL DEPARTMENT OF COMMUNITY AFFAIRS						
<u>DEPARTMENT OF EDUCATION</u>						
Pass through various municipalities						
Non-public Schools Nursing Program	N/A		662,873.56		7-1-08	6-30-09
Non-public Schools Nursing Program	N/A		587,637.32		7-1-09	6-30-10
Non-public Schools Nursing Program	N/A		472,939.00		7-1-10	6-30-11
TOTAL DEPARTMENT OF EDUCATION						
<u>DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>						
County Environmental Health Act	EN09-013	100-042-4855-077	303,239.00	187,101.00	1	1-1-09
County Environmental Health Act	EN10-013	100-042-4855-077	290,302.00	197,827.00	1	1-1-10
Program Total						
Clean Communities	N/A	765-042-4900-007	75,943.03		1-1-08	12-31-08
Clean Communities	N/A	765-042-4900-007	97,346.63		1-1-09	12-31-09
Clean Communities	N/A	765-042-4900-007	100,997.13		1-1-10	12-31-10
Program Total						
Green Acres Program:						
Pump Branch	0400-05-045	545-042-4800-004	2,000,000.00	2,000,000.00	2	N/A
Pass through Winslow Twp:						
Pump Branch	N/A	545-042-4800-004	750,000.00	1,050,000.00	2	N/A
Program Total						
Recycling Enhancement Act Tax Bonus Grant	N/A		213,200.00		3-1-10	2-28-11
Recycling Enhancement Act Tax Fund	N/A	758-042-4900	312,000.00		1-1-09	12-31-09
Recycling Enhancement Act Tax Fund	21-6000-50499		490,000.00		1-1-10	12-31-10
Program Total						
Stormwater Regulation Program	WQ05-137	100-042-4850-118	10,000.00		3-1-04	2-28-07
Waterfront Park Enhancement	0400-06-064	545-042-4800-004	750,000.00	750,000.00	1	7-28-06
TOTAL DEPARTMENT OF ENVIRONMENTAL PROTECTION						

Balance or Deficit Jan. 1, 2010	Cash Received	Adjustments	Program Expenditures	Balance or Deficit Dec. 31, 2010	Memorandum Only	
					Cumulative Cash Expenditures at 12/31/10	Cumulative Cash Receipts at 12/31/10
\$ (190.70) (709.80)	\$ 190.70 1,578.40		\$ 1,059.30	\$ (190.70)	\$ 2,127.30 1,769.10	\$ 2,127.30 1,578.40
(900.50)	1,769.10		1,059.30	(190.70)	3,896.40	3,705.70
(187.60) (693.30)	187.60 1,854.15		1,348.45 257.15	(187.60) (257.15)	2,096.30 2,041.75 257.15	2,096.30 1,854.15
(880.90)	2,041.75		1,605.60	(444.75)	4,395.20	3,950.45
(1,220,000.00)				(1,220,000.00)	1,220,000.00	
	3,000.00			3,000.00		3,000.00
(1,221,781.40)	6,810.85		2,664.90	(1,217,635.45)	1,228,291.60	10,656.15
7,494.00			4,707.50	2,786.50	22,213.50	25,000.00
7,494.00			4,707.50	2,786.50	22,213.50	25,000.00
	45,000.00		45,000.00		45,000.00	45,000.00
70,945.00 (106,580.57)		\$ (12,499.42) 1 1.26 1	58,445.58 51,011.46		58,445.58 350,001.26	70,945.00 298,871.90
(35,635.57)	151,462.67	(12,498.16)	154,457.04	(51,128.10)	453,446.84	414,816.90
1,555.21 (163,809.12)	0.35 496,164.33 209,337.96	(0.66) 1	1,375.24 283,839.77 205,974.13	179.66 48,515.44 3,363.83	662,693.59 539,122.21 205,974.13	662,873.91 587,637.65 209,337.96
(162,253.91)	705,502.64	(0.66)	491,189.14	52,058.93	1,407,789.93	1,459,849.52
(297,973.14)	303,239.00 37,741.00	0.45 1	5,266.31 219,077.95	(0.00) (181,336.95)	303,239.45 219,077.95	303,239.00 37,741.00
(297,973.14)	340,980.00	0.45	224,344.26	(181,336.95)	522,317.40	340,980.00
41,015.47 90,346.63			23,750.48 18,705.56	41,015.47 66,596.15 82,291.57	34,927.56 30,750.48 18,705.56	75,943.03 97,346.63 100,997.13
131,362.10	100,997.13		42,456.04	189,903.19	84,383.60	274,286.79
(4,000,000.00)				(4,000,000.00)	4,000,000.00	
(1,800,000.00)				(1,800,000.00)	1,800,000.00	
(5,800,000.00)				(5,800,000.00)	5,800,000.00	
208,351.91	213,200.00		55,609.07 208,351.91 370,135.08	157,590.93 (370,135.08)	55,609.07 312,000.00 370,135.08	213,200.00 312,000.00
208,351.91	213,200.00		634,096.06	(212,544.15)	737,744.15	525,200.00
(2,424.00)				(2,424.00)	9,924.00	7,500.00
(118,079.14)	340,200.00		111,718.04	110,402.82	229,797.18	340,200.00
(5,878,762.27)	995,377.13	0.45	1,012,614.40	(5,895,999.09)	7,384,166.33	1,488,166.79

COUNTY OF CAMDEN
 Schedule of State Financial Assistance
 Year Ended December 31, 2010

State Grantor/Pass-Through Grantor/Program	Grantor's ID #	State Account Number	Program or Award Amount	Matching Contribution	Grant Period From To	
<u>DEPARTMENT OF HEALTH & SENIOR SERVICES</u>						
Area Agency on Aging	N/A		\$ 58,000.00		1-1-10	12-31-10
Bioterrorism Preparedness	HIPR11LNC004		469,981.00		8-10-10	8-9-11
Childhood Lead Poisoning Program	09-282-CHS-L-0	4535-087-6140	133,250.00		7-1-08	6-30-09
Childhood Lead Poisoning Program	10-359-CHS-L-0	4535-087-6140	130,000.00		7-1-09	6-30-10
Childhood Lead Poisoning Program	FHS-2011-Child Health-0006	4535-087-6140	75,000.00	27,597.00	1 7-1-10	6-30-11
Program Total						
Right to Know	92-2226-RTK-00	100-046-4230-105	14,330.00		1-1-09	12-31-09
Right to Know	92-2226-RTK-00	100-046-4230-105	14,330.00		1-1-10	12-31-10
Program Total						
Special Child Health Services	09-115-SCH-L-1	4572-129-6140-2076	308,000.00	289,299.00	1 7-1-08	6-30-09
Special Child Health Services	10-115-SCH-L-2	4572-129-6140-2076	287,007.00	244,963.00	1 7-1-09	6-30-10
Special Child Health Services	FHS-2011-EIP	4572-129-6140-2076	292,007.00	155,974.00	1 7-1-10	6-30-11
Program Total						
TOTAL DEPARTMENT OF HEALTH & SENIOR SERVICES						
<u>DEPARTMENT OF HUMAN SERVICES</u>						
Comprehensive Alcohol Program	09-595-ADA-0	100-046-4252-024	1,645,472.00	148,314.00	1 1-1-09	12-31-09
Comprehensive Alcohol Program	10-595-ADA-0	100-046-4252-024	1,651,589.00	149,062.00	1 1-1-10	12-31-10
Program Total						
Personal Assistance Services	09CFDS	491-054-7570-006	698,548.00		1-1-09	12-31-09
Personal Assistance Services	10CFDS	491-054-7570-006	604,104.00		1-1-10	12-31-10
Program Total						
Social Services for the Homeless	SH09004	100-054-7550-0702	874,469.00		1-1-09	12-31-09
Social Services for the Homeless	SH10004	100-054-7550-0702	874,469.00		1-1-10	12-31-10
Program Total						
TOTAL DEPARTMENT OF HUMAN SERVICES						
<u>OFFICE OF INFORMATION TECHNOLOGY</u>						
911 Coordinator Grant	08-CC-04-065	100-082-2034-050	25,000.00		7-1-08	6-30-11
Enhanced 911 Grant - Consolidation Grant	08-C-04-065	100-082-2034-050	300,000.00		7-1-08	6-30-11
Enhanced 911 Grant - Equipment	08-E-04-065	100-082-2034-050	120,000.00		7-1-08	6-30-11
Enhanced 911 Grant - General Assistance	08-G-04-065	100-082-2034-050	180,400.00		7-1-08	6-30-11
Program Total						
TOTAL OFFICE OF INFORMATION TECHNOLOGY						
<u>DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT</u>						
Disability Program Navigator Initiative	ET-04-PY09		32,740.00		7-1-09	6-30-10
Summer HEAT Transportation	ET-04-PY08		70,000.00		3-13-09	9-30-09
Workforce Development Partnership Program	ET-04-PY08	767-062-4545-003	65,798.00		7-1-08	6-30-09
Workforce Development Partnership Program	ET-04-PY09	767-062-4545-003	58,031.00		7-1-09	6-30-10
Program Total						
Workforce Development - Supplemental Workforce Fund for Basic Skills	ET-04-PY08	767-062-4545-003	337,161.00		7-1-08	6-30-10
Workforce Development - Supplemental Workforce Fund for Basic Skills	ET-04-PY09	767-062-4545-003	305,632.00		7-1-09	6-30-11
Workforce Development - Supplemental Workforce Fund for Basic Skills	ET-04-PY10	767-062-4545-003	243,226.00		7-1-10	6-30-11
Program Total						
TOTAL DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT						

Balance or Deficit Jan. 1, 2010	Cash Received	Adjustments	Program Expenditures	Balance or Deficit Dec. 31, 2010	Memorandum Only	
					Cumulative Cash Expenditures at 12/31/10	Cumulative Cash Receipts at 12/31/10
	\$ 58,000.00		\$ 58,000.00		\$ 58,000.00	\$ 58,000.00
			180,209.62	\$ (180,209.62)	180,209.62	
\$ (47,925.58)	51,717.00			3,791.42	129,458.58	133,250.00
(67,590.58)	82,588.00		34,112.81	(19,115.39)	101,703.39	82,588.00
	12,286.00		30,760.41	(18,474.41)	30,760.41	12,286.00
(115,516.16)	146,591.00		64,873.22	(33,798.38)	261,922.38	228,124.00
(3,582.50)	3,582.50				14,330.00	14,330.00
	10,747.50		14,330.00	(3,582.50)	14,330.00	10,747.50
(3,582.50)	14,330.00		14,330.00	(3,582.50)	28,660.00	25,077.50
10,101.77		\$ (10,101.77) 1			291,442.23	301,544.00
(142,140.46)	287,007.00		120,821.66	24,044.88	262,962.12	287,007.00
	9,079.00		151,873.73	(142,794.73)	151,873.73	9,079.00
(132,038.69)	296,086.00	(10,101.77)	272,695.39	(118,749.85)	706,278.08	597,630.00
(251,137.35)	515,007.00	(10,101.77)	590,108.23	(336,340.35)	1,235,070.08	908,831.50
(84,056.23)	239,219.00	0.87 1	155,163.64		1,642,118.87	1,642,118.00
	1,161,349.00		1,567,084.58	(405,735.58)	1,567,084.58	1,161,349.00
(84,056.23)	1,400,568.00	0.87	1,722,248.22	(405,735.58)	3,209,203.45	2,803,467.00
70,008.89		(3.82) 1	70,005.07		698,544.18	698,548.00
	604,104.00		558,381.07	45,722.93	558,381.07	604,104.00
70,008.89	604,104.00	(3.82)	628,386.14	45,722.93	1,256,925.25	1,302,652.00
257,588.86	13,885.00	(0.86) 1	271,473.00		858,353.14	858,354.00
	845,852.00		623,340.50	222,511.50	623,340.50	845,852.00
257,588.86	859,737.00	(0.86)	894,813.50	222,511.50	1,481,693.64	1,704,206.00
243,541.52	2,864,409.00	(3.81)	3,245,447.86	(137,501.15)	5,947,822.34	5,810,325.00
19,798.55			3,623.38	16,175.17	8,824.83	25,000.00
298,530.23			119,962.82	178,567.41	121,432.59	300,000.00
5,360.74			5,360.74		120,000.00	120,000.00
127,364.33			56,675.94	70,688.39	109,711.61	180,400.00
451,053.85			185,622.88	265,430.97	359,969.03	625,400.00
	32,740.00		32,740.00		32,740.00	32,740.00
(0.16)		(7,753.00) 4 7,753.16 3			20,261.16	12,508.00
(302.25)	2,786.00		2,483.75		65,798.00	65,798.00
(3,155.31)	32,031.00		28,875.69		58,031.00	58,031.00
(3,457.56)	34,817.00		31,359.44		123,829.00	123,829.00
(613.87)	7,831.00		7,217.13		337,161.00	337,161.00
(21,711.23)	200,130.00		178,418.77		305,632.00	305,632.00
	62,106.00		97,385.51	(35,279.51)	97,385.51	62,106.00
(22,325.10)	270,067.00		283,021.41	(35,279.51)	740,178.51	704,899.00
(25,782.82)	337,624.00	0.16	347,120.85	(35,279.51)	917,008.67	873,976.00

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COUNTY OF CAMDEN
 Schedule of State Financial Assistance
 Year Ended December 31, 2010

State Grantor/Pass-Through Grantor/Program	Grantor's ID #	State Account Number	Program or Award Amount	Matching Contribution	Grant Period	
					From	To
<u>DEPARTMENT OF LAW AND PUBLIC SAFETY</u>						
Commodities Distribution Grant	2007-EM-E7-0116		\$ 33,685.00	33,685.00	1	3-1-09 8-31-09
Body Armor Replacement:						
Corrections	N/A	718-066-1020-001	35,172.45			N/A N/A
Corrections	N/A	718-066-1020-001	9,241.61			N/A N/A
Corrections	N/A	718-066-1020-001	26,756.05			N/A N/A
Park Police	N/A	718-066-1020-001	1,948.71			N/A N/A
Park Police	N/A	718-066-1020-001	988.36			N/A N/A
Park Police	N/A	718-066-1020-001	1,998.09			N/A N/A
Prosecutor's Office	N/A	718-066-1020-001	9,964.90			N/A N/A
Prosecutor's Office	N/A	718-066-1020-001	3,015.05			N/A N/A
Prosecutor's Office	N/A	718-066-1020-001	7,911.62			N/A N/A
Sheriff's Office	N/A	718-066-1020-001	16,168.21			N/A N/A
Sheriff's Office	N/A	718-066-1020-001	14,311.03			N/A N/A
Sheriff's Office	N/A	718-066-1020-001	4,675.46			N/A N/A
Sheriff's Office	N/A	718-066-1020-001	12,800.13			N/A N/A
Program Total						
Insurance Fraud Reimbursement Program	N/A	100-066-1020-305	250,000.00			1-1-09 12-31-09
Insurance Fraud Reimbursement Program	N/A	100-066-1020-305	223,000.00			1-1-10 12-31-10
Program Total						
Juvenile Detention Alternatives Initiative	N/A	100-066-1500-237	301,553.00			1-1-09 12-31-09
Law Enforcement Officers Training & Equipment Fund	N/A	100-066-1020-314	424,330.00	12,867.04	3	N/A N/A
Project Vision Grant	PV 08-05		43,750.00			3-1-08 11-30-09
State Facility Education Act	N/A	100-066-1500-032	292,500.00	211,500.00	1	7-1-08 6-30-09
State Facility Education Act	N/A	100-066-1500-032	364,500.00	355,500.00	1	7-1-09 6-30-10
State Facility Education Act	N/A	100-066-1500-032	256,500.00	87,750.00	1	7-1-10 6-30-11
Program Total						
Family Court	FC-09-04	100-066-1500-007	470,958.00			1-1-09 12-31-09
Family Court	FC-10-04	100-066-1500-007	470,958.00			1-1-10 12-31-10
State/Community Partnership	SCP-09-PS-04/SCP-09-PM-04	100-066-1500-007	598,900.00			1-1-09 12-31-09
State/Community Partnership	SCP-10-PS-04/SCP-10-PM-04	100-066-1500-007	598,900.00			1-1-10 12-31-10
Program Total						
Juvenile Detention Alternatives Initiative - Innovation Funding	JDAI-09-IF-04		160,000.00			1-1-10 12-31-10
Drunk Driving Enforcement Fund	57-92	100-078-6400	10,515.56			N/A N/A
Victim Witness Advocacy - Supplemental	VWAFPS-04		106,320.00			11-1-08 6-30-10
Prosecutor's Salary Increase	N/A		65,000.00			1-1-10 12-31-10
TOTAL DEPARTMENT OF LAW & PUBLIC SAFETY						
<u>DEPARTMENT OF STATE</u>						
PARIS Grants:						
Departmental Development & Records Management	08040001	100-074-2545-033	303,600.00			9-1-08 12-31-09
Departmental Development	PARP-2009-00400-CC-00025	100-074-2545-033	279,868.00			9-1-09 8-31-10
Microfilming	PARP-2009-00400-CC-00029	100-074-2545-033	51,500.00			9-1-09 8-31-10
Municipalities Shared Services	PARP-2009-00400-CC-00052	100-074-2545-033	297,081.00			9-1-09 8-31-10
Program Total						
Truancy Prevention Initiative	08OFB133ADS	100-074-2505-067	45,000.00			6-1-08 9-30-10
Truancy Prevention Initiative	09OFB148ADS	100-074-2505-067	15,000.00			2-1-09 9-30-10
Program Total						
TOTAL DEPARTMENT OF STATE						

Balance or Deficit Jan. 1, 2010	Cash Received	Adjustments	Program Expenditures	Balance or Deficit Dec. 31, 2010	Memorandum Only	
					Cumulative Cash Expenditures at 12/31/10	Cumulative Cash Receipts at 12/31/10
	\$ 33,685.00			\$ 33,685.00		\$ 33,685.00
\$ 5,009.43			\$ 2,378.75	2,630.68	\$ 32,541.77	35,172.45
	9,241.61			9,241.61		9,241.61
	26,756.05			26,756.05		26,756.05
706.61		\$ 0.33 1	706.94		1,949.04	1,948.71
	988.36	(0.33) 1	988.03		988.03	988.36
	1,998.09			1,998.09		1,998.09
9,964.90			9,555.00	409.90	9,555.00	9,964.90
	3,015.05			3,015.05		3,015.05
	7,911.62			7,911.62		7,911.62
11,541.36				11,541.36	4,626.85	16,168.21
293.78				293.78	14,017.25	14,311.03
	4,675.46			4,675.46		4,675.46
	12,800.13			12,800.13		12,800.13
27,516.08	67,386.37		13,628.72	81,273.73	63,677.94	144,951.67
(47,904.49)	37,442.08	10,462.41 3	40,273.80	0.00	184,511.71	174,049.30
				(40,273.80)	40,273.80	
(47,904.49)	37,442.08	10,462.41	40,273.80	(40,273.80)	224,785.51	174,049.30
301,553.00				301,553.00		301,553.00
157,656.02	42,425.07		35,625.21	164,455.88	273,062.80	437,518.68
(750.00)	750.00				43,750.00	43,750.00
(146,250.00)	146,250.00				292,500.00	292,500.00
	364,500.00		303,647.53	60,852.47	303,647.53	364,500.00
	128,250.00			128,250.00		128,250.00
(146,250.00)	639,000.00		303,647.53	189,102.47	596,147.53	785,250.00
(268,389.80)	470,958.00		202,568.20		470,958.00	470,958.00
	2,024.24		260,481.37	(258,457.13)	260,481.37	2,024.24
(355,530.94)	595,775.00		240,244.06		595,775.00	595,775.00
			429,351.80	(429,351.80)	429,351.80	
(623,920.74)	1,068,757.24		1,132,645.43	(687,808.93)	1,756,566.17	1,068,757.24
	160,000.00		152,000.00	8,000.00	152,000.00	160,000.00
1,316.43			343.15	973.28	9,542.28	10,515.56
(18,767.89)	69,910.45		51,142.76		106,320.00	106,320.00
	65,000.00		65,000.00		65,000.00	65,000.00
(349,551.39)	2,184,356.21	10,462.41	1,794,308.60	50,960.63	3,290,852.23	3,331,350.45
(129,619.71)	129,619.71				281,419.71	281,419.71
88,632.52	69,967.00		228,566.52	(69,967.00)	279,868.00	209,901.00
25,750.00	12,875.00		51,500.00	(12,875.00)	51,500.00	38,625.00
123,657.50	68,782.00		266,607.44	(74,167.94)	291,490.44	217,322.50
108,420.31	281,243.71		546,673.96	(157,009.94)	904,278.15	747,268.21
32,832.00	11,250.00	0.99 1	44,082.99		45,000.99	45,000.00
11,250.00	3,750.00		15,000.00		15,000.00	15,000.00
44,082.00	15,000.00	0.99	59,082.99		60,000.99	60,000.00
152,502.31	296,243.71	0.99	605,756.95	(157,009.94)	964,279.14	807,268.21

COUNTY OF CAMDEN
 Schedule of State Financial Assistance
 Year Ended December 31, 2010

State Grantor/Pass-Through Grantor/Program	Grantor's ID #	State Account Number	Program or Award Amount	Matching Contribution	Grant Period From	To	
DEPARTMENT OF TRANSPORTATION							
Capital Transportation Program	N/A		\$ 664,676.24		FY 90	FY 90	
Capital Transportation Program	N/A		764,211.11		FY 91	FY 91	
Capital Transportation Program	N/A	480-078-6320-174	2,942,000.00		FY 92	FY 92	
Capital Transportation Program	N/A		2,983,000.00		FY 93	FY 93	
Capital Transportation Program	N/A	480-078-6320-174	2,983,000.00		FY 94	FY 94	
Capital Transportation Program	FY 1994	480-078-6320-174	2,658,999.51		FY 95	FY 95	
Capital Transportation Program	N/A	480-078-6320-174	3,860,000.00		FY 96	FY 96	
Capital Transportation Program	N/A	480-078-6320-174	3,860,000.00		FY 97	FY 97	
Capital Transportation Program	N/A	480-078-6320-174	3,860,000.00		FY 98	FY 98	
Capital Transportation Program	N/A	480-078-6320-248	3,860,000.00		FY 99	FY 99	
Capital Transportation Program - Discretionary - Cuthbert Blvd, Haddon & Cherry Hill Twps	N/A	480-078-6320-248	286,000.00		N/A	N/A	
Capital Transportation Program	N/A	480-078-6320-248	3,860,000.00	\$ 600,838.70	3	FY 00	FY 00
Capital Transportation Program	N/A	480-078-6320-248	4,403,000.00	634,866.50	3	FY 01	FY 01
Capital Transportation Program	N/A	480-078-6320-248	4,351,000.00			FY 02	FY 02
Capital Transportation Program	N/A	480-078-6320-248	4,351,000.00	114,450.00	3	FY 03	FY 03
Capital Transportation Program	N/A	480-078-6320-248	4,351,000.00	109,981.05	3	FY 04	FY 04
Capital Transportation Program	N/A	480-078-6320-248	4,351,000.00	131,046.00	3	FY 05	FY 05
Capital Transportation Program - Discretionary - Browning Rd & Rt 168; Copley Rd	N/A	480-078-6320-248	500,000.00			FY 05	FY 05
Capital Transportation Program	N/A	480-078-6320-248	4,351,000.00	280,000.00	3	FY 06	FY 06
Capital Transportation Program	N/A	480-078-6320-248	5,015,000.00	581,992.00	3	N/A	N/A
Capital Transportation Program	N/A	480-078-6320-248	5,015,000.00	135,000.00	3	N/A	N/A
Capital Transportation Program	N/A	480-078-6320-248	5,131,000.00			N/A	N/A
Capital Transportation Program	N/A	480-078-6320-248	6,664,500.00			N/A	N/A
Capital Transportation Program - Interest on Advances	N/A			905,404.21	3	N/A	N/A
Road Improvements - Cooper Hospital	N/A	480-078-6320-248	12,000,000.00			N/A	N/A
Program Total							
Bridge Bond Act	N/A	549-078-6220-133	3,912,472.82		N/A	N/A	
Bridge Bond Act	N/A	572-078-6220-004	9,069,000.00		N/A	N/A	
Bridge Bond Act - Interest on Advances	N/A			1,958,162.36	3	N/A	N/A
Program Total							
Local Bridge Rehabilitation Program: Cooper Creek Bridge	N/A	480-078-6320-AA6	789,000.00		N/A	N/A	
Transportation Infrastructure Improvements	N/A	480-078-6320-AIC/JB/JL	3,200,000.00		N/A	N/A	
Transportation Trust Fund: Route 42 & College Drive Discretionary:	N/A	480-078-6300-DFB	17,000,000.00	500,000.00	2	N/A	N/A
Burnt Mill, Woodcrest & Haddonfield-Berlin Rds	N/A		293,000.00		N/A	N/A	
Program Total							
TOTAL DEPARTMENT OF TRANSPORTATION							
DEPARTMENT OF THE TREASURY							
Governor's Council on Alcoholism and Drug Abuse: Municipal Alliance Program	N/A	100-082-C001-044	630,776.00		1-1-09	12-31-09	
Municipal Alliance Program	N/A	100-082-C001-044	630,776.00		1-1-10	12-31-10	
TOTAL DEPARTMENT OF THE TREASURY							
TOTAL STATE FINANCIAL ASSISTANCE							
Matching Key:	Adjustment Key:						
1 - In-Kind	1 - Cancellation to Fund Balance						
2 - Cash	2 - Adjust balance for Cash Match						
3 - Program Income	3 - Refund of Prior Year Expenditure						
	4 - Refund of Prior Year Receipt						

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

Balance or Deficit Jan. 1, 2010	Cash Received	Adjustments	Program Expenditures	Balance or Deficit Dec. 31, 2010	Memorandum Only	
					Cumulative Cash Expenditures at 12/31/10	Cumulative Cash Receipts at 12/31/10
			\$ 482,246.00	\$ (482,246.00)	\$ 482,246.00	
			48,252.85	(48,252.85)	48,252.85	
			251,438.91	(251,438.91)	2,933,422.67	\$ 2,681,983.76
			114,621.40	(114,621.40)	114,621.40	
\$ (76,087.83)		\$ (62.93) 1	732,295.71	(808,446.47)	2,941,179.37	2,132,795.83
(1.15)		(269.88) 1	357,285.04	(357,556.07)	2,658,526.63	2,301,240.44
48,830.22			48,631.32	(1.10)	3,860,001.10	3,860,000.00
510,188.18		(0.46) 1		510,187.72	3,349,811.82	3,860,000.00
666,816.82				666,816.82	3,193,183.18	3,860,000.00
285,478.69				285,478.69	3,574,521.31	3,860,000.00
(152,492.70)				(152,492.70)	281,870.33	129,377.63
21,336.22			651.00	20,685.22	4,440,153.48	4,460,838.70
48,268.98				48,268.98	5,289,597.52	5,337,866.50
755,844.64			42,621.10	713,223.54	3,900,083.46	4,613,307.00
661,259.34		48,629.80 3		709,889.14	3,804,190.66	4,465,450.00
307,720.46			60,855.70	246,864.76	4,214,116.29	4,460,981.05
277,043.86			5,988.53	271,055.33	4,210,990.67	4,482,046.00
(214,748.47)				(214,748.47)	214,748.47	
2,466,368.56			1,157,897.28	1,308,471.28	3,322,528.72	4,631,000.00
344,537.69			68,694.34	275,843.35	4,657,148.65	4,351,000.00
(118,180.73) \$	515,663.45		1,054,859.96	(657,377.24)	2,573,323.84	1,915,946.60
			664,000.00	(664,000.00)	664,000.00	
			297,387.37	(297,387.37)	297,387.37	
905,404.21	14,275.13			919,679.34		919,679.34
(7,266,414.33)			2,515,171.61	(9,781,585.94)	10,445,585.94	664,000.00
(529,027.34)	529,938.58	48,296.53	7,902,898.12	(7,853,690.35)	71,471,491.73	62,987,512.85
608,303.06			2,316.00	605,987.06	3,306,485.76	3,912,472.82
8,832,507.74			153,247.10	8,679,260.64	389,739.36	9,069,000.00
1,958,162.36	24,775.08			1,982,937.44		1,982,937.44
11,398,973.16	24,775.08		155,563.10	11,268,185.14	3,696,225.12	14,964,410.26
					789,000.00	789,000.00
(1,095,235.31)				(1,095,235.31)	3,095,232.81	1,999,997.50
(4,260,589.68)	6,336,814.70		5,911,464.57	(3,835,239.55)	12,346,718.54	8,511,478.99
(292,898.87)				(292,898.87)	292,898.87	
(4,553,488.55)	6,336,814.70		5,911,464.57	(4,128,138.42)	12,639,617.41	8,511,478.99
5,221,221.96	6,891,528.36	48,296.53	13,969,925.79	(1,808,878.94)	91,691,567.07	89,252,399.60
(130,378.15)	391,689.00		258,479.93	2,830.92	581,155.08	583,986.00
	23,405.68		158,532.61	(135,126.93)	158,532.61	23,405.68
(130,378.15)	415,094.68		417,012.54	(132,296.01)	739,687.69	607,391.68
\$ (1,979,469.22)	\$ 15,363,416.25	\$ 36,156.14	\$ 22,820,934.68	\$ (9,400,831.51)	\$ 115,642,164.45	\$ 105,615,431.80

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

Note 1: GENERAL

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

Note 2: BASIS OF ACCOUNTING

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

Note 3: RELATIONSHIP TO FINANCIAL STATEMENTS

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

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Current Fund	\$50,352,212.32	\$22,820,934.68	\$73,173,147.00
Trust Fund	4,130,412.65		4,130,412.65
Non-cash flow thru	8,805,982.33		8,805,982.33
	<u>\$63,288,607.30</u>	<u>\$22,820,934.68</u>	<u>\$86,109,541.98</u>

Note 4: MAJOR PROGRAMS

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

Note 5: ADJUSTMENTS

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

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

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unqualified

Internal control over financial reporting:

Material weaknesses identified? yes X no

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

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over compliance:

Material weaknesses identified? yes X no

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

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

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

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
14.218; 14.253	Community Development Block Grant Cluster
17.258; 17.259; 17.260	Workforce Investment Act Cluster
20.205	Highway Planning and Construction
81.128	Energy Efficiency and Conservation Block Grant
93.558; 93.714	Temporary Assistance for Needy Families Cluster
97.116	Port Security Grant Program

Dollar threshold used to determine Type A programs \$ 1,898,658.22

Auditee qualified as low-risk auditee? X yes no

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

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

State Financial Assistance

Internal control over compliance:

Material weaknesses identified? ___ yes X no

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

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

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

Identification of major programs:

<u>GMS Numbers</u>	&
480-078-6320-174	
480-078-6320-Z48	

<u>Name of State Program</u>
Capital Transportation

Dollar threshold used to determine Type A programs \$ 684,628.04

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

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

Section 2- Schedule of Financial Statement Findings

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

None.

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

Section 3- Schedule of Federal Award Findings and Questioned Costs

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

Finding No. 2010-1

Information on the Federal Program

Community Development Block Grant Cluster (CFDA No. 14.218 and 14.253)

Criteria or Specific Requirement

Effective internal controls include the monthly reconciliation of the County's financial records to expenditures as reported to the grantor agency.

Condition

Grant expenditures as reported to the U.S. Department of Housing and Urban Development were not reconciled with the County's financial records on a monthly basis.

Questioned Costs

None.

Context

The monthly reconciliation of the County's financial records to expenditures as reported to the grantor agency ensures the amounts reported are in agreement with the grantor's records and are otherwise accurate.

Effect

Expenditures as reported to the grantor agency may not have been in agreement with the County's financial records.

Cause

Failure of grant personnel to perform the necessary reconciliations.

Recommendation

That expenditures as reported to the U.S. Department of Housing and Urban Development be reconciled with the County's financial records on a monthly basis.

View of Responsible Officials and Planned Corrective Action

The responsible officials agree with the finding and will address the matter as part of their corrective action plan.

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

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

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

None.

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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 and Federal Awards and State Financial Assistance that are required to be reported in accordance with Government Auditing Standards, OMB Circular A-133 and State of New Jersey Circular 04-04-OMB.

FINANCIAL STATEMENT FINDINGS

None.

FEDERAL AWARDS

None.

STATE FINANCIAL ASSISTANCE PROGRAMS

None.

COUNTY OF CAMDEN
Officials in Office and Surety Bonds

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

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>	
Louis Cappelli, Jr.	Freeholder Director		A
Edward T. McDonnell	Freeholder Deputy Director		A
Riletta L. Cream	Freeholder		A
Rodney A. Greco	Freeholder		A
Jeffrey L. Nash	Freeholder		A
Carmen Rodriguez	Freeholder		A
Ian K. Leonard	Freeholder		A
Ross G. Angilella	County Administrator		A
Linda Szczesniewski	Clerk of the Board		A
Joseph Ripa	County Clerk		A
Albert J. Mungioli	Deputy County Clerk to July 1, 2010	\$ 50,000	C
Patricia Egan Jones	Surrogate	50,000	B
Barbara A. Rosenbleeth	Deputy Surrogate	50,000	B
Charles H. Billingham	Sheriff	25,000	B
Michael Brennan	County Counsel	50,000	C
David McPeak	Chief Financial Officer / Treasurer		A
Anna Marie Wright	Purchasing Agent	500,000	B
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

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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