

COUNTY OF CAMDEN
STATE OF NEW JERSEY
REPORT OF AUDIT
FOR THE YEAR ENDED
DECEMBER 31, 2011

COUNTY OF CAMDEN
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COUNTY OF CAMDEN
PART 1
REPORT OF AUDIT OF FINANCIAL STATEMENTS
FOR THE YEAR 2011

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, 2011 and 2010, 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, 2011. 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, 2011 and 2010, 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, 2011 and 2010, 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, 2011 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 29, 2012 on our consideration of the County of Camden, State of New Jersey's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole. The supplemental 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, and are not a required part of the basic financial statements. The supplementary financial statements presented for the various funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account group taken as a whole.

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Michael D. Cesaro
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
June 29, 2012

**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, 2011, and have issued our report thereon dated June 29, 2012, 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

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

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 or other matters 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, others within 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
June 29, 2012

COUNTY OF CAMDEN
CURRENT FUND

Statements of Assets, Liabilities, Reserves, and Fund Balance -- Regulatory Basis
As of December 31, 2011 and 2010

<u>Assets</u>	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
Regular Fund:			
Cash	SA-1	\$ 91,613,053.36	\$ 60,553,392.33
Petty Cash	SA-2	-	-
Change Funds	SA-3	895.00	1,195.00
Other Grants Receivable	SA-8	1,821,965.48	1,432,651.95
		<u>93,435,913.84</u>	<u>61,987,239.28</u>
Receivables with Full Reserves:			
Revenue Accounts Receivable	SA-6	138,811.26	79,768.75
		<u>138,811.26</u>	<u>79,768.75</u>
Deferred Charges:			
Emergency Authorizations (40A:4-47)	SA-19	-	350,000.00
		<u>93,574,725.10</u>	<u>62,417,008.03</u>
Federal and State Grant Fund:			
Due From Current Fund	SA-9	17,006,605.80	7,811,992.91
Federal and State Grants Receivable	SA-7	59,356,106.64	84,602,698.34
		<u>76,362,712.44</u>	<u>92,414,691.25</u>
		<u>\$ 169,937,437.54</u>	<u>\$ 154,831,699.28</u>

(Continued)

COUNTY OF CAMDEN
CURRENT FUND

Statements of Assets, Liabilities, Reserves, and Fund Balance -- Regulatory Basis
As of December 31, 2011 and 2010

<u>Liabilities, Reserves and Fund Balance</u>	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3, SA-10	\$ 15,590,416.46	\$ 6,502,087.18
Reserve for Encumbrances	SA-11	9,154,242.54	6,633,877.07
Reserve for Encumbrances - Other Grants	SA-11	145,715.72	133,091.09
Payroll Deductions Payable	SA-12	1,376,647.02	1,012,046.26
Due to Capital Fund	SC-2	3,743,332.23	2,297,823.48
Due to Federal and State Grant Fund	SA-9	17,006,605.80	7,811,992.91
Due to Trust - County Open Space	SB-37	10,771,143.10	6,929,980.78
Due to Trust - Other Funds	SB-4	9,352,328.66	7,787,486.65
Due to County Library Fund	SA-14	4,135,239.63	3,500,005.96
Due to State of New Jersey:			
Realty Transfer Fees	SA-13	337,491.21	578,048.70
Accounts Payable	SA-10	108,361.00	
Reserve for Other Grants:			
Appropriated	SA-16	1,810,231.03	1,433,658.24
Reserve for Alcohol Rehab Program Fees	SA-18	-	378,940.00
		73,531,754.40	44,999,038.32
Reserve for Receivables		138,811.26	79,768.75
Fund Balance	A-1	19,904,159.44	17,338,200.96
		<u>93,574,725.10</u>	<u>62,417,008.03</u>
Federal and State Grant Fund:			
Reserve for Federal and State Grants			
Appropriated	SA-15	39,188,479.25	73,126,963.23
Unappropriated	SA-17	3,310,169.75	4,035,629.78
Reserve for Encumbrances	SA-11	33,709,443.09	15,097,477.89
Accrued Salaries		154,620.35	154,620.35
		<u>76,362,712.44</u>	<u>92,414,691.25</u>
		<u>\$ 169,937,437.54</u>	<u>\$ 154,831,699.28</u>

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, 2011 and 2010

<u>Revenue and Other Income Realized</u>	<u>2010</u>	<u>2009</u>
Fund Balance Utilized	\$ 7,757,823.00	\$ 15,039,035.00
Miscellaneous Revenues Anticipated	97,138,784.17	108,337,405.36
Receipts from Current Taxes	271,577,245.00	256,577,245.00
Non-Budget Revenue	3,194,207.11	4,837,020.24
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	5,101,107.30	5,962,483.02
Cancellations -		
Outstanding Checks	30,635.17	46,649.54
Reserve for Other Grants	3.24	1,825,063.63
Due to Federal & State Grant Funds -		
Cancellation of Reserves for Federal & State Grants	2,091,815.68	3,652,859.50
Refund of Prior Period Expense		30,214.00
	<u>386,891,620.67</u>	<u>396,307,975.29</u>
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	103,071,017.00	108,237,467.00
Other Expenses	198,736,451.54	251,857,112.06
Deferred Charges and Statutory Expenditures	29,343,889.00	26,259,518.00
Debt Service	43,287,675.67	10,706,978.35
Cancellation of Other Grants Receivable		1,825,063.54
Due to Federal & State Grant Funds -		
2010 Budget--Matching Funds	5,826.00	15,922.00
Cancellation of Federal/State Grants Receivable	2,091,706.46	3,625,122.17
Refund of Prior Year Revenue	31,273.52	1,870.00
	<u>376,567,839.19</u>	<u>402,529,053.12</u>
Excess (Deficit) in Revenue	10,323,781.48	(6,221,077.83)
Adjustments to Income before Fund Balance:		
Expenditures included in the above which are by Statue Deferred Charges to Budget of Succeeding Year		350,000.00
Expenditures included in the above which were funded by Bond Ordinance		15,000,000.00
	<u>-</u>	<u>15,350,000.00</u>
Statutory Excess to Surplus	10,323,781.48	9,128,922.17
<u>Fund Balance</u>		
Balance Jan. 1	<u>17,338,200.96</u>	<u>23,248,313.79</u>
Decreased by:	27,661,982.44	32,377,235.96
Utilized as Anticipated Revenue	<u>7,757,823.00</u>	<u>15,039,035.00</u>
Balance Dec. 31	<u>\$ 19,904,159.44</u>	<u>\$ 17,338,200.96</u>

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, 2011

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
Surplus Anticipated	\$ 7,757,823.00		\$ 7,757,823.00	
Miscellaneous Revenues:				
Local Revenues:				
County Clerk/Register of Deeds	3,122,219.00		2,870,824.94	\$ (251,394.06)
Surrogate	331,750.00		585,931.71	254,181.71
Sheriff	1,062,567.00		689,287.92	(373,279.08)
Interest on Investments and Deposits	131,902.00		76,252.98	(55,649.02)
Public Health Third Party Reimbursements	32,158.00		11,581.01	(20,576.99)
Public Health Environmental Fees	237,946.00		217,155.00	(20,791.00)
County Adjuster	170,544.00		170,658.72	114.72
Grant Fringe Benefit Revenue	2,159,408.00		2,017,514.56	(141,893.44)
Health Benefit Revenue				
Parks Department	180,728.00		159,525.47	(21,202.53)
State Aid:				
State Aid - County College Bonds	1,501,794.00		1,501,794.98	0.98
Dept of Treasury - Subsidy	1,052,834.00		1,052,834.60	0.60
Alcohol Abuse	435,785.00		449,395.00	13,610.00
City of Camden - Maintenance of City Hall	111,826.00		121,992.00	10,166.00
Division of Public Welfare - Title IV-D Program	674,823.00		1,535,031.18	860,208.18
State Assumption of Social & Welfare Services & Psychiatric Facilities:				
Supplemental Security Income	1,449,595.00		1,410,603.00	(38,992.00)
Federal and State Grants:				
US Department of Housing & Urban Development				
Emergency Shelter Grant 11-12		\$ 115,545.00	115,545.00	
Home Investment Partnership 10-11		24,600.00	24,600.00	
Home Investment Partnership 11-12	274,331.00	1,172,140.00	1,446,471.00	

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2011

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
US Department of Justice				
Bulletproof Vest Partnership Grant 07	\$ 14,232.00		\$ 14,232.00	
Bulletproof Vest Partnership Grant 08	8,127.00		8,127.00	
Bulletproof Vest Partnership Grant 09	11,466.00		11,466.00	
Bulletproof Vest Partnership Grant 10	24,167.00		24,167.00	
US Marshal's Task Force Vehicle Grant		\$ 10,000.00	10,000.00	
Camden County Prosecutor's Office - JAG Program 2011		10,000.00	10,000.00	
Camden County Sheriff's Office - JAG Program 2011		10,000.00	10,000.00	
US Department of Transportation				
The Great PA/NJ TIGER Project (ARRA)		988,000.00	988,000.00	
Executive Office of the President, Office of National Drug Control Policy				
Joint Camden HIDTA Task Force 11		702,231.00	702,231.00	
NJ Department of Children & Families				
NJ Task Force on Child Abuse & Neglect 10	34,000.00		34,000.00	
NJ Department of Environmental Protection				
Clean Communities Entitlement 11		99,812.60	99,812.60	
County Environmental Health Act CEHA 10	22,632.00		22,632.00	
County Environmental Health Act CEHA 11		308,197.00	308,197.00	
NJ Department of Health & Senior Services				
Area Plan 11	3,483,118.00	1,047,665.00	4,530,783.00	
Bioterrorism Preparedness 10-11	80,000.00		80,000.00	
Bioterrorism Preparedness 11-12		361,853.00	361,853.00	
Childhood Lead Poisoning Prevention 11-12		75,000.00	75,000.00	
HIV Counseling & Testing Referral 11	100,000.00		100,000.00	
Peer Grouping Grant 11		21,393.00	21,393.00	
Right to Know RTK Grant 11	7,165.00	7,165.00	14,330.00	
Senior Farmers' Market Nutrition Program 10	3,000.00		3,000.00	
Sexually Transmitted Diseases 11-12		73,800.00	73,800.00	
Special Child Health Services 11-12		292,006.00	292,006.00	
Tuberculosis Control Grant 10-11	30,000.00		30,000.00	
Women, Infants & Children WIC 10-11	336,200.00		336,200.00	

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2011

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
NJ Department of Human Services				
ARRA Technology Grant		\$ 53,480.00	\$ 53,480.00	
Child Care Resource & Referral 09-10	\$ 230,000.00		230,000.00	
Child Care Resource & Referral 10-11		956,983.00	956,983.00	
Child Care Resource & Referral 11-12		10,275,396.00	10,275,396.00	
Comprehensive Alcohol & Drug Abuse Grant 11	1,620,224.00		1,620,224.00	
Health Communities Initiative 10-11	20,000.00		20,000.00	
Personal Assistance Services Program PASP 11	659,232.00		659,232.00	
Social Services for the Homeless 11	874,469.00		874,469.00	
Special Initiative & Transportation 11-12		511,616.00	511,616.00	
NJ Department of Labor & Workforce Development				
Disability Program Navigator Initiative 09-10 ARRA	55,884.00		55,884.00	
On-the-Job Training ARRA	5,500.00		5,500.00	
Public Sector National Emergency Grant		750,000.00	750,000.00	
Work First New Jersey - SmartSTEPS 11-12		24,075.00	24,075.00	
Work First New Jersey WFNJ 10-11	50,000.00		50,000.00	
Work First New Jersey WFNJ 11-12		6,145,298.00	6,145,298.00	
Workforce Development Partnership Program 10-11	34,674.00		34,674.00	
Workforce Development Partnership Program 11-12		26,935.00	26,935.00	
Workforce Investment Act 11-12		3,904,944.00	3,904,944.00	
Workforce Investment Board WIB 10-11	54,500.00		54,500.00	
Workforce Learning Link 11-12		222,000.00	222,000.00	
NJ Department of Law & Public Safety				
Community Justice 10-11		75,000.00	75,000.00	
County DWI Enforcement Project 11-12		20,000.00	20,000.00	
Family Court Services 11	470,958.00		470,958.00	
Hazardous Materials Emergency Planning HMEP FY11		44,000.00	44,000.00	
Insurance Fraud Reimbursement Program 11		248,664.00	248,664.00	
JAG County Gang, Gun & Narcotics Task Force 11-12		272,359.00	272,359.00	
Juvenile Accountability Block Grant 10	13,122.00		13,122.00	
Juvenile Accountability Block Grant 11	52,431.00		52,431.00	
Juvenile Detention Alternatives Initiative - Innovation Funding 11		120,000.00	120,000.00	

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2011

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
NJ Department of Law & Public Safety (Con't.)				
Law Enforcement Officers Training & Equipment Fund	\$ 28,795.00	\$ 24,103.17	\$ 52,898.17	
Megan's Law & Local Law Enforcement Assistance 11-12		22,249.00	22,249.00	
Park Police Body Armor Replacement 10	1,998.00		1,998.00	
Project Safe Neighborhoods 2011		29,056.00	29,056.00	
Prosecutor's Office Body Armor Replacement 11		7,998.26	7,998.26	
Sexual Assault Response Team/Nurse Examiner 10-11	67,655.00		67,655.00	
Sheriff's Office Body Armor Replacement 10	12,800.00		12,800.00	
State Facilities Education Act SFEA 11-12		202,500.00	202,500.00	
State/Community Partnership 11	598,900.00		598,900.00	
Traffic Safety Task Force 11-12		59,626.00	59,626.00	
Victim Witness Advocacy 11-12		362,649.00	362,649.00	
Victim Witness Advocacy Supplemental 10-12		107,383.00	107,383.00	
NJ Office of Homeland Security & Preparedness				
Homeland Security Grant Program 10	879,973.00		879,973.00	
Interoperable Emergency Communications Grant Program FY08	126,250.00		126,250.00	
Interoperable Emergency Communications Grant Program FY09		102,392.28	102,392.28	
New Jersey Data Exchange Project (NJDEX) SFY11		150,000.00	150,000.00	
USAI Credentialing Grant FY 2010-2012		65,000.00	65,000.00	
NJ Department of Transportation				
Broadway Bridge - 2011 Local Bridge Future Needs (LBFN)		1,000,000.00	1,000,000.00	
FAUS 2011		5,131,000.00	5,131,000.00	
MLK Blvd/Broad St FY2010 Discretionary		3,000,000.00	3,000,000.00	
State Street Bridge - 2009 Local Bridge Future Needs (LBFN)		1,000,000.00	1,000,000.00	
State Street Bridge 2008 Discretionary Aid		200,000.00	200,000.00	
NJ Department of Treasury, Governor's Council on Alcoholism & Drug Abuse				
Municipal Alliance Grant 11	630,776.00		630,776.00	

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2011

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
Other Grants:				
CCIA Marketing Agreement		\$ 17,000.00	\$ 17,000.00	
Gloucester City Regional Contributory Agreement SSA		13,832.80	13,832.80	
Household Hazardous Waste Program 2011		50,000.00	50,000.00	
Household Hazardous Waste Program 2012		50,000.00	50,000.00	
Joint Animal Control Group 10	\$ 70,595.72	17,648.93	88,244.65	
Joint Animal Control Group 11		79,747.50	79,747.50	
Park Bench Donation Program	1,100.00	2,200.00	3,300.00	
Potter & Ellis Roadway Project		296,000.00	296,000.00	
Public Health Priority Funding PHPF 11	333,276.00		333,276.00	
Sheriff's Office Patrol Vehicle Grant - Cooper University		32,206.42	32,206.42	
WIC Program at Mt. Ephraim Ave.		83,203.14	83,203.14	
Other Special Items:				
Register of Deeds Copy Machine Revenue	12,480.00		20,440.28	\$ 7,960.28
Motor Vehicle Fine Fund	3,120,859.00		3,120,859.00	
General Support Claims	777,611.00		636,114.54	(141,496.46)
Added and Omitted Taxes	670,371.00		670,371.00	
County Clerk/Register of Deeds Increased Revenue	1,782,738.00		1,378,099.95	(404,638.05)
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	895,000.00		895,000.00	
Library Debt Service	314,556.00		314,556.00	
CCMUA Surplus	3,076,796.00		3,076,796.00	
CCIA Surplus	96,638.00		96,638.00	
Road Opening Fees	1,550,000.00		1,550,000.00	
Sale of Emergency Training Center	11,775,000.00		12,462,739.23	687,739.23
Maintenance of Open Space	2,728,626.00		2,728,626.00	
Register of Deeds Increased Realty Fees	127,393.00		387,304.82	259,911.82
Rowan University Rent	286,000.00		242,000.00	(44,000.00)

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2011

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
Other Special Items (Cont'd):				
Indirect Costs	\$ 825,917.00		\$ 1,033,609.07	\$ 207,692.07
Rent - Jefferson House Lakeland Complex	85,981.00		78,816.76	(7,164.24)
Inmate Welfare - Room & Board	500,000.00		250,000.00	(250,000.00)
Work Release Revenue	2,156.00		7,681.59	5,525.59
Weights and Measures	31,830.00		62,836.00	31,006.00
Health Services Center Debt Service Agreement	2,640,401.00		2,640,401.00	
UMDNJ	5,704.00			(5,704.00)
DYFS Breakfast/Lunch	108,095.00		82,825.73	(25,269.27)
Hall of Justice Rented Space	39,615.00		36,313.75	(3,301.25)
Miscellaneous Revenue Anticipated	55,958,796.72	\$ 41,075,953.10	97,138,784.17	104,034.35
Amount to be Raised by Taxes	271,577,245.00		271,577,245.00	
Budget Totals	335,293,864.72	41,075,953.10	376,473,852.17	104,034.35
Non-budget Revenues			3,194,207.11	3,194,207.11
	<u>\$ 335,293,864.72</u>	<u>\$ 41,075,953.10</u>	<u>\$ 379,668,059.28</u>	<u>\$ 3,298,241.46</u>

(Continued)

COUNTY OF CAMDEN
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2011

Analysis of Realized Revenues

Interest on Investments and Deposits:		
Collected by County Treasurer	\$	74,337.86
Revenue Accounts Receivable:		
Surrogate		80.38
Sheriff		1,834.74
		<u>1,834.74</u>
	\$	<u>76,252.98</u>
Vending Machines:		
Revenue Accounts Receivable - Register of Deeds	\$	3,173.60
Other Treasurer Receipts		17,266.68
		<u>17,266.68</u>
	\$	<u>20,440.28</u>

Analysis of Non-Budget Revenues

Miscellaneous Revenue not Anticipated:		
Administration	\$	32,590.07
Buildings and Operations		66.00
CCVTS Shared Services		450,000.00
Child Support Fees		2,296.00
County Counsel		34,348.32
County Engineers		15,108.76
Data Processing		6,773.40
Department of Corrections		423,216.60
Elections Manage & Coord		176,475.00
Fuel Reimbursement		176,669.84
Health Dept		44,075.00
Hispanic Affairs		1,155.00
Insurance		208,489.69
Med Part B Pymt		34.41
Miscellaneous		48,557.58
New Jersey State Police EMA		389,280.80
Park Police Report		595.00
Payroll Deductions		4,563.42
Peer Grouping		323.09
Planning Board		100,516.23
Prisoners - Gloucester County		278,740.00
Prosecutors Office		6,524.07
Public Safety		1,759.87
Regional Firefighting Training Center		24,110.00
Rent - Assy Fuentes		10,755.39
Senior Cit. Day Care		22,748.65

(Continued)

COUNTY OF CAMDEN
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2011

Miscellaneous Revenue not Anticipated (Continued):

Senior Services	\$	1,500.00
Sheriff's Dept		70,454.44
Social Security Administration for Inmates		68,800.00
Solid Waste		170,619.82
South Jersey Port PILOT		419,000.00
Superintendent of Elections		1,893.50
Telephones		1,937.16
Weights & Measures		230.00
		230.00
	\$	3,194,207.11

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, 2011

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
General Government:						
Board of Chosen Freeholders						
Salary and Wages	\$ 162,001.00	\$ 155,001.00	\$ 154,889.00	\$ 112.00		
Other Expenses	1,764.00	1,764.00	554.00	105.00	1,105.00	
Office of Shared Services						
Salary and Wages	299,609.00	299,609.00	290,630.00		8,979.00	
Other Expenses	1,605.00	1,605.00	416.00	747.42	441.58	
Department of Personnel						
Salary and Wages	542,293.00	492,293.00	452,485.00		39,808.00	
Other Expenses	62,875.00	62,875.00	47,296.00	8,022.98	7,556.02	
Internal Audit						
Salary and Wages	133,482.00	130,982.00	129,340.00		1,642.00	
Other Expenses	860.00	860.00	762.00		98.00	
County Administrator						
Salary and Wages	1,084,756.00	1,044,756.00	1,022,666.00		22,090.00	
Other Expenses	44,975.00	44,975.00	30,716.00	12,190.78	2,068.22	
Constituent Services & Hispanic Affairs						
Salary and Wages	305,453.00	311,453.00	309,946.00		1,507.00	
Other Expenses	72,100.00	72,100.00	37,342.00	7,256.57	27,501.43	
County Counsel						
Salary and Wages	869,933.00	1,039,933.00	1,008,910.00		31,023.00	
Other Expenses	943,500.00	943,500.00	559,057.00	178,596.08	205,846.92	
Clerk of the Board						
Salary and Wages	582,263.00	582,263.00	558,365.00		23,898.00	
Other Expenses	1,450.00	1,450.00	1,113.00		337.00	
Public Information						
Salary and Wages	311,992.00	311,992.00	308,304.00		3,688.00	
Other Expenses	160,400.00	160,400.00	74,317.00	14,518.91	71,564.09	
County Adjuster						
Salary and Wages	91,298.00	91,298.00	82,637.00		8,661.00	
Other Expenses	19,365.00	19,365.00	10,221.00	86.77	9,057.23	
County Treasurer						
Salary and Wages	116,598.00	116,698.00	116,626.00		72.00	
Other Expenses	62,200.00	87,200.00	51,910.00		35,290.00	
Court House						
Salary and Wages	1,479,882.00	1,554,882.00	1,542,975.00		11,907.00	
Other Expenses	4,219,979.00	4,219,979.00	3,382,663.00	299,777.61	537,538.39	
Institutional Groundskeeping						
Salary and Wages	52,820.00	93,820.00	81,511.00		12,309.00	
Institutional Building & Maintenance						
Salary and Wages	273,312.00	448,312.00	432,552.00		15,760.00	
Other Expenses	1,106,800.00	1,106,800.00	1,040,154.00	27,325.70	39,320.30	
Special Events						
Salary and Wages	611,685.00	622,685.00	622,008.00		677.00	
Other Expenses	501,200.00	521,200.00	497,853.00	17,230.11	6,116.89	
Graphics						
Salary and Wages	98,833.00	98,833.00	96,683.00		2,150.00	
Other Expenses	20,000.00	20,000.00	16,454.00	3,291.11	254.89	
Mail Room						
Salary and Wages	251,055.00	236,055.00	214,143.00		21,912.00	
Other Expenses	2,036,000.00	2,036,000.00	1,962,937.00	57,307.39	15,755.61	
Veterans' Service Bureau						
Salary and Wages	360,584.00	325,584.00	313,549.00		12,035.00	
Other Expenses	64,310.00	64,310.00	36,041.00	2,494.68	25,774.32	

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2011

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
General Government (Cont'd):						
Telecommunications						
Salary and Wages	\$ 64,953.00	\$ 64,953.00	\$ 62,027.00		\$ 2,926.00	
Other Expenses	1,060,000.00	1,060,000.00	932,572.00	\$ 35,462.79	91,965.21	
General Government Total	18,072,185.00	18,445,785.00	16,482,624.00	664,413.90	1,298,747.10	
<u>Regulation:</u>						
Board of Elections						
Salary and Wages	551,582.00	636,582.00	628,409.00		8,173.00	
Other Expenses	704,692.00	704,692.00	660,588.00	1,984.45	42,119.55	
Superintendent of Elections						
Salary and Wages	946,371.00	954,371.00	952,577.00		1,794.00	
Other Expenses	517,500.00	517,500.00	421,105.00	77,683.33	18,711.67	
Weights and Measures						
Salary and Wages	242,016.00	242,016.00	237,253.00		4,763.00	
Other Expenses	1,608.00	1,608.00	788.00	19.09	800.91	
County Medical Examiner						
Other Expenses	600,000.00	921,000.00	920,004.00	996.00		
Public Safety						
Salary and Wages	8,366,841.00	7,659,241.00	7,537,734.00		121,507.00	
Other Expenses	789,941.00	1,189,941.00	746,109.00	241,662.89	202,169.11	
Youth Center						
Salary and Wages	5,990,918.00	5,990,918.00	5,947,156.00		43,762.00	
Other Expenses	874,028.00	1,074,028.00	837,252.00	106,346.71	130,429.29	
Park Police						
Salary and Wages	1,411,692.00	1,511,692.00	1,502,826.00		8,866.00	
Other Expenses	24,271.00	57,271.00	40,156.00	11,789.47	5,325.53	
County Clerk						
Salary and Wages	1,959,380.00	1,909,380.00	1,863,582.00		45,798.00	
Other Expenses	334,733.00	334,733.00	169,890.00	52,422.37	112,420.63	
County Surrogate						
Salary and Wages	823,153.00	898,153.00	889,435.00		8,718.00	
Other Expenses	26,000.00	26,000.00	15,398.00	2,577.03	8,024.97	
Sheriff's Office						
Salary and Wages	13,463,317.00	13,788,317.00	13,744,447.00		43,870.00	
Other Expenses	716,900.00	716,900.00	457,661.00	181,616.69	77,622.31	
Fire Marshall						
Salary and Wages	744,970.00	644,970.00	641,878.00		3,092.00	
Other Expenses	101,250.00	101,250.00	38,845.00	28,911.36	33,493.64	
Regulation Total	39,191,163.00	39,880,563.00	38,253,093.00	706,009.39	921,460.61	
<u>Recreational and Environmental Affairs:</u>						
Parks & Recreation						
Salary and Wages	1,720,231.00	1,720,231.00	1,720,231.00			
Other Expenses	1,008,395.00	987,395.00	687,372.00	184,213.43	115,809.57	
Mosquito Extermination						
Salary and Wages	427,791.00	302,791.00	287,000.00		15,791.00	
Other Expenses	44,043.00	44,043.00	26,716.00	8,950.26	8,376.74	
County Extension Services						
Salary and Wages	86,616.00	86,616.00	66,596.00		20,020.00	
Other Expenses	73,988.00	94,988.00	29,859.00	48,738.50	16,390.50	

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2011

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
Recreational and Environmental Affairs (Cont'd):						
Solid Waste Liaison						
Salary and Wages	\$ 38,308.00	\$ 53,308.00	\$ 52,379.00		\$ 929.00	
Other Expenses	137,511.00	137,511.00	54,519.00	\$ 21,713.04	61,278.96	
Recreational and Environmental Affairs Total	3,536,883.00	3,426,883.00	2,924,672.00	263,615.23	238,595.77	
Finance:						
Board of Taxation						
Salary and Wages	302,729.00	302,729.00	300,391.00		2,338.00	
Other Expenses	17,600.00	17,600.00	13,368.00	4,142.05	89.95	
Office of Telecommunications and Information Systems						
Salary and Wages	695,146.00	650,146.00	634,540.00		15,606.00	
Other Expenses	324,045.00	324,045.00	171,900.00	34,321.76	117,823.24	
Purchasing Department						
Salary and Wages	285,682.00	277,682.00	274,068.00		3,614.00	
Other Expenses	42,448.00	42,448.00	24,806.00	14,615.69	3,026.31	
Office of Mgmt & Budget						
Salary and Wages	125,745.00	129,745.00	128,039.00		1,706.00	
Other Expenses	850.00	850.00			850.00	
Comptroller's Office						
Salary and Wages	623,429.00	623,429.00	621,029.00		2,400.00	
Other Expenses	548,821.00	548,821.00	118,000.00	21,495.41	409,325.59	
Insurance						
Salary and Wages	85,568.00	88,068.00	86,455.00		1,613.00	
Other Expenses	1,230.00	1,230.00	116.00	434.29	679.71	
Group Insurance Plan for Employees	26,975,000.00	27,750,000.00	21,536,083.00	139,990.28	6,073,926.72	
Employees' Health And Welfare	900,000.00	900,000.00	607,583.00		292,417.00	
Worker's Compensation	1,000,000.00	2,500,000.00	2,500,000.00			
Other Insurance Premiums	19,502,000.00	17,227,000.00	16,394,407.00	27,053.38	805,539.62	
Finance Total	51,430,293.00	51,383,793.00	43,410,785.00	242,052.86	7,730,955.14	
Health and Welfare:						
Alcohol Treatment Program						
Salary and Wages	57,401.00	157,401.00	124,906.00		32,495.00	
Other Expenses	32,000.00	32,000.00	20,889.00	252.68	10,858.32	
Public Health						
Salary and Wages	1,455,464.00	1,105,464.00	1,100,775.00		4,689.00	
Other Expenses	350,436.00	350,436.00	233,167.00	84,331.95	32,937.05	
Administration & Finance						
Salary and Wages	559,448.00	659,448.00	649,950.00		9,498.00	
Other Expenses	10,150.00	10,150.00	440.00	959.89	8,750.11	
Office of the Disabled						
Salary and Wages	51,160.00	51,160.00	45,095.00		6,065.00	
Other Expenses	2,160.00	2,160.00	70.00		2,090.00	
Senior Citizens' Day Care Center						
Salary and Wages	152,483.00	152,483.00	132,784.00		19,699.00	
Other Expenses	24,760.00	24,760.00	4,641.00	6,654.26	13,464.74	
Office on Aging						
Salary and Wages	341,949.00	341,949.00	321,118.00		20,831.00	
Other Expenses	709,296.00	709,296.00	586,993.00	48,684.83	73,618.17	
Commission on Women						
Other Expenses	700.00	700.00			700.00	

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2011

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
Health and Welfare (Cont'd):						
Environmental Health Services						
Salary and Wages	\$ 1,729,037.00	\$ 1,674,037.00	\$ 1,588,936.00		\$ 85,101.00	
Other Expenses	40,450.00	40,450.00	23,498.00	\$ 2,612.29	14,339.71	
Office for Children						
Other Expenses	438,441.00	438,441.00		60,000.00	378,441.00	
Health Service Center -- Contractual	6,597,062.00	6,597,062.00	6,597,062.00			
Maintenance of Patients in State Institutions - Mental Disease UMDNJ	3,565,979.00	3,565,979.00	3,565,979.00			
Other Expenses	1,000.00	1,000.00			1,000.00	
County Board of Social Services - Administration	12,913,702.00	12,913,702.00	12,913,702.00			
Training and Services	1,880,159.00	1,880,159.00	1,880,159.00			
Assistance for Dependent Children	1,078,162.00	1,078,162.00	1,078,162.00			
Supplemental Security Income	1,449,595.00	1,449,595.00	1,449,595.00			
Human Service Grants	1,587,787.00	1,587,787.00		570,810.64	417,758.36	
Hospital Contract Administration	300,000.00	300,000.00	175,716.00	124,284.00		
Health and Welfare Total	35,328,781.00	35,123,781.00	33,092,855.00	898,590.54	1,132,335.46	
Roads and Bridges:						
Roads and Highways						
Salary and Wages	3,451,612.00	3,303,612.00	3,263,469.00		40,143.00	
Other Expenses	2,495,155.00	2,495,155.00	1,918,485.00	368,247.36	208,422.64	
Engineering Department						
Salary and Wages	587,764.00	542,764.00	507,667.00		35,097.00	
Other Expenses	9,800.00	9,800.00	7,388.00	1,530.69	881.31	
Planning						
Salary and Wages	40,232.00	41,232.00	35,520.00		5,712.00	
Other Expenses	2,050.00	17,050.00	10,652.00	9.96	6,388.04	
Roads and Bridges Total	6,586,613.00	6,409,613.00	5,743,181.00	369,788.01	296,643.99	
Correctional and Penal:						
County Jail						
Salary and Wages	30,339,550.00	29,753,550.00	29,422,852.00		330,698.00	
Other Expenses	18,499,335.00	18,499,335.00	13,674,691.00	3,380,235.44	1,444,408.56	
Correctional and Penal Total	48,838,885.00	48,252,885.00	43,097,543.00	3,380,235.44	1,775,106.56	
Judicial:						
Administration of Superior Court						
Other Expenses	80,000.00	80,000.00	53,949.00		26,051.00	
Probation Department						
Other Expenses	1,720,000.00	1,720,000.00	1,684,795.00	35,017.25	187.75	
County Prosecutor						
Salary and Wages	18,579,231.00	18,579,231.00	18,265,734.00	901.62	312,595.38	
Other Expenses	1,292,946.00	1,292,946.00	834,306.00	172,700.50	285,939.50	
Judicial Total	21,672,177.00	21,672,177.00	20,838,784.00	208,619.37	624,773.63	

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2011

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
Educational:						
Superintendent of Schools						
Salary and Wages	\$ 224,399.00	\$ 216,899.00	\$ 215,092.00		\$ 1,807.00	
Other Expenses	7,373.00	7,373.00	3,137.00	\$ 1,126.80	3,109.20	
Vocational Schools	11,146,033.00	11,146,033.00	11,146,033.00			
County College	10,388,856.00	10,388,856.00	8,191,309.00	2,197,547.00		
Reimbursements - County College	200,000.00	200,000.00	74,244.00		125,756.00	
Educational Total	21,966,661.00	21,959,161.00	19,629,815.00	2,198,673.80	130,672.20	
Unclassified:						
County Store	2,150.00	2,150.00			2,150.00	
Improvement Authority						
Matching Funds for Grants	150,000.00	150,000.00	5,826.00		144,174.00	
Animal Shelter	240,000.00	240,000.00	223,157.00	16,843.00		
Lease Payments						
Salary Adjustments	2,500,000.00	2,469,000.00	2,061,432.00		107,568.00	\$ 300,000.00
Unclassified Total	2,892,150.00	2,861,150.00	2,290,415.00	16,843.00	253,892.00	300,000.00
Federal and State Grants:						
US Department of Housing & Urban Development						
Emergency Shelter Grant 11-12		115,545.00	115,545.00			
Home Investment Partnership 10-11		24,600.00	24,600.00			
Home Investment Partnership 11-12	274,331.00	1,446,471.00	1,446,471.00			
US Department of Justice						
Bulletproof Vest Partnership Grant 07	14,232.00	14,232.00	14,232.00			
Bulletproof Vest Partnership Grant 08	8,127.00	8,127.00	8,127.00			
Bulletproof Vest Partnership Grant 09	11,466.00	11,466.00	11,466.00			
Bulletproof Vest Partnership Grant 10	24,167.00	24,167.00	24,167.00			
US Marshal's Task Force Vehicle Grant		10,000.00	10,000.00			
Camden County Prosecutor's Office - JAG Program 2011		10,000.00	10,000.00			
Camden County Sheriff's Office - JAG Program 2011		10,000.00	10,000.00			
US Department of Transportation						
The Great PA/NJ TIGER Project (ARRA)		988,000.00	988,000.00			
Executive Office of the President, Office of National Drug Control Policy						
Joint Camden HIDTA Task Force 11		702,231.00	702,231.00			
NJ Department of Children & Families						
NJ Task Force on Child Abuse & Neglect 10	34,000.00	34,000.00	34,000.00			
NJ Department of Environmental Protection						
Clean Communities Entitlement 11		99,812.60	99,812.60			
County Environmental Health Act CEHA 10	22,632.00	22,632.00	22,632.00			
County Environmental Health Act CEHA 11		308,197.00	308,197.00			
NJ Department of Health & Senior Services						
Area Plan 11	3,483,118.00	4,530,783.00	4,530,783.00			
Bioterrorism Preparedness 10-11	80,000.00	80,000.00	80,000.00			
Bioterrorism Preparedness 11-12		361,853.00	361,853.00			
Childhood Lead Poisoning Prevention 11-12		75,000.00	75,000.00			
HIV Counseling & Testing Referral 11	100,000.00	100,000.00	100,000.00			
Peer Grouping Grant 11		21,393.00	21,393.00			

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of Expenditures -- Regulatory Basis
For the Year Ended December 31, 2011

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
Federal and State Grants (Cont'd):						
Right to Know RTK Grant 11	\$ 7,165.00	\$ 14,330.00	\$ 14,330.00			
Senior Farmers' Market Nutrition Program 10	3,000.00	3,000.00	3,000.00			
Sexually Transmitted Diseases 11-12		73,800.00	73,800.00			
Special Child Health Services 11-12		292,006.00	292,006.00			
Tuberculosis Control Grant 10-11	30,000.00	30,000.00	30,000.00			
Women, Infants & Children WIC 10-11	336,200.00	336,200.00	336,200.00			
NJ Department of Human Services						
ARRA Technology Grant		53,480.00	53,480.00			
Child Care Resource & Referral 09-10	230,000.00	230,000.00	230,000.00			
Child Care Resource & Referral 10-11		956,983.00	956,983.00			
Child Care Resource & Referral 11-12		10,275,396.00	10,275,396.00			
Comprehensive Alcohol & Drug Abuse Grant 11	1,620,224.00	1,620,224.00	1,620,224.00			
Health Communities Initiative 10-11	20,000.00	20,000.00	20,000.00			
Personal Assistance Services Program PASP 11	659,232.00	659,232.00	659,232.00			
Social Services for the Homeless 11	874,469.00	874,469.00	874,469.00			
Special Initiative & Transportation 11-12		511,616.00	511,616.00			
NJ Department of Labor & Workforce Development						
Disability Program Navigator Initiative 09-10 ARRA	55,884.00	55,884.00	55,884.00			
On-the-Job Training ARRA	5,500.00	5,500.00	5,500.00			
Public Sector National Emergency Grant		750,000.00	750,000.00			
Work First New Jersey - SmartSTEPS 11-12		24,075.00	24,075.00			
Work First New Jersey WFNJ 10-11	50,000.00	50,000.00	50,000.00			
Work First New Jersey WFNJ 11-12		6,145,298.00	6,145,298.00			
Workforce Development Partnership Program 10-11	34,674.00	34,674.00	34,674.00			
Workforce Development Partnership Program 11-12		26,935.00	26,935.00			
Workforce Investment Act 11-12		3,904,944.00	3,904,944.00			
Workforce Investment Board WIB 10-11	54,500.00	54,500.00	54,500.00			
Workforce Learning Link 11-12		222,000.00	222,000.00			
NJ Department of Law & Public Safety						
Community Justice 10-11		75,000.00	75,000.00			
County DWI Enforcement Project 11-12		20,000.00	20,000.00			
Family Court Services 11	470,958.00	470,958.00	470,958.00			
Hazardous Materials Emergency Planning HMEP FY11		44,000.00	44,000.00			
Insurance Fraud Reimbursement Program 11		248,664.00	248,664.00			
JAG County Gang, Gun & Narcotics Task Force 11-12		272,359.00	272,359.00			
Juvenile Accountability Block Grant 10	13,122.00	13,122.00	13,122.00			
Juvenile Accountability Block Grant 11	52,431.00	52,431.00	52,431.00			
Juvenile Detention Alternatives Initiative - Innovation Funding 11		120,000.00	120,000.00			
Law Enforcement Officers Training & Equipment Fund	28,795.00	52,898.17	52,898.17			
Megan's Law & Local Law Enforcement Assistance 11-12		22,249.00	22,249.00			
Park Police Body Armor Replacement 10	1,998.00	1,998.00	1,998.00			
Project Safe Neighborhoods 2011		29,056.00	29,056.00			
Prosecutor's Office Body Armor Replacement 11		7,998.26	7,998.26			
Sexual Assault Response Team/Nurse Examiner 10-11	67,655.00	67,655.00	67,655.00			
Sheriff's Office Body Armor Replacement 10	12,800.00	12,800.00	12,800.00			
State Facilities Education Act SFEA 11-12		202,500.00	202,500.00			
State/Community Partnership 11	598,900.00	598,900.00	598,900.00			
Traffic Safety Task Force 11-12		59,626.00	59,626.00			

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of Expenditures -- Regulatory Basis
For the Year Ended December 31, 2011

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
NJ Department of Law & Public Safety (Cont'd)						
Victim Witness Advocacy 11-12		\$ 362,649.00	\$ 362,649.00			
Victim Witness Advocacy Supplemental 10-12		107,383.00	107,383.00			
NJ Office of Homeland Security & Preparedness						
Homeland Security Grant Program 10	\$ 879,973.00	879,973.00	879,973.00			
Interoperable Emergency Communications Grant Program FY08	126,250.00	126,250.00	126,250.00			
Interoperable Emergency Communications Grant Program FY09		102,392.28	102,392.28			
New Jersey Data Exchange Project (NJDEX) SFY11		150,000.00	150,000.00			
USAI Credentialing Grant FY 2010-2012		65,000.00	65,000.00			
NJ Department of Transportation						
Broadway Bridge - 2011 Local Bridge Future Needs (LBFN)		1,000,000.00	1,000,000.00			
FAUS 2011	-	5,131,000.00	5,131,000.00			
MLK Blvd/Broad St FY2010 Discretionary		3,000,000.00	3,000,000.00			
State Street Bridge - 2009 Local Bridge Future Needs (LBFN)		1,000,000.00	1,000,000.00			
State Street Bridge 2008 Discretionary Aid		200,000.00	200,000.00			
NJ Department of Treasury, Governor's Council on Alcoholism & Drug Abuse						
Municipal Alliance Grant 11	630,776.00	630,776.00	630,776.00			
Federal & State Grants Total	10,916,579.00	51,350,693.31	51,350,693.31			
<u>Other Grants:</u>						
CCIA Marketing Agreement		17,000.00	17,000.00			
Gloucester City Regional Contributory Agreement SSA		13,832.80	13,832.80			
Household Hazardous Waste Program 2011		50,000.00	50,000.00			
Household Hazardous Waste Program 2012		50,000.00	50,000.00			
Joint Animal Control Group 10	70,595.72	88,244.65	88,244.37			\$ 0.28
Joint Animal Control Group 11		79,747.50	79,747.50			
Park Bench Donation Program	1,100.00	3,300.00	3,300.00			
Potter & Ellis Roadway Project		296,000.00	296,000.00			
Public Health Priority Funding PHPF 11	333,276.00	333,276.00	333,276.00			
Sheriff's Office Patrol Vehicle Grant - Cooper University		32,206.42	32,206.42			
WIC Program at Mt. Ephraim Ave.		83,203.14	83,203.14			
Other Grants Total	404,971.72	1,046,810.51	1,046,810.23			0.28
Total Operations	260,837,341.72	301,813,294.82	278,161,270.54	\$ 8,948,841.54	\$ 14,403,182.46	\$ 300,000.28
Contingent	300,000.00	300,000.00	94,255.00	205,401.00	344.00	
Total Operations Including Contingent	261,137,341.72	302,113,294.82	278,255,525.54	9,154,242.54	14,403,526.46	300,000.28
<u>Detail:</u>						
Salaries and Wages	104,154,017.00	103,071,017.00	101,590,169.00	901.62	1,479,946.38	
Other Expenses	156,983,324.72	199,042,277.82	176,665,356.54	9,153,340.92	12,923,580.08	300,000.28

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of Expenditures -- Regulatory Basis
For the Year Ended December 31, 2011

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
<u>Debt Service:</u>						
Payment on Bond Principal						
Other Bonds	\$ 7,463,000.00	\$ 7,463,000.00	\$ 7,463,000.00			
Interest on Bonds						
Other Bonds	1,106,373.00	1,106,373.00	1,106,373.00			
Green Trust Loan Program						
Estimated Loan Repayments for Principal and Interest	167,454.00	167,454.00	167,453.00			\$ 1.00
Capital Loan Program - CCIA						
Principal	27,497,309.00	27,497,309.00	27,481,811.00			15,498.00
Interest	7,878,498.00	7,878,498.00	7,069,038.67			809,459.33
Debt Service Total	44,112,634.00	44,112,634.00	43,287,675.67			824,958.33
<u>Deferred Charges and Statutory Expenditures:</u>						
<u>Deferred Charges</u>						
Emergency Appropriation - 2010 Snow Removal	350,000.00	350,000.00	350,000.00			
Prior Year Bills	20,525.00	20,525.00	20,525.00			
<u>Statutory Expenditures</u>						
Public Employees Retirement System	7,440,874.00	7,440,874.00	7,440,874.00			
Social Security System	9,900,000.00	9,900,000.00	8,601,695.00	\$ 498,305.00		800,000.00
Unemployment Compensation	1,000,000.00	1,000,000.00	371,362.00		628,638.00	
Detectives Pension Fund	41,191.00	41,191.00	41,191.00			
Sheriff Pension Fund	156,194.00	156,194.00	156,194.00			
Probation Officers Pension	37,748.00	37,748.00	37,748.00			
Police & Firemen's Retirement System - Dept 26	2,582,799.00	2,582,799.00	2,582,799.00			
Police & Firemen's Retirement System - Dept 28 - 29	7,634,417.00	7,634,417.00	7,634,417.00			
Park Police Pension	470,790.00	470,790.00	470,790.00			
Fire Marshall Pension	209,351.00	209,351.00	209,351.00			
Disability Insurance	200,000.00	300,000.00	240,053.00		59,947.00	
Deferred Charges and Statutory Expenditures Total	30,043,889.00	30,143,889.00	28,156,999.00	1,186,890.00		800,000.00
	<u>\$ 335,293,864.72</u>	<u>\$ 376,369,817.82</u>	<u>\$ 349,700,200.21</u>	<u>\$ 9,154,242.54</u>	<u>\$ 15,590,416.46</u>	<u>\$ 1,924,958.61</u>

COUNTY OF CAMDEN
CURRENT FUND
Statement of Expenditures -- Regulatory Basis
For the Year Ended December 31, 2011

	Appropriations - Budget After <u>Modification</u>	<u>Expended - Paid or Charged</u>
Appropriation by N.J.S.A.40A:4-87	\$ 41,075,953.10	
Budget	<u>335,293,864.72</u>	
	<u>\$ 376,369,817.82</u>	
Reserve for Federal and State Grants--Appropriated		\$ 51,356,519.31
Reserve for Other Grants		1,046,810.51
Payroll Deductions Payable		45,929,000.65
Emergency Appropriation by N.J.S.A.40A:4-20		350,000.00
Due Trust Fund:		
County Pension Funds		226,167.81
Workers' Compensation Self-Insurance Fund		2,498,844.00
Health Benefits Self-Insurance Fund		25,500,000.00
Disbursed		<u>222,792,857.93</u>
Total		<u>\$ 349,700,200.21</u>

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, 2011 and 2010

<u>Assets</u>	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
Other Funds:			
Cash	SB-1	\$ 3,587,488.98	\$ 3,342,626.46
Community Development Block Grants Receivable	SB-2	3,919,045.59	5,059,975.14
Community Development Loans Receivable	SB-26	17,189,426.96	16,707,663.00
Due from the Office of the County Clerk	SB-16	4,386.00	2,650.00
Due from the Office of the Surrogate	SB-22	1,564.00	788.00
Due from the Office of the Sheriff	SB-36	3,388.00	-
Due from Current Fund	SB-4	9,352,328.66	7,787,486.65
Due from Library Fund	SB-5	673,081.80	633,081.80
		<u>34,730,709.99</u>	<u>33,534,271.05</u>
County Open Space Fund:			
Due from Current Fund	SB-37	10,771,143.10	6,929,980.78
		<u>\$ 45,501,853.09</u>	<u>\$ 40,464,251.83</u>

(Continued)

COUNTY OF CAMDEN
TRUST FUND
 Statements of Assets, Liabilities and Reserves--Regulatory Basis
 As of December 31, 2011 and 2010

<u>Liabilities and Reserves</u>	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
Other Funds:			
Motor Vehicle Fines Fund	SB-6	\$ 2,972,888.64	\$ 3,120,859.13
Road Opening Fees	SB-7	212,773.93	1,581,168.93
County Pension Funds	SB-8	147,771.56	141,646.65
Reserve for Encumbrances	SB-9	2,980,159.29	3,573,081.91
Reserves for:			
Road Improvements		598,228.15	598,228.15
Moneys Confiscated in Raids by County Prosecutor	SB-10	2,255,412.21	1,979,120.79
Bail Forfeitures	SB-11	723,947.97	675,365.68
Tax Appeal Fees	SB-12	300,116.90	280,837.77
Health Benefits Self-Insurance Fund	SB-13	1,523,209.35	32,803.20
General Liability Self-Insurance Fund	SB-14	1,236,892.37	365,156.96
Worker's Compensation Fund	SB-15	901,591.50	194,153.40
County Clerk Fees	SB-16	86,144.37	137,107.12
Community Development Block Grants	SB-17	1,201,937.43	1,459,026.26
Community Development Loans Receivable	SB-27	17,189,426.96	16,707,663.00
Special Law Enforcement	SB-18	942,485.66	956,968.21
Parks Department - Special Events	SB-19	4,503.02	33,174.10
Fire Marshal Fees	SB-20	149,422.45	140,841.66
Sheriff's Special Trust Fund	SB-21	152,946.14	146,914.88
Surrogate Fees	SB-22	201,689.60	143,524.04
Inmate Welfare Fund - Commissary Account	SB-23	87,083.71	199,900.35
Personal Attendant Services	SB-24	28,259.16	5,716.45
Asset Maintenance	SB-25	8,683.82	59,345.43
Weights and Measures	SB-39	71,339.93	58,191.83
Prosecutor's Department - Auto Theft	SB-29	39,738.99	47,389.79
Disposal of Forfeited Property - Federal Share -			
Justice Department:			
Corrections Department		2,267.20	2,267.20
Sheriff's Department	SB-40	12,396.99	21,626.95
Prosecutor's Department	SB-30	286,881.22	349,547.69
County Environmental Health Act -			
Hazardous Materials	SB-31	37,056.54	50,978.12
Water	SB-32	7,804.10	16,950.63
Air	SB-33	258,441.16	288,179.16
Noise	SB-34	1,722.89	1,987.89
Solid Waste	SB-35	23,702.19	25,647.99
Sheriff's Department Trust	SB-36	60,522.70	97,752.87
Accumulated Absences	SB-41	23,261.89	41,146.86
		<u>34,730,709.99</u>	<u>33,534,271.05</u>
County Open Space Fund:			
Reserve for Encumbrances	SB-38	1,556,391.30	1,090,838.04
Reserve for Open Space	SB-28	9,214,751.80	5,839,142.74
		<u>10,771,143.10</u>	<u>6,929,980.78</u>
		<u>\$ 45,501,853.09</u>	<u>\$ 40,464,251.83</u>

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, 2011

	Anticipated Budget	Realized	Excess or (Deficit)
Amount to be Raised by Taxes	\$ 8,204,176.00	\$ 8,359,894.07	\$ 155,718.07
Reserve Funds	5,839,142.74	5,839,142.74	
Interest on Deposits	22,434.00	8,531.83	(13,902.17)
Miscellaneous		1,671,266.61	1,671,266.61
	<u>\$ 14,065,752.74</u>	<u>\$ 15,878,835.25</u>	<u>\$ 1,813,082.51</u>

Analysis of Realized Revenues

Current Year Levy	\$ 8,359,894.07
Reserve Funds	5,839,142.74
Interest on Deposits	8,531.83
Refunds	<u>1,671,266.61</u>
	<u>\$ 15,878,835.25</u>

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, 2011

	Appropriations		Expended		Unexpended Balance Canceled
	Original Budget	Budget After Modification	Paid or Charged	Encumbered	
CCIA Lease Payments	\$ 1,850,518.00	\$ 1,850,518.00	\$ 1,850,513.50		\$ 4.50
Development of Lands for Recreation & Conservation:					
Salaries & Wages	75,000.00	157,632.54	157,632.54		
Other Expenses	1,000,000.00	1,026,818.50		\$ 1,026,818.50	
Maintenance of Lands for Recreation & Conservation:					
Other Expenses	2,728,626.00	3,244,850.97	3,244,850.97		
Historic Preservation:					
Salaries & Wages	75,000.00	75,000.00			75,000.00
Other Expenses	400,000.00	507,382.31	140,474.98	366,907.33	
Acquisition of Farmland		133,511.30	133,388.80	122.50	
Acquisition of Lands for Recreation & Conservation		834,212.37	671,669.40	162,542.97	
Reserve for Future Use	7,936,608.74	6,235,826.75			6,235,826.75
	<u>\$ 14,065,752.74</u>	<u>\$ 14,065,752.74</u>	<u>\$ 6,198,530.19</u>	<u>\$ 1,556,391.30</u>	<u>\$ 6,310,831.25</u>

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, 2011 and 2010

<u>Assets</u>	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
Due from Current Fund	SC-2	\$ 3,743,332.23	\$ 2,297,823.48
Deferred Charges to Future Taxation:			
Funded	SC-3	43,903,877.41	37,661,110.50
Unfunded	SC-4	25,204,000.00	25,204,000.00
Due from Trustee--Acquisition Funding Account	SC-5	30,808,065.49	15,183,829.65
Due from Trustee--Other Receivables	SC-6	582,818.44	
Green Acres Grant Receivable		796,000.00	796,000.00
Amount to be Provided by Lease Payments	SC-14	167,037,573.20	185,834,985.88
Amount to be Provided by Capital Loan Agreement	SC-15	136,090,000.00	128,370,000.00
Grants Receivable	SC-17	8,677,000.00	10,008,000.00
Breathalyzer Charges Receivable		64,789.33	64,789.33
Other Accounts Receivable		132,528.23	132,528.23
		<u>\$ 417,039,984.33</u>	<u>\$ 405,553,067.07</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Serial Bonds Payable	SC-7	\$ 43,105,000.00	\$ 36,713,000.00
Loans Payable:			
Green Acres -			
Wiggins Park	SC-8	107,316.39	159,393.93
Challenge Grove	SC-9	263,670.24	326,373.02
Children's Garden	SC-10	427,890.78	462,343.55
Improvement Authorizations:			
Funded	SC-11	3,697,170.24	3,114,351.80
Unfunded	SC-11	25,204,000.00	25,204,000.00
Reserve for Encumbrances	SC-12	25,641,168.20	9,938,290.51
Capital Improvement Fund		157,755.87	157,755.87
Reserve for Arbitrage Interest	SC-13	92,199.58	210,994.58
Reserve for Other Accounts Receivable	See Note 17	132,528.23	132,528.23
Obligations Under Capital Lease	SC-14	167,037,573.20	185,834,985.88
Obligations Under Capital Loan Agreement	SC-15	136,090,000.00	128,370,000.00
Reserve for Payment of Debt Service	SC-16	6,104,458.15	4,618,882.15
Reserve for Grants Receivable	SC-17	8,677,000.00	10,008,000.00
Reserve for Breathalyzer Charges Receivable		64,789.33	64,789.33
Fund Balance	C-1	237,464.12	237,378.22
		<u>\$ 417,039,984.33</u>	<u>\$ 405,553,067.07</u>

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

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Fund Balance -- Regulatory Basis
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 237,378.22
Increased by:	
Premium on Serial Bonds Issued	<u>85.90</u>
Balance Dec. 31, 2011	<u>\$ 237,464.12</u>

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, 2011

	Balance <u>Dec. 31, 2010</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>Dec. 31, 2011</u>
General Fixed Assets:				
Land & Land Improvements	\$ 1.00			\$ 1.00
Buildings	113,185,972.00	\$ 225,000.00	\$ 1,482,000.00	111,928,972.00
Equipment & Vehicles	28,418,252.68	525,268.99	1,923,148.72	27,020,372.95
Total General Fixed Assets:	<u>\$ 141,604,225.68</u>	<u>\$ 750,268.99</u>	<u>\$ 3,405,148.72</u>	<u>\$ 138,949,345.95</u>
Total Investment in General Fixed Assets	<u>\$ 141,604,225.68</u>			<u>\$ 138,949,345.95</u>

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, 2011

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:

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

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

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

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

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

Camden County Insurance Commission
 c/o PERMA Risk Management Services
 250 Pehle Avenue Suite 701
 Saddle Brook, NJ 07663

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

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

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.

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.

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

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.

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.

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

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 and interest payments on outstanding general capital debt 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 (GUDPA). Under the Act, the first \$250,000 of governmental deposits in each insured depository is protected by the Federal Deposit Insurance Corporation (FDIC). Public funds owned by the County in excess of FDIC insured amounts are protected by GUDPA. However, GUDPA does not protect intermingled trust funds such as salary withholdings, bail funds, or funds that may pass to the County relative to the happening of a future condition. Such funds are shown as Uninsured and Uncollateralized as noted below.

As of December 31, 2011, of the County's bank balance of \$100,322,857.31, \$3,773,451.45 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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Tax Rate	<u>\$.6502</u>	<u>\$.6115</u>	<u>\$.5592</u>	<u>\$.5748</u>	<u>\$.6383</u>

Assessed Valuation

2011	\$41,799,470,353
2010	42,027,561,185
2009	43,385,702,640
2008	42,203,253,152
2007	38,204,374,273

Comparison of Tax Levies and Collections

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
2011	\$271,577,245	\$271,577,245	100.00%
2010	256,577,245	256,577,245	100.00%
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%

Note 4: **FUND BALANCES APPROPRIATED**

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

<u>Year</u>	<u>Balance Dec. 31</u>	<u>Utilized In Budget of Succeeding Year</u>	<u>Percentage of Fund Balance Used</u>
<u>Current Fund</u>			
2011	\$19,904,159.44	\$ 7,865,110.81	39.51%
2010	17,338,200.96	7,757,823.00	44.74%
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%

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, 2011:

<u>Fund</u>	<u>Interfunds Receivable</u>	<u>Interfunds Payable</u>
Current Fund		\$40,873,409.79
Federal and State Grant Fund	\$17,006,605.80	
Trust-- Other Funds	20,123,471.76	
General Capital Fund	3,743,332.23	
	<u>\$40,873,409.79</u>	<u>\$40,873,409.79</u>

The interfund receivables and payables above predominately resulted from payments made by certain funds on behalf of other funds. During 2012, the County expects to liquidate such interfunds, depending upon the availability of cash flow.

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

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

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

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the Public Employees' Retirement System were required to contribute 5% of their annual covered salary. Effective July 1, 2008, however, in accordance with Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, plan members are required to contribute 5.5% of their annual covered salary. For employees enrolled in the retirement system prior to July 1, 2008, the increase is effective with the payroll period that begins immediately after July 1, 2008. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate will be increased to 6.5% plus an additional 1.0% phased-in over seven years beginning in the first year. The phase-in of the additional incremental member contribution amount will take place in July of each subsequent year. 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

<u>Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Paid by County</u>
2011	\$3,191,832.00	\$4,249,042.00	\$7,440,874.00	\$7,440,874.00
2010	2,997,382.00	2,924,598.00	5,921,980.00	5,921,980.00
2009	2,808,298.00	2,561,489.00	5,369,787.00	5,369,787.00

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. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate will be increased to 10% in October, 2011. 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:

Note 6: **PENSION PLANS (CONT'D)****Police and Firemen's Retirement System**

<u>Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Paid by County</u>
2011	\$6,317,866.00	\$4,579,491.00	\$10,897,357.00	\$10,897,357.00
2010	5,695,026.00	3,641,541.00	9,336,567.00	9,336,567.00
2009	5,496,142.00	3,455,681.00	8,951,823.00	8,951,823.00

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. 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:

<u>Year</u>	<u>Total Liability</u>	<u>Funded by County</u>
2011	\$16,537.45	\$16,537.45
2010	10,268.09	10,268.09
2009	7,728.03	7,728.03

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, 2011 was \$147,771.56 (Exhibit SB-8) and the related contributions for the year then ended totaled \$226,167.81.

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.

Note 6: PENSION PLANS (CONT'D)

The estimated accrued liability for employees in the Public Employees Retirement System as of December 31, 2011 was \$84,980,840 payable in annual installments of \$4,249,042 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, 2011 was \$96,169,311 payable in annual installments of \$4,579,491 with the last installment due on April 1, 2032.

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 does not record accrued sick leave, vacation benefits, or comp time. However, at December 31, all accrued time is valued at \$13,445,359.00 which is a net decrease of \$1,761,208.89 from last year. 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 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 2011, 2010 and 2009, the County contributed \$21,170,143, \$13,192,768 and \$10,436,400, 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 2011, 2010 and 2009, employee contributions to the plan were \$956,360, \$565,885 and \$469,100, 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	\$24,353,000.00
Unfunded Actuarial Liability	<u>29,779,300.00</u>
Annual Required Contribution	54,132,300.00
Interest on Net OPEB Obligation – Beginning of Year	3,797,400.00
Adjustment to Annual Required Contribution	<u>(3,526,200.00)</u>
Annual OPEB Cost (Expense)	54,403,500.00
Contributions made	<u>(14,027,900.00)</u>
	40,375,600.00
Net OPEB Obligation (NOO) – Beginning of Year	<u>94,934,545.20</u>
Net OPEB Obligation (NOO) – End of Year	<u><u>\$135,310,145.20</u></u>

Note 9: POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)***Funded Status and Funding Progress***

As of December 31, 2011, the most recent actuarial valuation date, the County Plan was 0% funded. The actuarial accrued liability for benefits was \$801.7 million, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$801.7 million. The covered payroll (annual payroll of active employees covered by the plan) was \$79.6 million, and the ratio of the UAAL to the covered payroll was 1007%. 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, 2011 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 8.5% initially, reducing by decrements to an ultimate rate of 5% after eight 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, 2011 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%
12/31/11	\$-0-	\$801,751,500	\$801,751,500	0%	\$79,579,400	1007%

Schedule of Employer Contributions

Fiscal Year Ended December 31,	Annual Required Contribution (ARC)	Percentage of ARC Contributed
2007	\$23,700,000	48.9%
2009	\$47,476,400	22.0%
2011	\$54,132,300	25.9%

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, 2011
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	8.5% (pre-Medicare) or 8.5% (post-Medicare) grading to 5.0% after 8 years
Rate of Prescription Drug Benefits	9.5% (pre-Medicare) or 9.5% (post-Medicare) grading to 5.0% after 10 years

 Note 10: **LEASE OBLIGATIONS**

At December 31, 2011, 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:

<u>Year</u>	<u>Amount</u>
2012	\$252,522.00
2013	112,021.24
2014	39,776.79

Payments under capital leases for the year 2011 were \$332,360.82.

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

<u>Year</u>	<u>Amount</u>
2012	\$24,422,073.60
2013	21,294,899.90
2014	20,093,528.53
2015	18,286,191.40
2016	18,730,380.18
2017-21	69,940,678.51
2022-26	30,257,570.30
2027-28	1,619,484.85

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 2011 were \$25,067,155.49.

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

<u>Year</u>	<u>Amount</u>
2012	\$2,558,896.67
2013	1,947,460.78
2014	1,663,474.95

Payments under operating leases for the year 2011 were \$2,560,562.02.

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

	<u>Year 2011</u>	<u>Year 2010</u>	<u>Year 2009</u>
<u>Issued</u>			
General:			
Bonds, Loans and Notes Authorized by Another Public Body Guaranteed by the County – Capital Loan Agreement	\$43,903,877.41	\$37,661,110.50	\$24,809,403.10
Bonds Authorized by Another Public Body Guaranteed by the County	136,090,000.00	128,370,000.00	72,290,000.00
	<u>692,127,027.00</u>	<u>744,769,533.00</u>	<u>724,219,335.00</u>
Total Issued	<u>872,120,904.41</u>	<u>910,800,643.50</u>	<u>821,318,738.10</u>
<u>Authorized but not Issued</u>			
General:			
Bonds and Notes	25,204,000.00	25,204,000.00	---
Total Issued and Authorized but Not Issued	<u>897,324,904.41</u>	<u>936,004,643.50</u>	<u>---</u>
Deductions:			
Accounts Receivable Pledged to pay bonds	114,260.00	114,260.00	114,260.00
Funds Temporarily Held to Pay Bonds	6,104,458.15	4,618,882.15	2,808,362.42
Pension Refunding Bonds	6,230,000.00	6,470,000.00	6,665,000.00
College Bonds	1,100,000.00	1,176,500.00	
Bonds Authorized by Another Public Body Guaranteed by the County	<u>692,127,027.00</u>	<u>744,769,533.00</u>	<u>724,219,335.00</u>
Total Deductions	<u>705,675,745.15</u>	<u>757,149,175.15</u>	<u>733,806,957.42</u>
Net Debt	<u>\$ 191,649,159.26</u>	<u>\$ 178,855,468.35</u>	<u>\$ 87,511,780.68</u>

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 .47%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	<u>\$897,324,904.41</u>	<u>\$705,675,745.15</u>	<u>\$191,649,159.26</u>

Net Debt \$191,649,159.26 divided by the Equalized Valuation Basis per N.J.S.A.40A:2-2 as amended, \$40,623,454,735 equals .47%.

Note 11: **CAPITAL DEBT (CONT'D)****Borrowing Power Under N.J.S.A.40A:2-6 As Amended**

2% of Equalized Valuation Basis (County)	\$812,469,094.70
Net Debt	<u>191,649,159.26</u>
Remaining Borrowing Power	<u><u>\$620,819,935.44</u></u>

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

<u>Year</u>	<u>Principal</u>	<u>General Interest</u>	<u>Total</u>
2012	\$8,170,000.00	\$ 1,396,640.56	\$ 9,566,640.56
2013	5,565,000.00	1,166,052.50	6,731,052.50
2014	5,740,000.00	1,028,201.25	6,768,201.25
2015	5,895,000.00	873,520.00	6,768,520.00
2016	1,355,000.00	736,182.50	2,091,182.50
2017-21	8,270,000.00	2,740,173.75	11,010,173.75
2022-26	3,615,000.00	1,321,281.25	4,936,281.25
2027-31	4,495,000.00	506,156.27	5,001,156.27
	<u>\$43,105,000.00</u>	<u>\$9,768,208.08</u>	<u>\$52,873,208.08</u>

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

<u>Year</u>	<u>Principal</u>	<u>General Interest</u>	<u>Total</u>
2012	\$53,124.30	\$1,882.02	\$55,006.32
2013	54,192.09	814.23	55,006.32
	<u>\$107,316.39</u>	<u>\$2,696.25</u>	<u>\$110,012.64</u>

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

<u>Year</u>	<u>Principal</u>	<u>General Interest</u>	<u>Total</u>
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
	<u>\$263,670.24</u>	<u>\$12,002.88</u>	<u>\$275,673.12</u>

Note 11: **CAPITAL DEBT (CONT'D)****Schedule of Annual Debt Service for Principal and Interest for Children's' Garden Loan**

<u>Year</u>	<u>Principal</u>	<u>General Interest</u>	<u>Total</u>
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	37,307.41	6,220.83	43,528.24
2016	38,057.30	5,470.94	43,528.24
2017-21	202,072.91	15,568.26	217,641.17
2022	42,883.89	644.35	43,528.24
	<u>\$427,890.78</u>	<u>\$50,919.83</u>	<u>\$478,810.61</u>

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

<u>Year</u>	<u>Principal</u>	<u>General Interest</u>	<u>Total</u>
2012	\$3,995,000	\$6,206,546.82	\$10,201,546.82
2013	6,130,000	6,484,503.40	12,614,503.40
2014	6,295,000	6,277,347.09	12,572,347.09
2015	6,485,000	6,052,857.55	12,537,857.55
2016	7,295,000	5,777,997.40	13,072,997.40
2017-21	41,055,000	23,511,153.07	64,566,153.07
2022-26	47,660,000	12,101,761.25	59,761,761.25
2027-31	7,905,000	4,267,854.15	12,172,854.15
2032-36	5,150,000	2,370,699.50	7,520,699.50
2037-40	4,120,000	583,556.80	4,703,556.80
	<u>\$136,090,000.00</u>	<u>\$73,634,277.03</u>	<u>\$209,724,277.03</u>

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, 2011, \$36,541,000 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. The County realized revenue in the amount of \$250,000, \$500,000 and \$800,000 for 2011, 2010 and 2009, respectively.

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, 2011 the County has a reserve balance of \$92,199.58. The year-end reserve is adequate to pay a potential rebate liability in the amount of \$8,098.79 for one outstanding issue. 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, 2011.

Note 15: **RISK MANAGEMENT/JOINT INSURANCE POOLS**

The County and its boards, agencies, authorities and commissions presently purchase insurance or self-insure against risks of damage to persons or property of third parties, workers' compensation claims and claims against public officials through the Camden County Insurance Commission (the "Commission") established on January 21, 2010 by Board resolution pursuant to N.J.S.A. 40A:10-6. The Commission is governed by three County officials who serve as commissioners and are appointed by the Board. Excess insurance is managed by the New Jersey Counties Excess Joint Insurance Fund established in March 2010. Member counties are the County and the Counties of Gloucester and Union, New Jersey.

The Fund provides its members with the following coverage:

Workers' Compensation and Employer's Liability
Liability other than Motor Vehicles
Property Damage other than Motor Vehicles
Motor Vehicles

Through membership in the New Jersey Counties Excess Joint Insurance Fund, the County receives the following ancillary insurance coverage:

Public Officials Liability/Employment Practices Liability
Crime
Pollution Liability
Medical Professional Liability
Employed Lawyers Liability

Contributions to the Fund, are due and payable annually and are based on actuarial assumptions determined by the Fund's actuary. The County's agreement with the pool provides that the pool will be self-sustaining through member premiums and will reinsure claims in excess of \$50,000 to \$250,000 based on the line of coverage for each insured event as noted as follows:

<u>Type of Coverage</u>	<u>Self-Insured Amount</u>	<u>Reinsured Amount</u>	<u>Insurance Company for Reinsurance</u>	<u>Administrator of Plan</u>
Property Damage	\$100,000 ⁽³⁾	Replacement Value up to \$260,000,000 ⁽⁴⁾	Lexington RSUI	CompServices, Inc.
Automobile and General Liability	0	20,000,000 Excess \$250,000	STAR Insurance Co. & Everest National Insurance Co. and STARR Indemnity and Liability Ins. Company	CompServices, Inc.
Workers Compensation	0	Statutory Excess \$250,000	STAR Insurance Company	CompServices, Inc.
Medical Benefits	Self- Insured ⁽¹⁾	300,000	Amerihealth of NJ	Amerihealth of NJ
Prescription Drug Benefits	Self- Insured ⁽¹⁾	N/A	Medco ⁽²⁾	Medco ⁽²⁾
Public Official/Employee Liability	250,000 Per Claim	10,000,000 Per Claim ⁽⁴⁾	Lexington	
Employee Dishonesty	50,000 Per Claim	4,000,000	Westchester Fire Insurance Co. (ACE)	

(1) As of January 1, 2011, Medical Benefits and Prescription Drug Benefits were self-funded.

(2) As of January 1, 2011, Prescription Benefits were provided by MEDCO.

(3) Various deductibles apply for CAT coverages. This is the primary deductible.

(4) Subject to various sublimits.

Note 15: RISK MANAGEMENT/JOINT INSURANCE POOLS (CONT'D)

The Funds publish financial reports which can be obtained from the County finance office.

The County also maintains the following self-insurance balances:

The balance in the Reserve for Workers' Compensation Insurance Trust Fund was \$901,591.50 at December 31, 2011. The County maintains commercial excess coverage for claim amounts.

The Balance of the Reserve for General Liability Insurance was \$1,236,892.37 at December 31, 2011. During 2010 the County joined the New Jersey Counties Excess Joint Insurance Fund to cover claims for general liability. The reserve at year end is available to pay claims prior to joining the joint insurance fund.

The balance of the Reserve for Health Benefits Trust Fund was \$1,523,209.35 at December 31, 2011. Starting in 2011, the County's health benefits were self-funded.

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, 2011, after adjusting for premiums and refunding, was \$384,430,454. 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, 2011

	<u>Purpose</u>	<u>Interest Rate</u>	<u>Date Of Issue</u>	<u>Final Maturity</u>	<u>Amount Outstanding</u>	<u>Amount Guaranteed By County</u>
(1)	Camden County Health Services Center Refunding Bonds 2003	2.00 - 5.00%	5-28-03	12-1-32	\$20,975,000	\$20,975,000
(2)	County Guaranteed Lease Revenue Bonds Series of 2002 (a)	4.00%	11-1-02	9-1-12	955,000	955,000
(3)	County Guaranteed Lease Revenue Refunding Bonds Series A of 2003 (b)	2.00 – 5.00%	7-14-03	9-1-16	23,415,000	23,415,000
(4)	County Guaranteed Lease Revenue Bonds Series B of 2003	3.625 - 4.45%	10-30-03	9-1-21	12,245,000	12,245,000
(5)	County Guaranteed Open Space Trust Fund Revenue Bonds 2003	1.20-4.50%	3-13-03	12-1-23	17,125,000	17,125,000
(6)	County Guaranteed Camden Academy Charter High School Series	5.00%	10-31-03	12-1-23	2,570,000	1,285,000
(7)	County Guaranteed Bond Anticipation Notes Series 2011	2.00%	7-22-11	7-20-12	20,315,000	20,315,000
(8)	County Guaranteed Bond Anticipation Notes Clementon Redevelopment	1.35%	11-14-11	11-13-12	2,375,000	2,375,000
(9)	County Guaranteed Lease Revenue Bonds, Series A of 2004	2.00 – 5.00%	10-14-04	9-01-22	12,870,000	12,870,000
(10)	County Guaranteed Lease Cooper River Boathouse Project	2.00%	10-21-04	02-2028	841,573	841,573
(11)	County Guaranteed Lease Revenue Refunding Bonds Series A of 2005 (b)	3.00 - 5.00%	05-26-05	09-01-21	19,760,000	19,760,000
(12)	County Guaranteed Lease Revenue Bonds, Series B of 2005 (b)	3.50 - 5.00%	12-13-05	12-15-25	25,495,000	25,495,000
(13)	County Guaranteed Lease Revenue Bonds -Camden County College Project - 2006	4.25 - 4.50%	01-15-06	1-15-26	20,950,000	20,950,000
(14)	County Guaranteed Lease Revenue Bonds, Series A of 2006 (b)	3.25 - 5.00%	09-01-06	9-1-27	17,530,000	17,530,000
(15)	County Guaranteed Revenue Bonds Series 2007 (Capital Loan Program)	3.25 - 5.00%	12-17-07	12-1-27	12,305,000	12,305,000
(16)	County Guaranteed Revenue Bonds Series 2008 (Capital Loan Program)	4.00 - 4.40%	06-24-08	03-1-23	5,085,000	5,085,000
(17)	County Guaranteed Revenue Bonds Series 2008 (Capital Loan Program)	3.00 - 5.50%	12-04-08	01-15-26	29,440,000	29,440,000
(18)	County Guaranteed Revenue Refunding Bonds Series A 2009 (Capital Loan Program)	3.00 - 5.00%	05-01-09	12-1-14	6,195,000	6,195,000

(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, 2011**

<u>Purpose</u>	<u>Interest Rate</u>	<u>Date Of Issue</u>	<u>Final Maturity</u>	<u>Amount Outstanding</u>	<u>Amount Guaranteed By County</u>
(19) 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
(20) County Guaranteed Revenue Bonds Series 2010 (Capital Loan Program)	1.817 - 6.284%	12-29-10	2025	17,100,000	17,100,000
(21) Revenue Refunding Bonds, Series 2010A (b)	2.00 - 4.00%	10-04-10	9-1-14	4,450,000	4,450,000
(22) Camden County College Bonds, 2010A-1, 2010A-2, 2010A-3	3.00- 7.08%	11-24-10	2-15-40	24,485,000	24,485,000
(23) County Guaranteed Revenue Bonds Series 2011 (Capital Loan Program)	2.00 - 5.00%	01-15-11	1-15-26	26,565,000	26,565,000
(24) County Guaranteed Revenue Refunding Bonds Series 2011A (Capital Loan Program) (b)	2.00 - 4.00%	09-15-11	9-1-21	5,905,000	5,905,000
(25) County Guaranteed Lease Revenue Refunding Bonds (Camden County College Parking Project), Series 2011	2.00 - 4.00%	09-15-11	9-1-17	5,750,000	5,750,000
Total Debt Outstanding				<u>\$355,811,573</u>	<u>\$354,526,573</u>

(a) The CCIA refunded a portion of these bonds in order to achieve debt service savings. The refunding bonds were issued on September 15, 2011 as Series 2011A.

(b) On November 9, 2011, the County sold to the Camden County College ("County College") the Regional Emergency Training Center located on approximately 40 acres of land in Gloucester Township which was financed and/or refinanced, in part, with the proceeds of the Authority's Bonds and the County assigned to the County College its outstanding Lease Payment obligations relating thereto pursuant to the terms of an Assignment and Assumption of Lease Agreement (Limited).

(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 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 ("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 14, 2003, the CCIA issued \$44,075,000 of County Guaranteed Lease Revenue Refunding Bonds.

(4) 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.

(5) 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.

(6) 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.

(7) 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 22, 2011 in the amount of \$20,315,000.

(8) 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 14, 2011 in the amount of \$2,375,000.

(9) 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.

(10) 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.

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

Note 16: COUNTY GUARANTEES (CONT'D)

(12) 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.

(13) 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.

(14) 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.

(15) 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.

(16) 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.

(17) 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.

(18) 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.

(19) 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.

(20) On December 29, 2010, the CCIA issued \$17,100,000 of County Guaranteed Lease Revenue Bonds, Series A of 2010. 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 October 4, 2010, the CCIA issued \$6,400,000 of County Guaranteed Lease Revenue Refunding Bonds, Series A of 2010 to advance refund the 2000 and 2001 issues.

(22) On November 24, 2010, the CCIA issued \$25,000,000 of County Guaranteed Revenue Bonds. This project is for various improvements to the Camden County College including Phase I and Phase II improvements.

(23) On January 15, 2011, the CCIA issued \$26,565,000 of County Guaranteed Lease Revenue Bonds, Series 2011. 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.

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

(24) On September 15, 2011, the CCIA issued \$5,905,000 of County Guaranteed Revenue Refunding Bonds, Series 2011A to advance refund the Series 2002A bonds.

(25) On September 15, 2011, the CCIA issued \$5,750,000 of County Guaranteed Lease Revenue Refunding Bonds, Series 2011 to advance refund the Series 2002 College bonds.

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

	<u>Outstanding Principal</u>	<u>Interest Accumulated</u>	<u>Collected</u>	<u>Accumulated Interest Balance</u>	<u>Total Receivable</u>
Loan 4	\$114,260.00	\$81,124.60	\$62,856.37	\$18,268.23	\$132,528.23
	<u>\$114,260.00</u>	<u>\$81,124.60</u>	<u>\$62,856.37</u>	<u>\$18,268.23</u>	<u>\$132,528.23</u>
	(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. Subsequently, as a result of certain rulings, the management of solid waste disposal within the State 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 Board established the Pollution Control Financing Authority of Camden County ("PCFA") which implemented a County-wide solid waste disposal and resource recovery system, consisting of two primary components.

The first 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.. 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 component is the Pennsauken Sanitary Landfill ("Landfill") where disposal of bypass waste and residue from the operation of the Resource Recovery Facility and disposal of construction and demolition waste take place.

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, including the construction of the Resource Recovery Facility, several series of bonds were previously issued by the PCFA, all of which have been fully amortized or paid. Accordingly, there are no remaining outstanding debt obligations of the PCFA related to the implementation of the County's solid waste management system.

Notwithstanding the foregoing, the PCFA has specific ongoing reimbursement obligations due to the NJDEP pursuant to and in accordance with that certain Emergent Funding and Reimbursement Agreement, dated November 29, 2010, between the PCFA and the State, acting by and through the NJDEP ("Reimbursement Agreement").

Pursuant to the Reimbursement Agreement, the PCFA was permitted to utilize certain unrestricted and restricted funds of the PCFA, and the State agreed to appropriate and provide certain monies to the PCFA, in an amount sufficient to pay the final principal payment and interest due on the PCFA's then-outstanding solid waste resource recovery revenue bonds ("Remaining Bond Payment"). Specifically, pursuant to the Reimbursement Agreement: (i) the PCFA utilized \$1,550,305.55 of available funds in its bond indenture accounts; (ii) the PCFA utilized \$3,449,694.45 of its unrestricted funds; (iii) the State provided \$2,100,000 in funds to the PCFA from funds made available pursuant to an appropriation in the Fiscal Year 2011 Appropriations Act; and (iv) pursuant to an administrative consent order executed by the Commissioner of the NJDEP, dated November 29, 2010, the PCFA was permitted to utilize \$10,106,062.50 from its Statutory Escrow Accounts ("Statutory Accounts") and \$8,000,000 from its Board of Public Utilities Closure Account ("BPU Closure Account" and together with the Statutory Accounts, the "Restricted PCFA Funds"), for the purpose of making the Remaining Bond Payment.

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

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

As a condition to the utilization of the Restricted PCFA Funds, the terms and provisions of the Reimbursement Agreement require the PCFA to provide annual reimbursement to the Restricted PCFA Funds of the amounts previously withdrawn, together with accrued interest thereon ("Total Reimbursement Amount"), in whole or in part, as applicable, by depositing certain available funds of the PCFA (including certain appropriations made by the State, if available) back into the PCFA Restricted Funds over a term of years ("NJDEP Reimbursement"). Specifically, the PCFA is required to include in its annual budget, beginning with its budget for fiscal year 2011, an amount equal to the "Estimated Net Available Funds" of the PCFA, which includes the estimated funds available for the reimbursement of the Restricted PCFA Funds, calculated as the estimated total annual gross receipts, revenues and proceeds estimated to be received by the PCFA from operations, dispositions or any other source, less all anticipated expenditures for such fiscal year, including, without limitation, all operating costs, payments on indebtedness, general and administrative expenses, and all reserves of the PCFA. On December 31 of such year, the PCFA is required to deposit into the Restricted PCFA Funds the actual amount of funds then available, together with any available appropriations made by the State to the PCFA in such year, for purposes of paying all or a portion of the Total Reimbursement Amount. Any amounts due and owing relative the Total Reimbursement Amount shall be carried over into the subsequent year until such time as the Total Reimbursement Amount is paid in full (anticipated within five (5) years).

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, 112 F.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 the disposal of all of the solid waste generated by each municipality within the County 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 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 system tipping fees being collected by the Partnership at the Resource Recovery Facility to a level less than that imposed by the PCFA. This was a response by the Partnership to price competition and the resulting decrease in the volume of solid waste being delivered for processing at the Resource Recovery Facility. Since that time, tipping fees at the Resource Recovery Facility have been reduced and/or increased to a market competitive rate in an effort to maximize operating revenues.

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

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

The Response of the County to the Atlantic Coast Decision

In an attempt to address, among other things, the structure of the County's solid waste management plan in the aftermath of the Atlantic Coast decision, on September 18, 1997, the Board 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.

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).

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 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.

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, among other things, (i) approved the deletion of the reference to the retention of regulatory flow control during the interim period prior to completion of nondiscriminatory procurement, and (ii) approved the inclusion of a strategy to complete a nondiscriminatory procurement process and to thereby regulate the flow of waste as a market regulator (although the NJDEP stressed that separate approval of the actual results of such procurement will be required).

Note 18: CONTINGENT LIABILITIES (CONT'D)**Pollution Control Financing Authority of Camden County (Cont'd)**

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 the 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 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 from the State with regard to the Reprocurement Agreement. The period during which the State may approve or reject the Reprocurement Agreement has lapsed. The obligations of the PCFA and the Partnership pursuant to the terms of the Reprocurement Agreement were subject to the satisfaction of certain conditions precedent identified in the Reprocurement Agreement. Such conditions precedent were not satisfied by the specified date and, therefore, the Reprocurement Agreement has automatically terminated. No further reprocurement agreements were executed. The 1985 Service Agreement between the PCFA and the Partnership expired on July 1, 2011.

Proposed Dissolution of the PCFA

The County has preliminarily determined that the best interests of the residents of the County would be served by the dissolution of the PCFA to be accomplished pursuant to the requirements of the Local Authorities Fiscal Control Law, N.J.S.A. 40A:5A-1, et seq., as amended and supplemented ("Local Authorities Fiscal Control Law"), including N.J.S.A. 40A:5A-20. The County has also preliminarily determined that the dissolution of the PCFA could result in savings to the County by reducing overall costs by combining operations and providing services in a more efficient manner.

In connection with the proposed dissolution, the County, the PCFA and the CCIA have collectively preliminarily determined that it would be in the best interests of the residents of the County for the CCIA to: (i) upon dissolution, on a going-forward basis, assume the responsibility and otherwise provide for the payment of all creditors or obligees of the PCFA, (ii) assume ownership of the Landfill, and (iii) provide all of those services previously provided by the PCFA. On April 14, 2011, the Commissioners of the CCIA adopted a resolution preliminarily authorizing the CCIA, upon dissolution, on a going-forward basis, to assume responsibility and otherwise provide for the payment of all creditors and obligees of PCFA upon dissolution of PCFA and to assume ownership and operation of the Landfill ("CCIA Assumption Resolution").

Finally, the PCFA has preliminarily determined to voluntarily accede to the dissolution and to cooperate with the County and the CCIA in connection with the dissolution and transfer of the Landfill and other assets of the PCFA to CCIA. To that end, the PCFA adopted resolutions on March 22, 2011 and May 24, 2011, preliminarily authorizing the dissolution and the transfer of the PCFA's assets and liabilities to the CCIA.

Pursuant to Section 20 of the Local Authorities Fiscal Control Law, the PCFA may be dissolved by the County, subject to approval of the Local Finance Board. On May 19, 2011 the Board introduced an ordinance authorizing the dissolution of the PCFA and making certain other determinations in connection therewith

Note 18: **CONTINGENT LIABILITIES (CONT'D)****Pollution Control Financing Authority of Camden County (Cont'd)**

("Dissolution Ordinance"). The Dissolution Ordinance provides, as a condition to dissolution, for the CCIA to provide, upon dissolution, on a going-forward basis, for the payment of all creditors and obligees of the PCFA (including the NJDEP). The CCIA Assumption Resolution provides for the CCIA, upon dissolution, on a going-forward basis, to be responsible for all of the PCFA's outstanding obligations (including the NJDEP Reimbursement) and for the provision of all the services previously provided by the PCFA, including ownership and operation of the Landfill and to take possession of any and all assets and property (including real property), rights and privileges of the PCFA, including contract rights, permits, claims, defenses, causes of action, and all tangible and intangible interests.

In accordance with the Local Authorities Fiscal Control Law, the County and the CCIA are in the process of completing an application to be submitted to the Local Finance Board seeking approval for the final adoption of the Dissolution Ordinance. As of the date hereof, however, no such application has been filed. Upon filing to and approval from the Local Finance Board for the final adoption of the Dissolution Ordinance, the County, the PCFA and the CCIA shall undertake and complete all legal and procedural requirements necessary to effectuate the dissolution of the PCFA and the transfer of the PCFA's assets and liabilities to the CCIA as described above. Additionally, upon determination to proceed with the filing of an application to the Local Finance Board, the PCFA and the CCIA shall undertake and complete all necessary procedural and legal requirements relative to the transfer of the Landfill and related assets to the CCIA upon dissolution of the PCFA.

Litigation Concerning the Pennsauken Sanitary Landfill

The PCFA acquired the Pennsauken Sanitary Landfill ("Landfill") from the Township of Pennsauken ("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. 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.

There are 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. The PCFA, PSWMA and Pennsauken were plaintiffs in ongoing litigation seeking the recovery of costs associated with remediation necessary pursuant to the ACO. Counterclaims were made against Pennsauken. Pennsauken 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 Pennsauken. As of the date hereof, the settlement documents with the prior landfill owner/operator have not been finalized and executed. The litigation remains pending until this is completed. 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, Pennsauken 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.

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, remittitur (a court-ordered downward adjustment of the verdict). That motion resulted in an Order reducing the total damages award to approximately \$19 million. On March 19, 2009, the County filed a motion for reconsideration premised upon significant newly discovered evidence in the case. That motion was denied. Thereafter, the County filed an appeal of the verdict and the plaintiff filed a cross-appeal of the remittitur. Prior to the appeal being decided, the County and the plaintiff in the *Anderson* matter reached a settlement. The terms of the settlement provide that the County will pay to the plaintiff the sum of \$15 million plus a certain percentage of any recovery that may be obtained by the County in the District Court declaratory judgment and "bad faith" actions. Because the settlement is in excess of 3% of the County's operations and was not anticipated at the time that the County approved its current fiscal budget, the County adopted a resolution providing for an emergency appropriation. On September 30, 2010, the County issued its \$15,085,000 General Obligation Refunding Bonds to fund the emergency appropriation.

These efforts are being vigorously pursued by a team which includes lawyers from the Office of County Counsel and outside counsel which has specialized expertise in insurance coverage matters and actions such as the *Anderson* case.

The County is unable to estimate the ultimate monetary liability in connection with the *Anderson* verdict, except that the maximum exposure has now been limited to \$15 million. Counsel for the County believes that the County's insurance-coverage positions are meritorious and that there will be a recovery in that matter that may substantially reduce the cost to the County to below the maximum \$15 million liability.

The settlement reached with the plaintiff in the *Anderson* matter is not expected to have a material adverse effect on the finances of the County.

Note 20: **OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST**

On November 3, 1997, pursuant to P.L. 1997, c. 24 (N.J.S.A. 40:12-15.1 et seq.), the voters of Camden County authorized the establishment of the Camden County Open Space, Recreation, Farmland and Historic Preservation Trust Fund effective January 1, 1998, for the purpose of raising revenue for the acquisition of lands and interests in lands for the conservation of farmland and open space. The County proposed to levy a tax not to exceed one cent per one hundred dollars of equalized valuation. On November 8, 2005, the County of Camden proposed to levy an additional one cent per one hundred dollars of equalized valuation. Amounts raised by taxation are apportioned by the County Board of Taxation among the municipalities in accordance with N.J.S.A. 54:4-9 and are assessed, levied and collected in the same manner and at the same time as other County taxes. Future increases in the tax rate or to extend the authorization must be authorized by referendum. All revenue received is accounted for in a Trust Fund dedicated by rider (N.J.S.A. 40A:4-39) for the purposed stated. Interest earned on the investment of these funds is credited to the Camden County Open Space, Recreation, Farmland and Historic Preservation Trust Fund.

Note 21: **SUBSEQUENT EVENTS**

Subsequent to December 31, 2011, the following actions were taken by the Board of Freeholders:

Authorization of the issuance by the Camden County Improvement Authority of the following:

County Guaranteed Lease Revenue Loan Bonds (Camden County Vocational School Energy Project)	Feb. 16, 2012	\$8,000,000
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SUPPLEMENTAL EXHIBITS

SUPPLEMENTAL EXHIBITS

CURRENT FUND

COUNTY OF CAMDEN
CURRENT FUND
Statement of Current Cash -- Treasurer
For the Year Ended December 31, 2011

	<u>Regular</u>	<u>Federal and State Grant Fund</u>
Balance Dec. 31, 2010	\$ 60,553,392.33	-
Increased by Receipts:		
County Taxes	\$ 271,577,245.00	
County Taxes--Added	670,371.00	
Revenue Accounts Receivable	6,386,450.38	
Interest on Investments and Deposits:		
Current Fund	74,337.86	
Due Trust--Other Funds	935.44	
Due Trust--County Open Space Fund	8,531.83	
City of Camden--Maintenance of City Hall	121,992.00	
Parks Department Revenue	159,525.47	
Division of Public Welfare--		
Title IV-D Program	1,535,031.18	
Miscellaneous Revenues not Anticipated	3,194,207.11	
Vending Machines	17,266.68	
Health Services Center	2,640,401.00	
DYFS - Breakfast/Lunch	82,825.73	
State Aid County College Bonds	1,501,794.98	
Dept of Treasury - Subsidy	1,052,834.60	
Supplemental Security Income	1,410,603.00	
Indirect Costs	553,609.07	
Rent - Hall of Justice	36,313.75	
Rent - Jefferson House	78,816.76	
General Support Claims	636,114.54	
Dockside Pilot	98,868.56	
Prosecutor Relief PILOT Program	895,000.00	
CCMUA Surplus	3,076,796.00	
CCIA Surplus	96,638.00	
Rowan University Rent	242,000.00	
Grant Fringe Benefit Revenue	2,017,514.56	
Inmate Welfare - Room & Board	250,000.00	
Change Fund	850.00	
Other Grants Receivable	658,100.21	
Refunds -- Appropriation Reserves	511,659.33	
Realty Transfer Fees--Due to State of New Jersey	6,692,854.85	
Federal and State Grants Receivable		\$ 75,421,057.54
Due from Current Fund	9,188,896.11	
Refunds -- Reserve for Federal and State Grants		133,895.02
Federal and State Grants--Unappropriated		419,475.98
Petty Cash Funds Returned	10,010.00	
Due to County Library Fund	10,216,114.52	
Due to Trust -- Other Funds	43,093,341.06	
Due to Trust -- County Open Space Fund	10,031,160.68	
Due to Capital Fund	35,230,641.45	
Alcohol Rehab Program Fees	70,455.00	
Cancellation of Outstanding Checks	30,635.17	
Refunds from Agencies - Payroll Deductions	2,416.60	
	414,153,159.48	\$ 75,974,428.54
Balance Carried Forward	474,706,551.81	75,974,428.54

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of Current Cash -- Treasurer
For the Year Ended December 31, 2011

	<u>Regular</u>	<u>Federal and State Grant Fund</u>
Balance Brought Forward	\$ 474,706,551.81	\$ 75,974,428.54
Decreased by Disbursements:		
Due to Trust -- Other Fund	\$ 63,083,171.13	
Due to Trust -- County Open Space Fund	3,469,904.19	
Due to Capital Fund	21,322,393.47	
Payment to Trust Fund	2,000,416.17	
2011 Budget Appropriation	222,792,857.93	
Change Fund	550.00	
Refund of Other Grants Receivable	603.23	
Due to Federal & State Grant Fund		\$ 9,188,896.11
2010 Appropriation Reserves	8,438,155.28	
Realty Transfer Fees--Due to State of New Jersey	6,933,412.34	
Reserve for Other Grants -- Appropriated	657,609.85	
Reserve for Federal and State Grants--Appropriated		64,725,117.43
Refunds -- Federal and State Grants Receivable		2,060,415.00
Payroll Deductions Payable	45,566,816.49	
Due County Library Fund	8,786,324.85	
Petty Cash Funds Advanced	10,010.00	
Refund of Prior Year Revenue	31,273.52	
Reserve for Contract Settlement		
	383,093,498.45	75,974,428.54
Balance Dec. 31, 2011	\$ 91,613,053.36	\$ -

COUNTY OF CAMDEN
CURRENT FUND
Statement of Petty Cash Funds
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$	-
Increased by:		
Payments by County Treasurer		10,010.00
		10,010.00
Decreased by:		
Returns to County Treasurer	\$	10,010.00

Exhibit SA-3

COUNTY OF CAMDEN
CURRENT FUND
Schedule of Change Funds
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$	1,195.00
Increased by:		
Payments by County Treasurer		550.00
		1,745.00
Decreased by:		
Returns to County Treasurer		850.00
Balance Dec. 31, 2011	\$	895.00

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

COUNTY OF CAMDEN
CURRENT FUND
Statement of Taxes Receivable
For the Year Ended December 31, 2011

2011 Levy	\$ 271,577,245.00
Decreased by:	
Collections	<u>\$ 271,577,245.00</u>

Exhibit SA-5

COUNTY OF CAMDEN
CURRENT FUND
Statement of Added & Omitted County Taxes Receivable
For the Year Ended December 31, 2011

2011 Levy	\$ 670,371.00
Decreased by:	
Collections	<u>\$ 670,371.00</u>

COUNTY OF CAMDEN
CURRENT FUND
Statement of Revenue Accounts Receivable
For the Year Ended December 31, 2011

	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>Accrued in</u> <u>2011</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
County Clerk:				
County Clerk - Other				
Fees	\$ 29,571.64	\$ 2,911,562.74	\$ 2,870,824.94	\$ 70,309.44
Increased Recording Fees	22,418.00	1,392,662.95	1,378,099.95	36,981.00
Increased Realty Fees	5,921.75	396,709.07	387,304.82	15,326.00
Vending Machines	15.00	3,228.15	3,173.60	69.55
Surrogate:				
Fees	4,894.00	588,821.71	585,931.71	7,784.00
Interest	5.49	77.86	80.38	2.97
Sheriff:				
Fees	11,198.14	686,045.31	689,287.92	7,955.53
Interest	250.73	1,700.78	1,834.74	116.77
Work Release Program	5,494.00	2,453.59	7,681.59	266.00
Weights and Measures		62,836.00	62,836.00	
Health Department:				
Third Party Reimbursements		11,581.01	11,581.01	
Environmental Fee Collections		217,155.00	217,155.00	
County Adjuster:				
Board of County Patients		170,658.72	170,658.72	
Total	<u>\$ 79,768.75</u>	<u>\$ 6,445,492.89</u>	<u>\$ 6,386,450.38</u>	<u>\$ 138,811.26</u>

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2011

<u>Program</u>	<u>Balance Dec. 31, 2010</u>	<u>2011 Grants</u>	<u>Received</u>	<u>Cancellations to Fund Balance</u>	<u>Balance Dec. 31, 2011</u>
US Department of Energy					
Energy Efficiency & Conservation Block Grant	\$ 1,762,700.02		\$ 1,737,700.01		\$ 25,000.01
US Department of Health & Human Services					
CC Regional Health Connection	325,217.00		291,906.00	\$ 33,311.00	
Medical Reserve Corps					
US Department of Homeland Security					
Buffer Zone Protection Program FY09	6,000.00		5,951.45	48.55	
Port Security Grant Program	207,196.90				207,196.90
US Department of Housing & Urban Development					
Emergency Shelter Grant 09-10	17,426.00		17,381.81		44.19
Emergency Shelter Grant 10-11	115,635.00				115,635.00
Emergency Shelter Grant 11-12		\$ 115,545.00			115,545.00
Home Investment Partnership 09-10	1,045,843.30		1,045,843.30		
Home Investment Partnership 10-11	1,324,643.00	298,931.00	656,601.56		966,972.44
Home Investment Partnership 11-12		1,172,140.00			1,172,140.00
Homelessness Prevention & Rapid Re-housing Program 09-10	351,891.83		351,890.01	1.82	
US Department of Justice					
Bulletproof Vest Partnership Grant 07		14,232.00	6,514.03		7,717.97
Bulletproof Vest Partnership Grant 08		8,127.00			8,127.00
Bulletproof Vest Partnership Grant 09		11,466.00	11,466.22	(0.22)	
Bulletproof Vest Partnership Grant 10		24,167.00		0.22	24,166.78
Bulletproof Vests Program - Prosecutor's Office					
Camden Community Safe Zone Initiative	463,098.10				463,098.10
COPS Technology Program 07-10	0.60			0.60	
COPS Technology Program 2010	500,000.00				500,000.00
Camden County FY2009 JAG Project	25,000.00		21,165.15		3,834.85

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2011

<u>Program</u>	<u>Balance Dec. 31, 2010</u>	<u>2011 Grants</u>	<u>Received</u>	<u>Cancellations to Fund Balance</u>	<u>Balance Dec. 31, 2011</u>
US Department of Justice (cont'd)					
US Marshal's Task Force Vehicle Grant		\$ 10,000.00	\$ 10,000.00		
Pass thru City of Camden					
Camden County Prosecutor's Office - JAG Program 2011		10,000.00			\$ 10,000.00
Camden County Recovery Act - JAG Program 2010	\$ 20,000.00				20,000.00
Camden County Recovery Act JAG Project - ARRA	17,079.04		14,762.30		2,316.74
Camden County Sheriff's Office - JAG Program 2011		10,000.00			10,000.00
US Department of Transportation					
The Great PA/NJ TIGER Project (ARRA)	5,800,000.00	988,000.00			6,788,000.00
Executive Office of the President, Office of National Drug Control Policy					
Joint Camden HIDTA Task Force 09	12,967.31		12,966.33	\$ 0.98	
Joint Camden HIDTA Task Force 10	722,662.00		680,614.65		42,047.35
Joint Camden HIDTA Task Force 11		702,231.00			702,231.00
NJ Department of Children & Families					
NJ Task Force on Child Abuse & Neglect 10		34,000.00	34,000.00		
NJ Department of Community Affairs					
Sharing Available Resources Efficiently SHARE Grant 06-09	51,128.10		51,128.10		
NJ Department of Environmental Protection					
Clean Communities Entitlement 11		99,812.60	99,812.60		
County Environmental Health Act CEHA 10	252,561.00	22,632.00	131,436.00		143,757.00
County Environmental Health Act CEHA 11		308,197.00			308,197.00
Recycling Enhancement Act Tax Fund 2010	490,000.00		490,000.00		
Recycling Enhancement Act Tax Fund 2011					

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2011

<u>Program</u>	<u>Balance Dec. 31, 2010</u>	<u>2011 Grants</u>	<u>Received</u>	<u>Cancellations to Fund Balance</u>	<u>Balance Dec. 31, 2011</u>
US Department of Justice (cont'd)					
Stormwater Regulation Program	\$ 2,500.00				\$ 2,500.00
Wastewater Management Plan 10-11	100,000.00				100,000.00
Waterfront Park Enhancement	409,800.00				409,800.00
NJ Department of Education					
Pass thru various municipalities					
Non-public Schools Nursing Program 10-11	263,600.71		\$ 258,862.27		4,738.44
NJ Department of Health & Senior Services					
Area Plan 10	1,060,796.75		1,130,265.00	\$ (69,468.25)	
Area Plan 11		\$ 4,530,783.00	4,085,349.00	69,468.25	375,965.75
Area Plan Grant 08	162,570.25				162,570.25
Area Plan Grant 09	1.00				1.00
Area Plan Grant 09 - ARRA Congregate Nutrition					
Area Plan Grant 09 - ARRA Home Nutrition					
Bioterrorism Preparedness 10-11	469,981.00	80,000.00	505,349.00		44,632.00
Bioterrorism Preparedness 11-12		361,853.00			361,853.00
Childhood Lead Poisoning Program 08-09					
Childhood Lead Poisoning Prevention 09-10	47,412.00		26,899.00		20,513.00
Childhood Lead Poisoning Prevention 10-11	62,714.00		56,407.00	6,307.00	
Childhood Lead Poisoning Prevention 11-12		75,000.00			75,000.00
HIV Counseling & Testing Referral 10	56,692.00		53,357.00	3,335.00	
HIV Counseling & Testing Referral 11		100,000.00	67,689.00		32,311.00
Local Core Capacity for Public Health Emergency Preparedness 09-	129,085.26		129,086.00	(0.74)	
Local Core Capacity for Public Health Emergency Preparedness 09-	101,390.33		101,390.00	0.33	
Peer Grouping Grant 10	3,700.19		3,700.19		
Peer Grouping Grant 11		21,393.00	21,393.00		
Right to Know RTK Grant 10	3,582.50		3,582.50		
Right to Know RTK Grant 11		14,330.00	7,165.00		7,165.00

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2011

<u>Program</u>	<u>Balance Dec. 31, 2010</u>	<u>2011 Grants</u>	<u>Received</u>	<u>Cancellations to Fund Balance</u>	<u>Balance Dec. 31, 2011</u>
NJ Department of Health & Senior Services (cont'd)					
Senior Farmer's Market 2010					
Senior Farmers' Market Nutrition Program 10		\$ 3,000.00	\$ 3,000.00		
Sexually Transmitted Diseases 09-10	\$ 2,693.00			\$ 2,693.00	
Sexually Transmitted Diseases 10-11	73,800.00		65,678.00	8,122.00	
Sexually Transmitted Diseases 11-12		73,800.00	17,373.00		\$ 56,427.00
Sexually Transmitted Diseases STD 08-09					
Special Child Health Services 09-10			(17,820.00)	17,820.00	
Special Child Health Services 10-11	282,928.00		263,409.00	19,519.00	
Special Child Health Services 11-12		292,006.00			292,006.00
Tuberculosis Control Grant 09-10					
Tuberculosis Control Grant 10-11	256,325.00	30,000.00	159,439.00		126,886.00
Tuberculosis Control Grant 11-12					
Women, Infants & Children WIC 09-10	224,650.00		55,153.00	169,497.00	
Women, Infants & Children WIC 10-11	1,506,200.00	336,200.00	1,196,457.00		645,943.00
NJ Department of Human Services					
ARRA Technology Grant		53,480.00	53,480.00		
Child Care Resource & Referral 09-10	539,000.00	230,000.00	(1,306,783.00)		2,075,783.00
Child Care Resource & Referral 09-10 ARRA					
Child Care Resource & Referral 10-11	15,635,245.00	956,983.00	16,033,571.00		558,657.00
Child Care Resource & Referral 11-12		10,275,396.00	8,717,122.00		1,558,274.00
Comprehensive Alcohol & Drug Abuse Grant 10	490,240.00		405,534.00		84,706.00
Comprehensive Alcohol & Drug Abuse Grant 11		1,620,224.00			1,620,224.00
Health Communities Initiative 10-11		20,000.00	20,000.00		
Personal Assistance Services Program PASP 10					
Personal Assistance Services Program PASP 11		659,232.00	659,232.00		
Social Services for the Homeless 10 ARRA	42,700.00		42,700.00		
Social Services for the Homeless 10	28,617.00		28,181.00	436.00	
Social Services for the Homeless 11		874,469.00	844,469.00		30,000.00
Special Initiative & Transportation 09-10	12,725.00			12,725.00	

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2011

<u>Program</u>	<u>Balance Dec. 31, 2010</u>	<u>2011 Grants</u>	<u>Received</u>	<u>Cancellations to Fund Balance</u>	<u>Balance Dec. 31, 2011</u>
NJ Department of Human Services (cont'd)					
Special Initiative & Transportation 10-11	\$ 383,712.00		\$ 383,712.00		
Special Initiative & Transportation 11-12		\$ 511,616.00			\$ 511,616.00
NJ Department of Labor & Workforce Development					
American Recovery & Reinvestment Act 08-09	777,234.00		777,234.00		
Disability Program Navigator Initiative 09-10					
Disability Program Navigator Initiative 09-10 ARRA		55,884.00	55,884.00		
Financial Sector National Emergency Grant	120,078.00		10,809.00	\$ 109,269.00	
On-the-Job Training ARRA		5,500.00	2,500.00	3,000.00	
Post TANF Dislocated Worker Advance 08-09	60,641.00			60,641.00	
Post TANF Dislocated Worker Advance 09-10	61,481.00		19,058.00	42,423.00	
Public Sector National Emergency Grant		750,000.00	101,890.00		648,110.00
WFNJ TANF Summer YouthWorks 10 ARRA	788,883.00			788,883.00	
Work First New Jersey - SmartSTEPS 11-12		24,075.00			24,075.00
Work First New Jersey WFNJ 09-10	293,283.00		29,485.00	263,798.00	
Work First New Jersey WFNJ 10-11	4,082,080.00	50,000.00	3,549,548.00		582,532.00
Work First New Jersey WFNJ 11-12		6,145,298.00	2,130,401.00		4,014,897.00
Workforce Development Partnership Program 10-11		34,674.00	34,674.00		
Workforce Development Partnership Program 11-12		26,935.00	11,013.00		15,922.00
Workforce Investment Act 09-10	331,167.00		331,167.00		
Workforce Investment Act 10-11	2,620,110.00		2,258,583.00		361,527.00
Workforce Investment Act 11-12		3,904,944.00	1,286,558.00		2,618,386.00
Workforce Investment Board WIB 09-10	8,000.00		8,000.00		
Workforce Investment Board WIB 10-11		54,500.00	54,500.00		
Workforce Learning Link 09-10					
Workforce Learning Link 10-11	181,120.00		157,565.00		23,555.00
Workforce Learning Link 11-12		222,000.00	85,397.00		136,603.00
NJ Department of Law & Public Safety					
Community Justice 10-11		75,000.00	45,658.11	29,341.89	

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2011

<u>Program</u>	<u>Balance Dec. 31, 2010</u>	<u>2011 Grants</u>	<u>Received</u>	<u>Cancellations to Fund Balance</u>	<u>Balance Dec. 31, 2011</u>
NJ Department of Law & Public Safety (cont'd)					
County DWI Enforcement Project 10-11	\$ 19,999.95		\$ 20,000.00	\$ (0.05)	
County DWI Enforcement Project 11-12		\$ 20,000.00		0.05	\$ 19,999.95
Drunk Driving Enforcement Fund 07-08					
Emergency Management Agency Assistance FFY10	50,000.00				50,000.00
Family Court Services 10	468,933.76		468,933.76		
Family Court Services 11		470,958.00			470,958.00
Gang Prevention Coordination Assistance Program	36,356.20		36,356.20		
Hazardous Materials Emergency Planning HMEP	19,536.25				19,536.25
Hazardous Materials Emergency Planning HMEP FY11		44,000.00	42,450.00		1,550.00
Homeland Security Decontam. Grant	7,500.00		7,500.00		
Insurance Fraud Reimbursement Program 10	223,000.00		40,273.80	182,726.20	
Insurance Fraud Reimbursement Program 11		248,664.00	158,968.04		89,695.96
JAG County Gang, Gun & Narcotics Task Force 11-12		272,359.00	68,458.88		203,900.12
JAG County Gang, Gun & Narcotics Task Force ARRA 10-11	302,183.00		302,183.00		
JAG Recovery Grant Program - ARRA	125,000.00		37,931.14		87,068.86
Juvenile Accountability Block Grant 10	39,126.00	13,122.00	11,404.29		40,843.71
Juvenile Accountability Block Grant 11		52,431.00			52,431.00
Juvenile Detention Alternatives Initiative - Innovation Funding 10					
Juvenile Detention Alternatives Initiative - Innovation Funding 11		120,000.00	120,000.00		
Juvenile Detention Alternatives Initiative 09					
Law Enforcement Officers Training & Equipment Fund		52,898.17	52,440.00		458.17
Megan's Law & Local Law Enforcement Assistance 10-11	12,270.80		12,270.80		
Megan's Law & Local Law Enforcement Assistance 11-12		22,249.00	13,229.78		9,019.22
Park Police Body Armor Replacement 10		1,998.00	1,998.00	-	
Project Safe Neighborhoods 2011		29,056.00	29,056.00		
Prosecutor's Office Body Armor Replacement 08					

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2011

<u>Program</u>	<u>Balance Dec. 31, 2010</u>	<u>2011 Grants</u>	<u>Received</u>	<u>Cancellations to Fund Balance</u>	<u>Balance Dec. 31, 2011</u>
NJ Department of Law & Public Safety (cont'd)					
Prosecutor's Office Body Armor Replacement 11		\$ 7,998.26	\$ 7,998.26		
Sexual Assault Response Team/Nurse Examiner 09-10	\$ 7,297.65		7,013.26	\$ 284.39	
Sexual Assault Response Team/Nurse Examiner 10-11		67,655.00	49,649.23		\$ 18,005.77
Sheriff's Office Body Armor Replacement 10		12,800.00	12,800.00		
State Facilities Education Act SFEA 10-11	128,250.00		128,250.00		
State Facilities Education Act SFEA 11-12		202,500.00	101,250.00		101,250.00
State/Community Partnership 10	598,900.00		593,616.15		5,283.85
State/Community Partnership 11		598,900.00			598,900.00
Traffic Safety Task Force 09-10	12,097.84				12,097.84
Traffic Safety Task Force 10-11	62,326.00		62,325.77	0.23	
Traffic Safety Task Force 11-12		59,626.00			59,626.00
Victim Witness Advocacy 10-11	175,230.53		175,230.53		
Victim Witness Advocacy 11-12		362,649.00			362,649.00
Victim Witness Advocacy Supplemental 10-12		107,383.00			107,383.00
Victim Witness Advocacy VAWA 10-11 ARRA	73,419.00		73,419.00		
NJ Office of Homeland Security & Preparedness					
CARS-E Grant Program - Canine SFY10	50,000.00				50,000.00
Homeland Security Grant 08	136,410.01		132,901.87		3,508.14
Homeland Security Grant Program 09	708,393.30		248,308.35		460,084.95
Homeland Security Grant Program 10		879,973.00	204,254.74		675,718.26
Interoperable Emergency Communications Grant Program FY08		126,250.00	126,250.00		
Interoperable Emergency Communications Grant Program FY09		102,392.28			102,392.28

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2011

<u>Program</u>	<u>Balance Dec. 31, 2010</u>	<u>2011 Grants</u>	<u>Received</u>	<u>Cancellations to Fund Balance</u>	<u>Balance Dec. 31, 2011</u>
NJ Office of Homeland Security & Preparedness (cont'd)					
New Jersey Data Exchange Project (NJDEX) SFY11		\$ 150,000.00			\$ 150,000.00
USAI Credentialing Grant FY 2010-2012		65,000.00			65,000.00
NJ Department of State					
PARIS Grant 09-10 Departmental Development	\$ 69,967.00		\$ 69,967.00		
PARIS Grant 09-10 Microfilming	12,875.00		12,875.00		
PARIS Grant 09-10 Municipalities Shared Services	79,758.50		74,168.44	\$ 5,590.06	
NJ Department of Transportation					
Bridge Bond Act 89 & 83					
Bridge Bond Act 99					
Broadway Bridge - 2011 Local Bridge Future Needs (LBFN)		1,000,000.00			1,000,000.00
Broadway Bridge Over Little Timber Creek	1,000,000.00				1,000,000.00
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
FAUS 00-99 Discretionary Cuthbert Blvd, Haddon & Cherry Hill Twps	156,622.37		156,622.37		
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 1995	357,759.07				357,759.07

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2011

<u>Program</u>	<u>Balance Dec. 31, 2010</u>	<u>2011 Grants</u>	<u>Received</u>	<u>Cancellations to Fund Balance</u>	<u>Balance Dec. 31, 2011</u>
NJ Department of Transportation (cont'd)					
FAUS 1994 Discretionary Browning Rd Drainage Improvements	\$ 70,000.00				\$ 70,000.00
FAUS 2005 Discretionary, Browning Rd & Rt 168; Copley Rd	500,000.00		\$ 214,748.47		285,251.53
FAUS 2008	3,234,053.40		1,485,578.45		1,748,474.95
FAUS 2009	5,131,000.00		2,346,750.00		2,784,250.00
FAUS 2010	6,664,500.00		1,149,914.20		5,514,585.80
FAUS 2011		\$ 5,131,000.00	2,006,156.81		3,124,843.19
Guide Rail Replacement Program Contract 2 - ARRA	1,607,595.00		569,455.77		1,038,139.23
Guiderail Replacement Program - ARRA	1,415,313.00		608,124.34	\$ 331,912.50	475,276.16
Haddonfield-Berlin Rd Signalization, Cherry Hill Twp	199,011.01				199,011.01
Local Bridge Rehab - Cooper Creek Bridge					
MLK Blvd/Broad St FY2010 Discretionary		3,000,000.00	2,030,992.50		969,007.50
NJ Transportation Trust Fund - Discretionary 04 - Burnt Mill, Woodcre	293,000.00		293,000.00		
Roadway Safety Improvements - Various	225,609.00				225,609.00
Roadway Safety Improvements - Various	863,797.63		588,877.66		274,919.97
Route 42 & College Drive	8,488,521.01		6,531,658.44		1,956,862.57
State Street Bridge - 2009 Local Bridge Future Needs (LBFN)		1,000,000.00	750,000.00		250,000.00
State Street Bridge 2008 Discretionary Aid		200,000.00	200,000.00		

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2011

<u>Program</u>	<u>Balance Dec. 31, 2010</u>	<u>2011 Grants</u>	<u>Received</u>	<u>Cancellations to Fund Balance</u>	<u>Balance Dec. 31, 2011</u>
NJ Department of Transportation (cont'd)					
Transportation Infrastructure Improvements	\$ 1,200,002.50		\$ 400,000.00		\$ 800,002.50
Transportation Trust Fund - Countywide Transportation Infrastructure	500,000.00				500,000.00
Pass thru Delaware Valley Regional Planning Commission					
Martin Luther King Boulevard Project	750,000.00				750,000.00
Regional GIS Implementation & Coordination 09-10	5,340.64		5,337.61	\$ 3.03	
Regional GIS Implementation & Coordination 10-11	15,000.00		4,382.72		10,617.28
Storm Drain Repair, Atlantic Ave, Somerdale	200,000.00				200,000.00
Supportive Regional Highway Planning Program 09-10	9,545.69		9,539.66	6.03	
Supportive Regional Highway Planning Program 10-11	29,189.00		19,765.12		9,423.88
Transit Support Program TSP 09-10	18,518.04		18,506.45	11.59	
Transit Support Program TSP 10-11	42,282.00		32,605.26		9,676.74
NJ Department of Treasury, Governor's Council on Alcoholism & Drug Abuse					
Municipal Alliance Grant 09	46,790.00				46,790.00
Municipal Alliance Grant 10	607,370.32		536,871.69		70,498.63
Municipal Alliance Grant 11		\$ 630,776.00	347,495.15		283,280.85
			<u>74,505,578.55</u>		
Total Federal & State Grants	<u>\$ 84,602,698.34</u>	<u>\$ 51,350,693.31</u>	<u>\$ 74,505,578.55</u>	<u>\$ 2,091,706.46</u>	<u>\$ 59,356,106.64</u>
Receipts			\$ 75,421,057.54		
Transferred from Reserve for Unappropriated Grants			<u>1,144,936.01</u>		
			76,565,993.55		
Disbursed: Refunds to Grantors			<u>2,060,415.00</u>		
			<u>\$ 74,505,578.55</u>		

COUNTY OF CAMDEN
CURRENT FUND
Statement of Other Grants Receivable
For the Year Ended December 31, 2011

	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>2011</u> <u>Grants</u>	<u>Received</u>	<u>Refund</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
Bottles & Cans Recycling Revenue Sharing					
CCIA Marketing Agreement		\$ 17,000.00	\$ 17,000.00		
Community Safe Zone Security Central Monitoring	\$ 67,299.00		67,298.51		\$ 0.49
County Clerk - Copy Machines					
Gloucester City Regional Contributory Agreement SSA		13,832.80	13,832.80		
Household Hazardous Waste Program 2011		50,000.00	50,000.00		
Household Hazardous Waste Program 2012		50,000.00	50,000.00		
Joint Animal Control Group 07-08	544.53			\$ 603.23	1,147.76
Joint Animal Control Group 08-09	29,976.07		8,284.20		21,691.87
Joint Animal Control Group 10	49,850.70	88,244.65	125,108.40		12,986.95
Joint Animal Control Group 11		79,747.50	27,276.30		52,471.20
Larc School Improvements	108,030.84				108,030.84
Municipal Courtroom Construction	194,500.00				194,500.00
Park Bench Donation Program		3,300.00	3,300.00		
Pathways to Freedom Tour	30,000.00				30,000.00
Potter & Ellis Roadway Project		296,000.00	296,000.00		
Public Health Priority Funding PHPF 09					
Public Health Priority Funding PHPF 10					
Public Health Priority Funding PHPF 11		333,276.00			333,276.00
Recycling Tonnage Rebate Fund					
Regional Firefighting Training Center	952,450.81				952,450.81
Sheriff's Office Patrol Vehicle Grant - Cooper University		32,206.42			32,206.42
Wheels on Your Feet, Helmet on Your Head Program					
WIC Program at Mt. Ephraim Ave.		83,203.14			83,203.14
Youth Center Library Fund					
	<u>\$ 1,432,651.95</u>	<u>\$ 1,046,810.51</u>	<u>\$ 658,100.21</u>	<u>\$ 603.23</u>	<u>\$ 1,821,965.48</u>

COUNTY OF CAMDEN
CURRENT FUND
Statement of Due to Federal and State Grant Fund
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 7,811,992.91
Increased by:		
Receipts	\$ 9,188,896.11	
Cancellation of Grants Receivable	2,091,706.46	
2011 Budget--Matching Funds	<u>5,826.00</u>	
		<u>11,286,428.57</u>
		19,098,421.48
Decreased by:		
Cancellation of Grant Reserves		<u>2,091,815.68</u>
Balance Dec. 31, 2011		<u><u>\$ 17,006,605.80</u></u>

COUNTY OF CAMDEN
CURRENT FUND
Statement of 2010 Appropriation Reserves
For the Year Ended December 31, 2011

	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Refunds</u>	<u>Balance Lapsed</u>
General Government:						
Board of Chosen Freeholders						
Salary and Wages		\$ 492.44	\$ 492.44			\$ 492.44
Other Expenses	\$ 192.41	1,060.08	1,252.49	\$ 173.50		1,078.99
Office of Shared Services						
Salary and Wages		6,510.51	6,510.51			6,510.51
Other Expenses	218.80	1,370.00	1,588.80			1,588.80
Department of Personnel						
Salary and Wages		4,610.99	4,610.99			4,610.99
Other Expenses	3,111.78	50,095.42	53,207.20	8,673.00		44,534.20
Internal Audit						
Salary and Wages		1,559.83	1,559.83			1,559.83
Other Expenses	123.06	87.00	210.06	47.00		163.06
County Administrator						
Salary and Wages		7,590.40	7,590.40			7,590.40
Other Expenses	98.81	2,084.65	2,183.46	1,821.18		362.28
Constituent Services & Hispanic Affairs						
Salary and Wages		2,568.07	2,568.07			2,568.07
Other Expenses	14,101.83	4,175.09	18,276.92	14,074.27		4,202.65
County Counsel						
Salary and Wages		10,181.33	10,181.33			10,181.33
Other Expenses	52,476.14	278,230.54	330,706.68	263,351.14		67,355.54
Clerk of the Board						
Salary and Wages		1,732.65	1,732.65			1,732.65
Other Expenses		216.00	216.00			216.00
Public Information						
Salary and Wages		2,120.62	2,120.62			2,120.62
Other Expenses	9,961.82	53,535.05	63,496.87	16,989.33		46,507.54
County Adjuster						
Salary and Wages		2,035.74	2,035.74			2,035.74
Other Expenses		5,942.04	5,942.04	5,863.72		78.32
County Treasurer						
Salary and Wages		721.92	721.92			721.92
Other Expenses		58,326.88	58,326.88	32,026.75		26,300.13
Court House						
Salary and Wages		1,611.96	1,611.96			1,611.96
Other Expenses	161,237.91	234,987.02	535,224.93	438,010.02		97,214.91

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of 2010 Appropriation Reserves
For the Year Ended December 31, 2011

	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Refunds</u>	<u>Balance Lapsed</u>
<u>General Government (Continued):</u>						
Institutional Groundskeeping						
Salary and Wages		\$ 844.50	\$ 844.50			\$ 844.50
Institutional Building & Maintenance						
Salary and Wages		6,324.52	6,324.52			6,324.52
Other Expenses	\$ 98,333.30	99,016.38	197,349.68	\$ 197,093.93		255.75
Special Events						
Salary and Wages		578.82	578.82			578.82
Other Expenses	13,333.10	1,599.76	14,932.86	11,741.08		3,191.78
Graphics						
Salary and Wages		1,158.17	1,158.17			1,158.17
Other Expenses	4,771.66	296.74	5,068.40	4,191.72		876.68
Mail Room						
Salary and Wages		2,500.07	2,500.07			2,500.07
Other Expenses	86,339.86	27,558.13	148,897.99	127,994.22		20,903.77
Veterans' Service Bureau						
Salary and Wages		3,002.07	3,002.07			3,002.07
Other Expenses	2,436.01	6,128.68	8,564.69	1,612.46		6,952.23
Telecommunications						
Salary and Wages		1,134.82	1,134.82			1,134.82
Other Expenses	45,937.96	332,005.59	377,943.55	199,303.29		178,640.26
General Government Total	492,674.45	1,213,994.48	1,880,668.93	1,322,966.61		557,702.32
<u>Regulation:</u>						
Board of Elections						
Salary and Wages		1,947.75	1,947.75			1,947.75
Other Expenses	6,916.06	205,486.13	33,402.19		\$ 190,205.54	223,607.73
Superintendent of Elections						
Salary and Wages		1,230.70	1,230.70			1,230.70
Other Expenses	27,032.44	95,242.65	122,275.09	50,098.31		72,176.78
Weights and Measures						
Salary and Wages		2,134.48	2,134.48			2,134.48
Other Expenses	2.60	337.64	340.24			340.24
County Medical Examiner						
Other Expenses		232,000.00	232,000.00			232,000.00

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of 2010 Appropriation Reserves
For the Year Ended December 31, 2011

	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Refunds</u>	<u>Balance Lapsed</u>
<u>Regulation (Continued):</u>						
Public Safety						
Salary and Wages		\$ 48,737.43	\$ 48,737.43		\$ 56,801.97	\$ 105,539.40
Other Expenses	\$ 101,953.95	1,539.79	103,493.74	\$ 53,252.55		50,241.19
Youth Center						
Salary and Wages		6,697.57	6,697.57		60,852.47	67,550.04
Other Expenses	196,888.94	57,547.04	254,435.98	157,588.69		96,847.29
Park Police						
Salary and Wages		4,482.82	4,482.82			4,482.82
Other Expenses	2,530.49	3,596.57	6,127.06	2,640.06		3,487.00
County Clerk						
Salary and Wages		13,449.43	13,449.43			13,449.43
Other Expenses	34,884.14	14,935.28	49,819.42	45,208.76		4,610.66
County Surrogate						
Salary and Wages		430.93	430.93			430.93
Other Expenses	4,207.13	4,069.64	8,276.77	6,267.74		2,009.03
Sheriff's Office						
Salary and Wages		12,807.30	12,807.30		63,286.22	76,093.52
Other Expenses	117,607.79	65,508.81	183,116.60	140,081.87		43,034.73
Fire Marshall						
Salary and Wages		2,682.66	2,682.66		11,399.85	14,082.51
Other Expenses	63,174.57	11,477.78	74,652.35	62,302.76		12,349.59
Regulation Total	555,198.11	786,342.40	1,162,540.51	517,440.74	382,546.05	1,027,645.82
<u>Recreational and Environmental Affairs:</u>						
Parks & Recreation						
Salary and Wages		4,376.20	4,376.20			4,376.20
Other Expenses	106,742.26	59,679.69	166,421.95	81,365.65		85,056.30
Mosquito Extermination						
Salary and Wages		1,733.72	1,733.72			1,733.72
Other Expenses	9,571.14	2,420.72	11,991.86	9,257.83		2,734.03
Boat House						
Other Expenses		81,831.00	81,831.00	80,901.16		929.84
County Extension Services						
Salary and Wages		1,106.54	1,106.54			1,106.54
Other Expenses	22,201.24	14,563.29	36,764.53	20,892.03		15,872.50
Solid Waste Liaison						
Salary and Wages		2,099.72	2,099.72			2,099.72
Other Expenses	13,485.49	93,759.94	107,245.43	5,714.80		101,530.63
Recreational and Environmental Affairs Total	152,000.13	261,570.82	413,570.95	198,131.47		215,439.48

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
 Statement of 2010 Appropriation Reserves
 For the Year Ended December 31, 2011

	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Refunds</u>	<u>Balance Lapsed</u>
<u>Finance:</u>						
Board of Taxation						
Salary and Wages		\$ 2,337.57	\$ 2,337.57			\$ 2,337.57
Other Expenses	\$ 4,221.42	2,596.22	6,817.64	\$ 4,880.74		1,936.90
Office of Telecommunications and Information Systems						
Salary and Wages		5,140.28	5,140.28			5,140.28
Other Expenses	67,755.63	29,863.00	97,618.63	76,370.31		21,248.32
Purchasing Department						
Salary and Wages		2,832.21	2,832.21			2,832.21
Other Expenses	16,035.21	3,737.50	19,772.71	14,932.10		4,840.61
Office of Mgmt & Budget						
Salary and Wages		764.84	764.84			764.84
Other Expenses		1,900.00	1,900.00			1,900.00
Comptroller's Office						
Salary and Wages		3,826.67	3,826.67			3,826.67
Other Expenses	312,154.91	182,714.01	494,868.92	311,571.32		183,297.60
Insurance						
Salary and Wages		2,128.83	2,128.83			2,128.83
Other Expenses	232.82	881.60	1,114.42	218.65		895.77
Group Insurance Plan for Employees	12,511.23	543,193.79	555,705.02	685.45		555,019.57
Employees' Health And Welfare		171,142.94	171,142.94	171,142.94		
Worker's Compensation			5,000.00	167.60		4,832.40
Other Insurance Premiums	26,739.56	589,953.09	616,692.65	99,209.63		517,483.02
Finance Total	439,650.78	1,543,012.55	1,987,663.33	679,178.74		1,308,484.59
<u>Health and Welfare:</u>						
Alcohol Treatment Program						
Salary and Wages		4,402.16	4,402.16			4,402.16
Other Expenses	2,857.38	2,000.00	4,857.38			4,857.38
Public Health						
Salary and Wages		4,006.11	4,006.11		\$ 1,843.88	5,849.99
Other Expenses	80,938.48	56,999.00	137,937.48	51,525.72		86,411.76
Administration & Finance						
Salary and Wages		94,788.46	94,788.46	201.44		94,587.02
Other Expenses	744.01	3,651.77	4,395.78	588.07		3,807.71

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
 Statement of 2010 Appropriation Reserves
 For the Year Ended December 31, 2011

	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Refunds</u>	<u>Balance Lapsed</u>
<u>Health and Welfare (Continued):</u>						
Office of the Disabled						
Salary and Wages		\$ 555.41	\$ 555.41			\$ 555.41
Other Expenses		414.45	414.45	\$ 58.00		356.45
Senior Citizens' Day Care Center						
Salary and Wages		17,477.79	17,477.79			17,477.79
Other Expenses	\$ 7,833.38	8,462.27	16,295.65	7,666.44		8,629.21
Office on Aging						
Salary and Wages		60,003.68	60,003.68	2,035.13		57,968.55
Other Expenses		1,594.34	1,594.34	691.50		902.84
Commission on Women						
Other Expenses		700.00	700.00			700.00
Environmental Health Services						
Salary and Wages		5,687.04	5,687.04		\$ 94,857.85	100,544.89
Other Expenses	1,391.70	6,062.81	7,454.51	1,309.51		6,145.00
Office for Children						
Other Expenses	183,433.60	9,021.80	192,455.40	183,433.60		9,021.80
Maintenance of Patients in State Institutions - Mental Disease		1.00	1.00			1.00
County Board of Social Services - Administration						
Training and Services	0.02	2.00	2.02			2.02
Assistance for Dependent Children	0.02	0.00	0.02			0.02
Supplemental Security Income		0.01	0.01			0.01
Human Service Grants		42,238.85	573,886.29	365,066.91		208,819.38
Hospital Contract Administration	128,436.00		128,436.00	128,436.00		
Health and Welfare Total	937,282.03	318,068.95	1,255,350.98	741,012.32	96,701.73	611,040.39
<u>Roads and Bridges:</u>						
Roads and Highways						
Salary and Wages		10,739.92	10,739.92			10,739.92
Other Expenses	538,947.22	393,286.85	932,234.07	850,370.04		81,864.03
Engineering Department						
Salary and Wages		4,747.94	4,747.94	3,602.57		1,145.37
Other Expenses	6,310.66	612.53	6,923.19	5,168.68		1,754.51
Planning						
Salary and Wages		3,478.98	3,478.98			3,478.98
Other Expenses	28,485.91	685.00	29,170.91	28,696.11		474.80
Roads and Bridges Total	573,743.79	413,551.22	987,295.01	887,837.40		99,457.61

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of 2010 Appropriation Reserves
For the Year Ended December 31, 2011

	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Refunds</u>	<u>Balance Lapsed</u>
<u>Correctional and Penal</u>						
County Jail						
Salary and Wages		\$ 55,809.57	\$ 55,809.57			\$ 55,809.57
Other Expenses	\$ 1,712,458.51	743,082.23	2,455,540.74	\$ 2,201,616.18		253,924.56
Correctional and Penal Total	1,712,458.51	798,891.80	2,511,350.31	2,201,616.18		309,734.13
<u>Judicial:</u>						
Administration of Superior Court						
Other Expenses		21,500.00	21,500.00			21,500.00
Probation Department						
Other Expenses	22,407.30	0.52	22,407.82	22,065.47		342.35
County Prosecutor						
Salary and Wages		261,398.72	261,398.72		\$ 32,411.55	293,810.27
Other Expenses	100,168.84	172,211.81	272,380.65	106,416.10		165,964.55
Judiciary Total	122,576.14	455,111.05	577,687.19	128,481.57	32,411.55	481,617.17
<u>Educational:</u>						
Superintendent of Schools						
Salary and Wages		2,540.88	2,540.88			2,540.88
Other Expenses	1,289.27	1,101.62	2,390.89	1,368.56		1,022.33
Vocational Schools	891,742.50	100.00	891,842.50	891,682.50		160.00
County College	712,452.00		712,452.00	712,450.00		2.00
Reimbursements - County College		156,990.65	156,990.65	80,304.01		76,686.64
Educational Total	1,605,483.77	160,733.15	1,766,216.92	1,685,805.07		80,411.85
<u>Unclassified:</u>						
County Store		2,150.00	2,150.00			2,150.00
Improvement Authority						
Matching Funds for Grants		150,000.00	150,000.00	150,000.00		
Animal Shelter	17,447.00	0.08	17,447.08	17,447.00		0.08
Lease Payments		71.64	71.64			71.64
Salary Adjustments		117.00	117.00			117.00
Unclassified Total	17,447.00	152,338.72	169,785.72	167,447.00		2,338.72

(Continued)

COUNTY OF CAMDEN
CURRENT FUND
Statement of 2010 Appropriation Reserves
For the Year Ended December 31, 2011

	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Refunds</u>	<u>Balance Lapsed</u>
Total Operations	\$ 6,608,514.71	\$ 6,103,615.14	\$ 12,712,129.85	\$ 8,529,917.10	\$ 511,659.33	\$ 4,693,872.08
Contingent	25,362.36	55,333.13	80,695.49	16,599.18		64,096.31
Total Operations Including Contingent	<u>6,633,877.07</u>	<u>6,158,948.27</u>	<u>12,792,825.34</u>	<u>8,546,516.28</u>	<u>511,659.33</u>	<u>4,757,968.39</u>
Detail:						
Salaries and Wages		703,863.74	703,863.74	5,839.14	321,453.79	1,019,478.39
Other Expenses	6,633,877.07	5,455,084.53	12,088,961.60	8,540,677.14	190,205.54	3,738,490.00
<u>Deferred Charges and Statutory Expenditures:</u>						
Deferred Charges						
Mental Health Jail Diversion Grant		0.88	0.88			0.88
Prior Year Bills		0.57	0.57			0.57
Statutory Expenditures						
Public Employees Retirement System		24,894.04	24,894.04			24,894.04
Social Security System		98,945.87	98,945.87			98,945.87
Unemployment Compensation		92,490.65	92,490.65			92,490.65
Disability Insurance		126,806.90	126,806.90			126,806.90
Deferred Charges and Statutory Expenditures Total		<u>343,138.91</u>	<u>343,138.91</u>			<u>343,138.91</u>
	<u>\$ 6,633,877.07</u>	<u>\$ 6,502,087.18</u>	<u>\$ 13,135,964.25</u>	<u>\$ 8,546,516.28</u>	<u>\$ 511,659.33</u>	<u>\$ 5,101,107.30</u>
Disbursed				\$ 8,438,155.28		
Accounts Payable				<u>108,361.00</u>		
				<u>\$ 8,546,516.28</u>		

COUNTY OF CAMDEN
CURRENT FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2011

<hr/>		
Balance Dec. 31, 2010:		
Current Fund	\$ 6,633,877.07	
Current Fund--Other Grants	133,091.09	
Federal and State Grant Fund	<u>15,097,477.89</u>	
		\$ 21,864,446.05
Increased by - Transfers from:		
2011 Budget Appropriations	9,154,242.54	
Reserve for Other Grants	145,715.72	
Reserve for Federal and State Grants Appropriated	<u>33,709,443.09</u>	
		<u>43,009,401.35</u>
		64,873,847.40
Decreased by - Transfers to:		
2010 Appropriation Reserves	6,633,877.07	
Reserve for Other Grants	133,091.09	
Reserve for Federal and State Grants Appropriated	<u>15,097,477.89</u>	
		<u>21,864,446.05</u>
Balance Dec. 31, 2011:		
Current Fund	9,154,242.54	
Current Fund--Other Grants	145,715.72	
Federal and State Grant Fund	<u>33,709,443.09</u>	
		<u>\$ 43,009,401.35</u>

Exhibit SA-12

COUNTY OF CAMDEN
CURRENT FUND
Statement of Payroll Deductions Payable
For the Year Ended December 31, 2011

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Balance Dec. 31, 2010		\$ 1,012,046.26
Increased by:		
Payroll Deductions	\$ 45,929,000.65	
Refunds from Agencies	<u>2,416.60</u>	
		<u>45,931,417.25</u>
		46,943,463.51
Decreased by:		
Payments to Agencies	42,040,085.31	
Payments to Employees' Deferred Compensation Plans--		
Metropolitan Life	3,436,092.01	
Pebasco	<u>90,639.17</u>	
		<u>45,566,816.49</u>
Balance Dec. 31, 2011		<u>\$ 1,376,647.02</u>

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

COUNTY OF CAMDEN
CURRENT FUND
Statement of Realty Transfer Fees Due to State of New Jersey
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 578,048.70
Increased by:		
Collection of Transfer Fees--		
Due to State of New Jersey		6,692,854.85
		7,270,903.55
Decreased by:		
Payments to State of New Jersey		6,933,412.34
Balance Dec. 31, 2011		\$ 337,491.21
 <u>Analysis of Balance Dec. 31, 2011</u>		
State Transfer Fees		\$ 221,408.21
Neighborhood Preservation Non-Lapsing Revolving Fund		28,543.00
Public Records Preservation		87,540.00
		\$ 337,491.21

Exhibit SA-14

COUNTY OF CAMDEN
CURRENT FUND
Statement of Due to Camden County Library Fund
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 3,500,005.96
Increased by:		
Receipts Due to Library Fund		10,216,114.52
		13,716,120.48
Decreased by:		
Payments for Library Fund	\$ 8,786,324.85	
Pension Share	480,000.00	
Debt Service	314,556.00	
		9,580,880.85
Balance Dec. 31, 2011		\$ 4,135,239.63
 <u>Analysis of Balance Dec. 31, 2011</u>		
Library General Fund		\$ 4,072,802.71
Library Grant Fund		62,436.92
		\$ 4,135,239.63

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants -- Appropriated
 For the Year Ended December 31, 2011

	Balance Dec. 31, 2010		Transferred from Budget Appropriations	Expended		Adjustments	Reserve Balance Dec. 31, 2011
	Encumbered	Reserved		Paid or Charged	Encumbered		
US Department of Energy							
Energy Efficiency & Conservation Block Grant	\$ 162,489.54	\$ 1,609,210.47		\$ 748,921.30	\$ 56,685.35		\$ 966,093.36
US Department of Health & Human Services							
CC Regional Health Connection		33,310.88				\$ 33,310.88	
Medical Reserve Corps	3.21	8,384.87		989.45	780.73		6,617.90
US Department of Homeland Security							
Buffer Zone Protection Program FY09	5,981.66	18.34		5,951.45		48.55	
Port Security Grant Program		207,196.90		32,196.90	175,000.00		
US Department of Housing & Urban Development							
Emergency Shelter Grant 09-10	17,426.00			17,426.00			
Emergency Shelter Grant 10-11		115,635.00		39,389.38			76,245.62
Emergency Shelter Grant 11-12			\$ 115,545.00		46,245.62		69,299.38
Home Investment Partnership 05-06	1,042.17	10,357.09		3,943.22			7,456.04
Home Investment Partnership 06-07	2,021.50	12,455.64		1,260.50	761.00		12,455.64
Home Investment Partnership 07-08	314,826.22	309.97		274,812.84	40,013.38		309.97
Home Investment Partnership 08-09	174,778.00	27,137.00		177,678.00			24,237.00
Home Investment Partnership 09-10	374,062.16	81,761.74		257,030.64	217,150.52	(18,357.26)	
Home Investment Partnership 10-11	900,000.00	173,604.71	298,931.00	565,266.24	725,892.00	18,357.26	63,020.21
Home Investment Partnership 11-12			1,172,140.00	168,713.85	700,179.00		303,247.15
Homelessness Prevention & Rapid Re-housing Program 09-10	299,769.26	18,403.67		318,171.11		1.82	
US Department of Justice							
Bulletproof Vest Partnership Grant 07			14,232.00	3,409.00			10,823.00
Bulletproof Vest Partnership Grant 08			8,127.00	1,871.00			6,256.00
Bulletproof Vest Partnership Grant 09			11,466.00	1,517.00			9,949.00
Bulletproof Vest Partnership Grant 10			24,167.00	10,978.97	1.75		13,186.28
Bulletproof Vests Program - Prosecutor's Office		34.05		34.05			
Camden Community Safe Zone Initiative	181,587.44	201,035.59		382,623.03			
COPS Technology Program 07-10		0.60				0.60	
COPS Technology Program 2010		500,000.00					500,000.00
Camden County FY2009 JAG Project	3,425.00	409.85		3,425.00			409.85
US Marshal's Task Force Vehicle Grant			10,000.00	10,000.00			
Pass thru City of Camden							
Camden County Prosecutor's Office - JAG Program 2011			10,000.00				10,000.00
Camden County Recovery Act - JAG Program 2010		20,000.00		7,873.11	3,033.75		9,093.14
Camden County Recovery Act JAG Project - ARRA	4,185.00	7,171.04		10,025.80			1,330.24
Camden County Sheriff's Office - JAG Program 2011			10,000.00				10,000.00
US Department of Transportation							
The Great PA/NJ TIGER Project (ARRA)		5,800,000.00	988,000.00	6,021.74	3,241,010.15		3,540,968.11
Executive Office of the President, Office of National Drug Control Policy							
Joint Camden HIDTA Task Force 09	1,780.35	7,654.41		9,433.74		1.02	
Joint Camden HIDTA Task Force 10	2,216.88	667,810.38		670,025.99	0.30		0.97
Joint Camden HIDTA Task Force 11			702,231.00	82,282.42	75,523.14		544,425.44
NJ Department of Children & Families							
NJ Task Force on Child Abuse & Neglect 10			34,000.00	31,665.95			2,334.05
Pass thru CPAC							
Camden County ACT Violence Prevention Program		2,786.50					2,786.50
NJ Department of Community Affairs							
Lead Identification & Field Testing LIFT 09							
Sharing Available Resources Efficiently SHARE Grant 06-09							

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants -- Appropriated
 For the Year Ended December 31, 2011

	Balance		Transferred from Budget Appropriations	Expended		Adjustments	Reserve Balance Dec. 31, 2011
	Encumbered	Reserved		Paid or Charged	Encumbered		
NJ Department of Environmental Protection							
Clean Communities Entitlement 08		\$ 41,015.47					\$ 41,015.47
Clean Communities Entitlement 09	\$ 21,999.99	44,596.16		\$ 18,148.07	\$ 3,851.12		44,596.96
Clean Communities Entitlement 10	3,373.52	78,918.05		35,149.89	1,184.85		45,956.83
Clean Communities Entitlement 11			\$ 99,812.60	39,501.48	17,883.05		42,428.07
County Environmental Health Act CEHA 10		71,224.05	22,632.00	93,856.30		\$ (0.25)	
County Environmental Health Act CEHA 11			308,197.00	177,239.88		0.25	130,956.87
Recycling Enhancement Act Tax Bonus Grant 09	26,177.65	131,413.28		37,377.63	4,050.00		116,163.30
Recycling Enhancement Act Tax Fund 2010		119,864.92		75,777.06	1,345.97		42,741.89
Recycling Enhancement Act Tax Fund 2011							
Stormwater Regulation Program		76.00					76.00
Wastewater Management Plan 10-11		100,000.00					100,000.00
Waterfront Park Enhancement	520,202.82			146,975.95	373,226.87		
NJ Department of Education							
Pass thru various municipalities							
Non-public Schools Nursing Program 08-09	175.68	3.92		89.59			90.01
Non-public Schools Nursing Program 09-10	1,318.33	47,196.78		48,427.95			87.16
Non-public Schools Nursing Program 10-11	100.00	266,864.87		261,203.81	3,292.29		2,468.77
NJ Department of Health & Senior Services							
Area Plan 10	73,537.31	338,117.09		80,495.61	15,255.23		315,903.56
Area Plan 11			4,530,783.00	3,473,461.10	345,431.87		711,890.03
Area Plan Grant 08							
Area Plan Grant 09		562,242.13		1,876.31			560,365.82
Area Plan Grant 09 - ARRA Congregate Nutrition							
Area Plan Grant 09 - ARRA Home Nutrition							
Bioterrorism Preparedness 10-11	736.15	289,035.23	80,000.00	324,839.29	300.00		44,632.09
Bioterrorism Preparedness 11-12			361,853.00	143,981.21	1,975.65		215,896.14
Childhood Lead Poisoning Prevention 08-09		3,791.42		3,789.00		2.42	
Childhood Lead Poisoning Prevention 09-10	0.34	28,296.27		7,716.58			20,580.03
Childhood Lead Poisoning Prevention 10-11	1,656.99	42,582.60		37,932.53		6,307.06	
Childhood Lead Poisoning Prevention 10-11-12			75,000.00	25,196.04	1,249.56		48,554.40
HIV Counseling & Testing Referral 10	1,726.20	3,281.46		1,671.25		3,336.41	
HIV Counseling & Testing Referral 11			100,000.00	86,818.71	1,487.25		11,694.04
Local Core Capacity for Public Health Emergency Preparedness 09-10							
Local Core Capacity for Public Health Emergency Preparedness 09-10 Suppl							
Peer Grouping Grant 10							
Peer Grouping Grant 11			21,393.00	21,393.00			
Right to Know RTK Grant 10							
Right to Know RTK Grant 11			14,330.00	14,330.00			
Senior Farmer's Market 2010							
Senior Farmers' Market Nutrition Program 10			3,000.00	3,000.00			
Sexually Transmitted Diseases STD 08-09		1,386.84		1,386.00		0.84	
Sexually Transmitted Diseases 09-10		3,925.51		1,232.22		2,693.29	
Sexually Transmitted Diseases 10-11		40,638.76		32,516.89		8,121.87	
Sexually Transmitted Diseases 11-12			73,800.00	35,694.63	1,000.00		37,105.37
Special Child Health Services 09-10		24,044.88		6,226.66		17,818.22	
Special Child Health Services 10-11	362.32	139,770.95		120,613.83		19,519.44	
Special Child Health Services 11-12			292,006.00	121,426.54	159.88		170,419.58
Tuberculosis Control Grant 09-10		1.73				1.73	
Tuberculosis Control Grant 10-11	29,317.97	117,546.23	30,000.00	176,863.92			0.28
Tuberculosis Control Grant 11-12							
Women, Infants & Children WIC 09-10	2,157.06	164,832.71				166,989.77	
Women, Infants & Children WIC 10-11		1,097,078.71	336,200.00	1,351,893.11			81,385.60
NJ Department of Human Services							
ARRA Technology Grant			53,480.00	32,459.36			21,020.64
Child Care Resource & Referral 09-10	5,134.70	26,245.15	230,000.00	(1,814,403.15)			2,075,783.00
Child Care Resource & Referral 09-10 ARRA		2,381,059.00		2,294,154.20			86,904.80
Child Care Resource & Referral 10-11	18,540.97	17,023,322.08	956,983.00	16,251,184.93	128.50		1,747,532.62
Child Care Resource & Referral 11-12			10,275,396.00	4,930,576.65	22,951.57		5,321,867.78

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants -- Appropriated
 For the Year Ended December 31, 2011

	Balance Dec. 31, 2010		Transferred from Budget Appropriations	Expended		Adjustments	Reserve Balance Dec. 31, 2011
	Encumbered	Reserved		Paid or Charged	Encumbered		
NJ Department of Human Services (cont'd)							
Comprehensive Alcohol & Drug Abuse Grant 10	\$ 81,065.18	\$ 3,439.24		\$ 81,924.51	\$ 661.98		\$ 1,917.93
Comprehensive Alcohol & Drug Abuse Grant 11			\$ 1,620,224.00	1,222,316.18	396,456.70		1,451.12
Health Communities Initiative 10-11			20,000.00	14,396.82	3,552.00		2,051.18
Personal Assistance Services Program PASP 10	45,721.79	1.14		45,721.79		\$ 1.14	
Personal Assistance Services Program PASP 11			659,232.00	416,818.21	200,527.59		41,886.20
Social Services for the Homeless 10	245,628.50	5,500.00		250,692.50		436.00	
Social Services for the Homeless 10 ARRA							
Social Services for the Homeless 11			874,469.00	590,347.76	280,314.00		3,807.24
Special Initiative & Transportation 09-10		12,725.00				12,725.00	
Special Initiative & Transportation 10-11	307,224.53	30,810.38		338,034.53		0.38	
Special Initiative & Transportation 11-12			511,616.00	209,620.85	269,223.96		32,771.19
NJ Department of Labor & Workforce Development							
American Recovery & Reinvestment Act 08-09	369,636.60	407,634.09			777,270.69		
Disability Program Navigator Initiative 09-10							
Disability Program Navigator Initiative 09-10 ARRA			55,884.00	55,884.00			
Financial Sector National Emergency Grant		120,077.79		10,808.74		109,269.05	
On-the-Job Training ARRA			5,500.00	2,500.00		3,000.00	
Post TANF Dislocated Worker Advance 08-09		60,640.94				60,640.94	
Post TANF Dislocated Worker Advance 09-10	18,000.00	43,480.98		19,057.75		42,423.23	
Public Sector National Emergency Grant			750,000.00	101,890.97	19,881.91		628,227.12
WFNJ TANF Summer YouthWorks 10 ARRA		788,882.95				788,882.95	
Work First New Jersey - SmartSTEPS 11-12			24,075.00				24,075.00
Work First New Jersey WFNJ 09-10	133,715.79	161,566.97		31,484.27		263,798.49	
Work First New Jersey WFNJ 10-11	1,095,085.63	2,987,080.57	50,000.00	3,549,634.38	105,291.78		477,240.04
Work First New Jersey WFNJ 11-12			6,145,298.00	2,122,674.16	1,109,129.49		2,913,494.35
Workforce Development Partnership Program 10-11				34,674.00			
Workforce Development Partnership Program 11-12			26,935.00	12,190.02	1,225.10		13,519.88
Workforce Investment Act 09-10	37,708.25	291,233.08		328,941.33			
Workforce Investment Act 10-11	977,568.49	1,644,844.48		2,268,022.47	180,040.87		174,349.63
Workforce Investment Act 11-12			3,904,944.00	1,269,497.23	983,897.60		1,651,549.17
Workforce Investment Board WIB 09-10	8,000.00			8,000.00			
Workforce Investment Board WIB 10-11			54,500.00	54,500.00			
Workforce Learning Link 09-10							
Workforce Learning Link 10-11		145,840.49		122,285.25	2,590.00		20,965.24
Workforce Learning Link 11-12			222,000.00	94,386.86	16,783.87		110,829.27
NJ Department of Law & Public Safety							
Commodities Distribution Grant		33,685.00		33,685.00			
Community Justice 10-11			75,000.00	45,658.11		29,341.89	
Corrections Body Armor Replacement 08		2,630.68					2,630.68
Corrections Body Armor Replacement 09		9,241.61					9,241.61
Corrections Body Armor Replacement 10	15,031.50	11,724.50			15,031.50		11,724.50
County DWI Enforcement Project 10-11		20,000.00		20,000.00			
County DWI Enforcement Project 11-12			20,000.00				20,000.00
Drunk Driving Enforcement Fund 07-08		973.28		142.00			831.28
Emergency Management Agency Assistance FFY10		50,000.00					50,000.00
Family Court Services 10	195,182.93	15,293.70		210,476.63			
Family Court Services 11			470,958.00	300,166.91	136,045.31		34,745.78
Gang Prevention Coordination Assistance Program	13,867.89	1,283.03		15,151.13		(0.21)	
Hazardous Materials Emergency Planning HMEP	19,568.00	22,510.00		19,568.00			22,510.00
Hazardous Materials Emergency Planning HMEP FY11			44,000.00	27,705.00	13,795.00		2,500.00
Homeland Security Decontam. Grant	7,500.00			7,500.00			
Insurance Fraud Reimbursement Program 10		182,726.20				182,726.20	
Insurance Fraud Reimbursement Program 11			248,664.00	238,201.24			10,462.76
JAG County Gang, Gun & Narcotics Task Force 11-12			272,359.00	114,119.08	15,242.00		142,997.92
JAG County Gang, Gun & Narcotics Task Force ARRA 10-11		204,964.19		204,964.19			
JAG Recovery Grant Program - ARRA	6,435.96	107,000.00		96,460.74			16,975.22
Juvenile Accountability Block Grant 10	28,800.00	5,250.00	13,122.00	16,501.70	25,420.30		5,250.00
Juvenile Accountability Block Grant 11			58,257.00	33,659.09	18,959.91		5,638.00

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants -- Appropriated
 For the Year Ended December 31, 2011

	Balance		Transferred from Budget Appropriations	Expended		Adjustments	Reserve Balance Dec. 31, 2011
	Dec. 31, 2010 Encumbered	Reserved		Paid or Charged	Encumbered		
NJ Department of Law & Public Safety (cont'd)							
Juvenile Detention Alternatives Initiative - Innovation Funding 10		\$ 8,000.00					\$ 8,000.00
Juvenile Detention Alternatives Initiative - Innovation Funding 11			\$ 120,000.00	\$ 1,077.00	\$ 118,923.00		
Juvenile Detention Alternatives Initiative 09		301,553.00		195,544.60			106,008.40
Law Enforcement Officers Training & Equipment Fund	\$ 1,554.44	162,579.80	52,898.17	16,952.41			200,080.00
Megan's Law & Local Law Enforcement Assistance 10-11		1,286.40		1,286.40			
Megan's Law & Local Law Enforcement Assistance 11-12			22,249.00	19,263.78			2,985.22
Park Police Body Armor Replacement 10			1,998.00				1,998.00
Project Safe Neighborhoods 2011			29,056.00	29,056.00			
Prosecutor's Office Body Armor Replacement 08		409.90		410.00		\$ (0.10)	
Prosecutor's Office Body Armor Replacement 09		3,015.05		3,015.00		0.05	
Prosecutor's Office Body Armor Replacement 10		7,911.62		7,912.00		(0.38)	
Prosecutor's Office Body Armor Replacement 11			7,998.26			0.43	7,997.83
Sexual Assault Response Team/Nurse Examiner 09-10	285.50	272.39		273.50		284.39	
Sexual Assault Response Team/Nurse Examiner 10-11			67,655.00	64,978.40	442.86		2,233.74
Sexual Assault Response Team/Nurse Examiner 11-12							
Sheriff's Office Body Armor Replacement 07	11,446.10	95.26		11,446.10			95.26
Sheriff's Office Body Armor Replacement 08	236.00	57.78		236.00			57.78
Sheriff's Office Body Armor Replacement 09	118.00	4,557.46		118.00	4,517.50		39.96
Sheriff's Office Body Armor Replacement 10			12,800.00		12,800.00		
State Facilities Education Act SFEA 09-10	60,852.47			60,852.47			
State Facilities Education Act SFEA 10-11	256,500.00			256,500.00			
State Facilities Education Act SFEA 11-12			202,500.00				202,500.00
State/Community Partnership 09							
State/Community Partnership 10	115,206.74	54,341.46		164,264.35	4,863.70		420.15
State/Community Partnership 11			598,900.00	341,851.69	210,840.31		46,208.00
Traffic Safety Task Force 09-10		12,047.84					12,047.84
Traffic Safety Task Force 10-11		62,326.00		62,326.01		(0.01)	
Traffic Safety Task Force 11-12			59,626.00				59,626.00
Victim Witness Advocacy 10-11		88,663.08		88,663.08			
Victim Witness Advocacy 11-12			362,649.00	242,015.11			120,633.89
Victim Witness Advocacy Supplemental 10-12			107,383.00	11,915.09			95,467.91
Victim Witness Advocacy VAWA 10-11 ARRA	2,204.06	65,365.28		67,569.34			
NJ Office of Homeland Security & Preparedness							
CARS-E Grant Program - Canine SFY10		50,000.00		49,938.25			61.75
State Homeland Security Grant 08	26,478.49	93,116.44		119,595.07		(0.14)	
Homeland Security Grant Program 09	12,224.33	551,319.63		123,070.70	267,404.84		173,068.28
Homeland Security Grant Program 10			879,973.00	273,602.83	189,683.98		416,686.19
Interoperable Emergency Communications Grant Program FY08			126,250.00	126,250.00			
Interoperable Emergency Communications Grant Program FY09			102,392.28				102,392.28
New Jersey Data Exchange Project (NJDEX) SFY11			150,000.00		35,700.00		114,300.00
USAI Credentialing Grant FY 2010-2012			65,000.00				65,000.00
NJ Office of Information Technology							
911 Coordinator Grant 08	1,334.30	14,840.87		3,547.30			12,627.87
Enhanced 911 - Consolidation Grant		178,567.41		11,069.00	27,000.00		140,498.41
Enhanced 911 Grant - General Assistance 08-09	37,472.79	33,215.60		70,687.04			1.35
NJ Department of State							
PARIS Grant 09-10 Municipalities Shared Services		5,590.56				5,590.56	
NJ Department of Transportation							
Bridge Bond Act 89 & 83	244,813.86	361,173.20			707,273.46	(101,286.40)	
Bridge Bond Act 99	148,661.35	8,530,599.29		197,332.80	8,481,927.75	0.09	
Broadway Bridge - 2011 Local Bridge Future Needs (LBFN)			1,000,000.00		644,944.85	0.09	355,055.06
Broadway Bridge Over Little Timber Creek		1,000,000.00			1,000,000.00		
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 00-99 Discretionary Cuthbert Blvd, Haddon & Cherry Hill Twps		4,129.67		4,129.67			

(Continued)

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants -- Appropriated
 For the Year Ended December 31, 2011

	Balance Dec. 31, 2010		Transferred from Budget Appropriations	Expended		Adjustments	Reserve Balance Dec. 31, 2011
	Encumbered	Reserved		Paid or Charged	Encumbered		
NJ Department of Transportation (cont'd)							
FAUS 1988	\$ 63,239.00			\$ 33,478.60		\$ (0.32)	\$ 29,760.72
FAUS 1991	2,979.15			1,100.00			1,879.15
FAUS 1992	8,577.09						8,577.09
FAUS 1993	69,168.60			69,168.60			
FAUS 1994	41,757.83			16,298.20			25,459.63
FAUS 1994 Discretionary Browning Rd Drainage Improvements		\$ 70,000.00					70,000.00
FAUS 1995	203.44						203.44
FAUS 1997		510,186.24					510,186.24
FAUS 1998		666,816.82					666,816.82
FAUS 1999	10,628.68	274,850.01		10,628.61			274,850.08
FAUS 2000	8,819.36	11,865.86		8,346.06	\$ 12,337.00		2.16
FAUS 2001	10,147.20	38,121.78			48,269.00	(0.02)	
FAUS 2002	24,763.40	688,460.14			713,222.04	0.49	1.01
FAUS 2003	978.08	708,911.06			709,889.00		0.14
FAUS 2004	2,691.43	244,173.33			246,865.23	(0.47)	
FAUS 2005	19,134.82	251,920.51			271,055.00		0.33
FAUS 2005 Discretionary, Browning Rd & Rt 168; Copley Rd		285,251.53					285,251.53
FAUS 2006	688,163.93	620,307.35		260,659.07	550,841.94	19,003.00	477,967.27
FAUS 2007	60,000.00	215,843.35		60,000.00	234,846.00	(19,003.00)	0.35
FAUS 2008	59,017.91	1,853,658.25		1,001,742.20	362,754.83		548,179.13
FAUS 2009	4,467,000.00			2,012,392.97	2,454,519.90		87.13
FAUS 2010	758,366.97	5,608,745.66		2,030,123.08	145,984.13		4,191,005.42
FAUS 2011			\$ 5,131,000.00	2,274,939.65	1,850,095.00		1,005,965.35
Guiderail Replacement Program - ARRA	636,715.38	509,659.74		629,653.82		331,912.50	184,808.80
Guide Rail Replacement Program Contract 2 - ARRA	866,348.00	737,644.80		663,358.87	199,386.93		741,247.00
Haddonfield-Berlin Rd Signalization, Cherry Hill Twp	3,628.32	94,390.50			3,628.32		94,390.50
Local Bridge Rehab - Cooper Creek Bridge							
MLK Blvd/Broad St FY2010 Discretionary			3,000,000.00	272,332.81	2,603,964.59		123,702.60
NJ Transportation Trust Fund - Discretionary 04 - Burnt Mill, Woodcrest & Ha		101.13				101.13	
Roadway Safety Improvements - Various		225,609.00					225,609.00
Roadway Safety Improvements - Various							
Route 42 & College Drive	3,733,366.14	1,419,915.32		3,847,815.27	416,291.75		889,174.44
State Street Bridge - 2009 Local Bridge Future Needs (LBFN)			1,000,000.00		1,000,000.00		
State Street Bridge 2008 Discretionary Aid			200,000.00	200,000.00			
Transportation Infrastructure Improvements	37,395.45	67,371.74				(30,101.00)	134,868.19
Transportation Trust Fund - Countywide Transportation Infrastructure Improv		500,000.00					500,000.00
Pass thru Delaware Valley Regional Planning Commission							
Martin Luther King Boulevard Project		750,000.00					750,000.00
Regional GIS Implementation & Coordination 09-10		3.03				3.03	
Regional GIS Implementation & Coordination 10-11		8,262.61					8,262.61
Storm Drain Repair, Atlantic Ave, Somerdale		200,000.00					200,000.00
Supportive Regional Highway Planning Program 09-10		6.03				6.03	
Supportive Regional Highway Planning Program 10-11		9,423.88		9,423.88			
Transit Support Program TSP 09-10		11.59				11.59	
Transit Support Program TSP 10-11		9,676.37		9,676.37			
NJ Department of Treasury, Governor's Council on Alcoholism & Drug Abuse							
Municipal Alliance Grant 09		49,620.92					49,620.92
Municipal Alliance Grant 10	310,194.85	162,048.54		398,744.57			73,498.82
Municipal Alliance Grant 11			630,776.00	321,989.01	308,048.96		738.03
Total Federal & State Grants	\$ 15,097,477.89	\$ 73,126,963.23	\$ 51,356,519.31	\$ 64,725,117.43	\$ 33,709,443.09	\$ 1,957,920.66	\$ 39,188,479.25
Cancelled to Fund Balance						\$ 2,091,815.68	
Less Refunds Collected						133,895.02	
						<u>\$ 1,957,920.66</u>	

COUNTY OF CAMDEN
CURRENT FUND
Statement of Reserve for Other Grants - Appropriated
For the Year Ended December 31, 2011

Program	Balance Dec. 31, 2010		Transferred from Budget Appropriations	Expended		Canceled to Fund Balance	Balance Dec. 31, 2011
	Encumbered	Reserved		Paid or Charged	Encumbered		
Bottles & Cans Recycling Revenue Sharing	\$ 88,078.68	\$ 383,411.24		\$ 21,534.10	\$ 54,492.04		\$ 395,463.78
CCIA Marketing Agreement			\$ 17,000.00	512.00	4,437.00		12,051.00
Community Safe Zone Security Central Monitoring		67,299.00			67,298.98		0.02
County Clerk - Copy Machines	9,733.85	70,756.71		9,117.49	91.76		71,281.31
Household Hazardous Waste Collection 09			13,832.80	3,712.14			10,120.66
Household Hazardous Waste Program 2011			50,000.00	50,000.00			
Household Hazardous Waste Program 2012			50,000.00				50,000.00
Joint Animal Control Group 07-08							
Joint Animal Control Group 08-09		2,290.13					2,290.13
Joint Animal Control Group 10			88,244.65	83,832.50			4,411.65
Joint Animal Control Group 11			79,747.50	68,898.00	10,850.00		
Larc School Improvements	2,057.00	115,215.44			2,057.00		115,215.44
Municipal Courtroom Construction	29,518.69			24,518.69	5,000.00		
Park Bench Program	3,202.87	169.15	3,300.00	3,021.62	988.94		2,661.46
Pathways to Freedom Tour		5,000.00		5,000.00			
Potter & Ellis Roadway Project			296,000.00				296,000.00
Public Health Priority Funding PHPF 09		10,943.37		10,943.00		\$ 0.37	
Public Health Priority Funding PHPF 10	500.00	13,411.97		13,910.39		1.58	
Public Health Priority Funding PHPF 11			333,276.00	329,037	500.00		3,739
Recycling Tonnage Rebate Fund		974.32		974.32			
Regional Firefighting Training Center		763,443.72					763,443.14
Sheriff's Office Patrol Vehicle Grant - Cooper University			32,206.42	32,207.00			
Wheels on Your Feet, Helmet on Your Head Program		350.00					350.00
WIC Program at Mt. Ephraim Ave.			83,203.14				83,203.14
Youth Center Library Fund		393.19		391.90		1.29	
Total Other Grants	\$ 133,091.09	\$ 1,433,658.24	\$ 1,046,810.51	\$ 657,609.85	\$ 145,715.72	\$ 3.24	\$ 1,810,231.03

COUNTY OF CAMDEN
FEDERAL AND STATE GRANT FUND
 Reserve for Unappropriated Grants
 For the Year Ended December 31, 2011

<u>Program</u>	<u>Balance Dec. 31, 2010</u>	<u>Received</u>	<u>Realized in 2011 Budget</u>	<u>Balance Dec. 31, 2011</u>
Area Plan Grant	\$ 816,393.00	\$ 246,767.00	\$ 816,393.00	\$ 246,767.00
Bridge Bond Act - Interest on Advances	1,982,937.44	14,194.71		1,997,132.15
Capital Transportation Program - Interest on Advances	919,679.34	7,190.27		926,869.61
Child Care Resource & Referral Grant	11,600.75	23,592.76	11,600.75	23,592.76
Corrections Body Armor Replacement Grant	0.05	23,846.85	0.05	23,846.85
Home Investment Partnership Grant	287,007.77	88,878.23	298,931.00	76,955.00
Law Enforcement Officers Training & Equipment Fund	213.21	458.17	213.21	458.17
Park Police Body Armor Replacement Grant	1,998.09	1,863.32	1,998.00	1,863.41
Senior Farmer's Market	3,000.00		3,000.00	-
Sheriff's Body Armor Replacement Grant	12,800.13	12,684.67	12,800.00	12,684.80
Total Unappropriated Grants	<u>\$ 4,035,629.78</u>	<u>\$ 419,475.98</u>	<u>\$ 1,144,936.01</u>	<u>\$ 3,310,169.75</u>

COUNTY OF CAMDEN
CURRENT FUND
 Reserve for Alcohol Rehab Program Fees
 For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 378,940.00
Increased by:	
Receipts	<u>70,455.00</u>
	449,395.00
Decreased by:	
Anticipated as Revenue in 2011 Budget	<u><u>449,395.00</u></u>

COUNTY OF CAMDEN
CURRENT FUND
 Statement of Deferred Charges
 For the Year Ended December 31, 2011

	<u>Balance</u> <u>Dec. 31, 2010</u>	<u>Raised in</u> <u>2011 Budget</u>	<u>Balance</u> <u>Dec. 31, 2011</u>
Emergency Authorizations (40A:4-47)	\$ 350,000.00	\$ 350,000.00	\$ -

SUPPLEMENTAL EXHIBITS

TRUST FUND

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Trust Cash -- Treasurer
For the Year Ended December 31, 2011

Balance Dec. 31, 2010			\$ 3,342,626.46
Increased by:			
Receipts:			
Due from Current Fund:			
Other Receipts	\$ 2,000,416.17		
Reserve for Money Confiscated in Raids by County Prosecutor	\$ 738,833.46		
Reserve for Sheriff's Special Trust Fund	5,999.45		744,832.91
Interest Earned on Deposits:			
Reserve for Money Confiscated in Raids by County Prosecutor	2,670.29		
Reserve for Special Law Enforcement	1,170.91		
Reserve for Sheriff's Special Trust Fund	75.37		
Reserve for Asset Maintenance	57.12		3,973.69
Cancellation of Outstanding Checks:			
Reserve for Money Confiscated in Raids by County Prosecutor	24,890.78		
Reserve for Workers' Compensation Self-Insurance Fund	2,841.86		27,732.64
			2,776,955.41
			6,119,581.87
Decreased by:			
Disbursements:			
Reserve for Money Confiscated in Raids by County Prosecutor	404,806.28		
Reserve for Workers' Compensation Self-Insurance Fund	1,966,957.09		
Reserve for Special Law Enforcement	96,019.75		
Reserve for Sheriff's Special Trust Fund	43.56		
Reserve for Asset Maintenance	64,266.21		2,532,092.89
			\$ 3,587,488.98
Balance Dec. 31, 2011			\$ 3,587,488.98

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Community Development Block Grants Receivable
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 5,059,975.14
Increased by:	
Federal Grants Approved in 2011 Community Development Block Grant-Year XXXIII B-11-UC-34-0107	<u>2,393,513.00</u>
	7,453,488.14
Decreased by:	
Collections by Current Fund: Draw downs from U.S. Department of Housing & Urban Dev.	<u>3,534,442.55</u>
Balance Dec. 31, 2011	<u><u>\$ 3,919,045.59</u></u>

Exhibit SB-3

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for State Funded Special Services Program
For the Year Ended December 31, 2011

Increased by:	
Receipts Collected by Current Fund	\$ 27,847,143.00
Decreased by:	
Disbursements by Current Fund	<u><u>\$ 27,847,143.00</u></u>

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Due from Current Fund
For the Year Ended December 31, 2011

Balance Carried Forward		\$ 7,787,486.65
Receipts in Current Fund (Cont'd):		
2011 Budget Appropriations:		
Reserve for Health Benefits Self-Insurance Fund	\$ 25,500,000.00	
		71,337,173.28
		79,124,659.93
Decreased by:		
Received from Current Fund	2,000,416.17	
Anticipated as Revenue in 2011 Budget:		
Motor Vehicle Fine Fund	3,120,859.00	
Road Opening Fees	1,550,000.00	
		4,670,859.00
Disbursements in Current Fund:		
State Funded Special Services Program	27,847,143.00	
Payments to Pensioners	220,042.90	
Refund of Bail Forfeitures	58,625.00	
Tax Appeal Fees	52,910.80	
Health Benefit Self-Insurance Fund	29,461,017.32	
General Liability Self-Insurance Fund	215,950.43	
County Clerk Fees	204,109.68	
Community Development Block Grants	3,282,084.55	
Parks Department - Special Events	76,727.21	
Fire Marshall Fees	38,093.14	
Surrogate Fees	41,370.31	
Inmate Welfare Fund - Commissary Account	1,249,874.54	
Personal Attendant Services - Program Income	21,096.45	
Prosecutor's Department - Auto Theft	13,976.50	
Disposal of Forfeited Property - Federal Share - Justice Department - Prosecutor's Department	86,302.68	
County Environmental Health Act -		
Hazardous Materials	39,970.62	
Water	33,902.75	
Air	53,790.23	
Noise	265.00	
Solid Waste	2,645.80	
Sheriff's Department Trust	18,232.26	
Weights and Measures	56,220.40	
Disposal of Forfeited Property - Federal Share - Justice Department - Sheriff's Department	8,819.56	
Accumulated Absences	17,884.97	
		63,101,056.10
		69,772,331.27
Balance Dec. 31, 2011		\$ 9,352,328.66

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Due from Camden County Library Fund
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 633,081.80
Increased by:	
Reimbursements for Workers' Compensation Claims	<u>40,000.00</u>
Balance Dec. 31, 2011	<u><u>\$ 673,081.80</u></u>

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Motor Vehicle Fines Fund
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$	3,120,859.13
Increased by:		
Collections from Municipal Courts by Current Fund		2,972,888.51
		6,093,747.64
Decreased by:		
Anticipated in 2011 Budget		3,120,859.00
Balance Dec. 31, 2011	\$	2,972,888.64

Exhibit SB-7

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Road Opening Fees
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$	1,581,168.93
Increased by:		
Collections by Current Fund		181,605.00
		1,762,773.93
Decreased by:		
Anticipated in 2011 Budget		1,550,000.00
Balance Dec. 31, 2011	\$	212,773.93

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of County Pension Funds
For the Year Ended December 31, 2011

	<u>Total</u>	<u>County Detectives</u>	<u>Sheriff's Office</u>	<u>Probation Office</u>
Balance Dec. 31, 2010	\$ 141,646.65	\$ 117,260.54	\$ 12,362.19	\$ 12,023.92
Increased by:				
2011 Budget Appropriation	226,167.81	32,225.81	156,194.00	37,748.00
	367,814.46	149,486.35	168,556.19	49,771.92
Decreased by:				
Payments to Pensioners by Current Fund	220,042.90	41,801.28	140,493.58	37,748.04
Balance Dec. 31, 2011	\$ 147,771.56	\$ 107,685.07	\$ 28,062.61	\$ 12,023.88

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 3,573,081.91
Increased by :		
Transfers from:		
Reserve for Tax Appeal Fees	\$ 2,386.69	
Reserve for County Clerk Fees	1,846.98	
Reserve for Special Law Enforcement	4,854.30	
Reserve for Parks Department - Special Events	29,305.87	
Reserve for Forfeited Property - Sheriff's Department	410.40	
Reserve for County Environmental Health Act - Air	2,115.77	
Hazardous Material	3,812.86	
Reserve for Sheriff's Department Trust	58,642.02	
Reserve for Weights and Measures	160.00	
	103,534.89	3,676,616.80
Decreased by:		
Encumbrances Cancelled:		
Reserve for General Liability Self-Insurance Fund	122,388.24	
Reserve for Community Development Block Grants	386,628.72	
Reserve for Fire Marshall Fees	504.97	
Reserve for Surrogate Fees	3,933.81	
Reserve for Inmate Welfare Fund - Commissary Account	162,694.34	
Reserve for Personal Attendant Services Program Income	18,731.45	
Reserve for County Environmental Health Act - Water	1,575.98	
	696,457.51	2,980,159.29
Balance Dec. 31, 2011		\$ 2,980,159.29

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Moneys Confiscated in Raids by County Prosecutor
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 1,979,120.79
Increased by:		
Confiscated Funds Received	\$ 738,833.46	
Interest Earned on Deposits	2,670.29	
Cancellation of Outstanding Checks by Resolution	<u>24,890.78</u>	
		<u>766,394.53</u>
		2,745,515.32
Decreased by:		
Disbursements:		
Refunds of Confiscated Funds	\$ 194,656.90	
Refunds of Confiscated Funds - State of NJ	62,851.34	
Other Municipalities - Contributory Share	<u>147,298.04</u>	
		404,806.28
Transfers to Asset Maintenance		76.24
Transfers to Reserve for Special Law Enforcement	<u>85,220.59</u>	
		<u>490,103.11</u>
Balance Dec. 31, 2011		<u><u>\$ 2,255,412.21</u></u>

Exhibit SB-11

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Bail Forfeitures
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 675,365.68
Increased by:		
Forfeiture Filings by County Counsel -- Collected by Current Fund		<u>107,207.29</u>
		782,572.97
Decreased by:		
Refunds Disbursed by Current Fund		<u>58,625.00</u>
Balance Dec. 31, 2011		<u><u>\$ 723,947.97</u></u>

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Tax Appeal Fees
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 280,837.77
Increased by :		
Receipts Collected by Current Fund	\$ 74,114.26	
Interest Earned on Deposits Collected by Current Fund	<u>462.36</u>	
		<u>74,576.62</u>
		355,414.39
Decreased by:		
Expenditures Paid by Current Fund	52,910.80	
Transfer to Reserve for Encumbrances	<u>2,386.69</u>	
		<u>55,297.49</u>
Balance Dec. 31, 2011		<u><u>\$ 300,116.90</u></u>

Exhibit SB-13

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Health Benefit Self-Insurance Fund
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 32,803.20
Increased by:		
2011 Budget Appropriation	\$ 25,500,000.00	
Refund Collected by Current Fund	<u>5,451,423.47</u>	
		<u>30,951,423.47</u>
		30,984,226.67
Decreased by:		
Payment of Claims by Current Fund		<u>29,461,017.32</u>
Balance Dec. 31, 2011		<u><u>\$ 1,523,209.35</u></u>

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for General Liability Self-Insurance Fund
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 365,156.96
Increased by:		
Refunds Received by Current Fund	\$ 965,297.60	
Encumbrances Cancelled	<u>122,388.24</u>	
		<u>1,087,685.84</u>
		1,452,842.80
Decreased by:		
Expenditures Paid by Current Fund		<u>215,950.43</u>
Balance Dec. 31, 2011		<u><u>\$ 1,236,892.37</u></u>

Exhibit SB-15

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Workers' Compensation Self-Insurance Fund
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 194,153.40
Increased by:		
2011 Budget Appropriation	\$ 2,498,844.00	
Refunds Received by Current Fund	132,709.33	
Due from Library Fund:		
Reimbursement of Claims	40,000.00	
Cancellation of Outstanding Checks	<u>2,841.86</u>	
		<u>2,674,395.19</u>
		2,868,548.59
Decreased by:		
Payment of Claims		<u>1,966,957.09</u>
Balance Dec. 31, 2011		<u><u>\$ 901,591.50</u></u>

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, 2011

Balance Dec. 31, 2010		\$	137,107.12
Increased by:			
Filing Fees Collected by Current Fund	\$ 153,144.00		
Filing Fees Due from the County Clerk	4,386.00		
Interest Earned on Deposits Collected by Current Fund	113.91		
			157,643.91
			294,751.03
Decreased by:			
Disbursements by Current Fund	204,109.68		
Transfer to Reserve for Encumbrances	1,846.98		
Transfers from Due from the Office of the County Clerk	2,650.00		
			208,606.66
Balance Dec. 31, 2011		\$	86,144.37

Exhibit SB-17

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Community Development Block Grants
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$	1,459,026.26
Increased by:			
Federal Grant Approved in 2011 (B-11-UC-34-0107)	\$ 2,393,513.00		
Program Income -- Collected by Current Fund	244,854.00		
Encumbrances Cancelled	386,628.72		
			3,024,995.72
			4,484,021.98
Decreased by:			
Disbursements by Current Fund --			
Salaries and Wages	442,472.40		
Various Improvements - Other	2,839,612.15		
			3,282,084.55
Balance Dec. 31, 2011		\$	1,201,937.43

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Special Law Enforcement
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 956,968.21
Increased by:		
Transfers from Confiscated Funds	\$ 85,220.59	
Interest Earned on Deposits	1,170.91	
		86,391.50
		1,043,359.71
Decreased by:		
Other Disbursements	96,019.75	
Transfer to Reserve for Encumbrances	4,854.30	
		100,874.05
Balance Dec. 31, 2011		\$ 942,485.66

Exhibit SB-19

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Parks Department - Special Events
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 33,174.10
Increased by:		
Receipts Collected by Current Fund		77,362.00
		110,536.10
Decreased by:		
Disbursements by Current Fund	\$ 76,727.21	
Transfer to Reserve for Encumbrances	29,305.87	
		106,033.08
Balance Dec. 31, 2011		\$ 4,503.02

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Fire Marshal Fees
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 140,841.66
Increased by:		
Receipts - Public Safety Rebates and Fines Collected by Current Fund	\$ 46,168.96	
Encumbrances Cancelled	504.97	
		46,673.93
		187,515.59
Decreased by:		
Disbursements by Current Fund		38,093.14
Balance Dec. 31, 2011		\$ 149,422.45

Exhibit SB-21

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Sheriff's Special Trust Fund
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 146,914.88
Increased by:		
Receipts	\$ 5,999.45	
Interest Earned on Deposits	75.37	
		6,074.82
		152,989.70
Decreased by:		
Disbursements		43.56
Balance Dec. 31, 2011		\$ 152,946.14

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, 2011

Balance Dec. 31, 2010		\$ 143,524.04
Increased by:		
Fees Collected by Current Fund	\$ 94,607.00	
Encumbrances Cancelled	3,933.81	
Fees Due from the Office of the Surrogate	1,564.00	
Interest Earned on Deposits Collected by Current Fund	219.06	
		100,323.87
		243,847.91
Decreased by:		
Disbursements by Current Fund	41,370.31	
Transfers from Due from the Office of the Surrogate	788.00	
		42,158.31
Balance Dec. 31, 2011		\$ 201,689.60

Exhibit SB-23

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Inmate Welfare Fund - Commissary Account
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 199,900.35
Increased by :		
Receipts Collected by Current Fund	\$ 974,363.56	
Encumbrances Cancelled	162,694.34	
		1,137,057.90
		1,336,958.25
Decreased by:		
Disbursements by Current Fund		1,249,874.54
Balance Dec. 31, 2011		\$ 87,083.71

CAMDEN COUNTY
TRUST -- OTHER FUNDS
Statement of Reserve for Personal Attendant Services Program Income
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 5,716.45
Increased by:		
Receipts Collected by Current Fund	\$ 24,907.71	
Encumbrances Cancelled	<u>18,731.45</u>	
		<u>43,639.16</u>
		49,355.61
Decreased by:		
Disbursements by Current Fund		<u>21,096.45</u>
Balance Dec. 31, 2011		<u><u>\$ 28,259.16</u></u>

Exhibit SB-25

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Asset Maintenance
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 59,345.43
Increased by:		
Transfers from Confiscated Money	\$ 76.24	
Receipts Collected by Current Fund	13,471.24	
Interest Earned on Deposits	<u>57.12</u>	
		<u>13,604.60</u>
		72,950.03
Decreased by:		
Disbursements		<u>64,266.21</u>
Balance Dec. 31, 2011		<u><u>\$ 8,683.82</u></u>

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Community Development Loans Receivable
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 16,707,663.00
Increased by:	
Net Increase in 2011	<u>481,763.96</u>
Balance Dec. 31, 2011	<u><u>\$ 17,189,426.96</u></u>

Exhibit SB-27

COUNTY OF CAMDEN
TRUST FUND
Statement of Reserve for Community Development Loans Receivable
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 16,707,663.00
Increased by:	
Net Increase in 2011	<u>481,763.96</u>
Balance Dec. 31, 2011	<u><u>\$ 17,189,426.96</u></u>

COUNTY OF CAMDEN
 TRUST -- COUNTY OPEN SPACE FUND
 Statement of Reserve for Open Space
 For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 5,839,142.74
Increased by:		
Receipts in Current Fund		
Tax Levy	\$ 8,359,894.07	
Refunds	<u>1,671,266.61</u>	
		\$ 10,031,160.68
Interest Earned on Deposits Collected by Current Fund		8,531.83
Encumbrances Cancelled		<u>1,090,838.04</u>
		<u>11,130,530.55</u>
		16,969,673.29
Decreased by:		
Disbursements by Current Fund		
CCIA Lease Payments	1,850,513.50	
Anticipated in 2011 Budget	2,728,626.00	
Other Disbursements	<u>1,619,390.69</u>	
		6,198,530.19
Transfers to Reserve for Encumbrances		<u>1,556,391.30</u>
		<u>7,754,921.49</u>
Balance Dec. 31, 2011		<u><u>\$ 9,214,751.80</u></u>

Exhibit SB-29

COUNTY OF CAMDEN
 TRUST -- OTHER FUNDS
 Prosecutor's Department - Auto Theft
 For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 47,389.79
Increased by:		
Receipts Collected by Current Fund		<u>6,325.70</u>
		53,715.49
Decreased by:		
Disbursements by Current Fund		<u>13,976.50</u>
Balance Dec. 31, 2011		<u><u>\$ 39,738.99</u></u>

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, 2011

Balance Dec. 31, 2010		\$ 349,547.69
Increased by:		
Receipts Collected by Current Fund		23,636.21
		373,183.90
Decreased by:		
Disbursements by Current Fund		86,302.68
Balance Dec. 31, 2011		\$ 286,881.22

Exhibit SB-31

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for County Environmental Health Act - Hazardous Materials
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 50,978.12
Increased by:		
Receipts Collected by Current Fund		29,861.90
		80,840.02
Decreased by:		
Disbursements by Current Fund	\$ 39,970.62	
Transfer to Reserve for Encumbrances	3,812.86	
		43,783.48
Balance Dec. 31, 2011		\$ 37,056.54

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for County Environmental Health Act - Water
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 16,950.63
Increased by:		
Receipts Collected by Current Fund	\$ 23,180.24	
Encumbrances Cancelled	<u>1,575.98</u>	
		<u>24,756.22</u>
		41,706.85
Decreased by:		
Disbursements by Current Fund		<u>33,902.75</u>
Balance Dec. 31, 2011		<u><u>\$ 7,804.10</u></u>

Exhibit SB-33

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for County Environmental Health Act - Air
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 288,179.16
Increased by:		
Receipts Collected by Current Fund		<u>26,168.00</u>
		314,347.16
Decreased by:		
Disbursements by Current Fund	\$ 53,790.23	
Transfer to Reserve for Encumbrances	<u>2,115.77</u>	
		<u>55,906.00</u>
Balance Dec. 31, 2011		<u><u>\$ 258,441.16</u></u>

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for County Environmental Health Act - Noise
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 1,987.89
Decreased by:	
Disbursements by Current Fund	265.00
Balance Dec. 31, 2011	\$ 1,722.89

Exhibit SB-35

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for County Environmental Health Act - Solid Waste
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 25,647.99
Increased by:	
Receipts Collected by Current Fund	700.00
	26,347.99
Decreased by:	
Disbursements by Current Fund	2,645.80
Balance Dec. 31, 2011	\$ 23,702.19

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Sheriff's Department Trust
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 97,752.87
Increased by:		
Receipts Collected by Current Fund	\$ 36,116.00	
Fees Due from Sheriff	3,388.00	
Interest Earned on Deposits Collected by Current Fund	<u>140.11</u>	
		<u>39,644.11</u>
		137,396.98
Decreased by:		
Disbursements by Current Fund	18,232.26	
Transfer to Reserve for Encumbrances	<u>58,642.02</u>	
		<u>76,874.28</u>
Balance Dec. 31, 2011		<u><u>\$ 60,522.70</u></u>

Exhibit SB-37

COUNTY OF CAMDEN
TRUST -- COUNTY OPEN SPACE FUND
Statement of Due from Current Fund
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 6,929,980.78
Increased by:		
Receipts in Current Fund	\$ 10,031,160.68	
Interest Earned on Deposits Collected by Current Fund	<u>8,531.83</u>	
		<u>10,039,692.51</u>
		16,969,673.29
Decreased by:		
Disbursements in Current Fund	3,469,904.19	
Anticipated in 2011 Budget	<u>2,728,626.00</u>	
		<u>6,198,530.19</u>
Balance Dec. 31, 2011		<u><u>\$ 10,771,143.10</u></u>

COUNTY OF CAMDEN
 TRUST -- COUNTY OPEN SPACE FUND
 Statement of Reserve for Encumbrances
 For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 1,090,838.04
Increased by:		
Current Year Encumbrances		<u>1,556,391.30</u>
		2,647,229.34
Decreased by:		
Encumbrances Cancelled		<u>1,090,838.04</u>
Balance Dec. 31, 2011		<u><u>\$ 1,556,391.30</u></u>

Exhibit SB-39

COUNTY OF CAMDEN
 TRUST -- OTHER FUNDS
 Statement of Reserve for Weights and Measures
 For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 58,191.83
Increased by:		
Receipts Collected by Current Fund		<u>69,528.50</u>
		127,720.33
Decreased by:		
Disbursements by Current Fund	\$ 56,220.40	
Transfer to Reserve for Encumbrances	<u>160.00</u>	
		<u>56,380.40</u>
Balance Dec. 31, 2011		<u><u>\$ 71,339.93</u></u>

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, 2011

Balance Dec. 31, 2010		\$	21,626.95
Decreased by:			
Disbursements by Current Fund	\$	8,819.56	
Transfer to Reserve for Encumbrances		<u>410.40</u>	
			<u>9,229.96</u>
Balance Dec. 31, 2011		\$	<u><u>12,396.99</u></u>

Exhibit SB-41

COUNTY OF CAMDEN
TRUST -- OTHER FUNDS
Statement of Reserve for Accumulated Absences
For the Year Ended December 31, 2011

Balance Dec. 31, 2010			41,146.86
Decreased by:			
Disbursements by Current Fund			<u>17,884.97</u>
Balance Dec. 31, 2011		\$	<u><u>23,261.89</u></u>

SUPPLEMENTAL EXHIBITS

CAPITAL FUND

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
 Analysis of Capital Cash and Investments
 For the Year Ended December 31, 2011

	Balance	Transfers		Balance
	<u>Dec. 31, 2010</u>	<u>From</u>	<u>To</u>	<u>Dec. 31, 2011</u>
Fund Balance	\$ 237,378.22		\$ 85.90	\$ 237,464.12
Capital Improvement Fund	157,755.87			157,755.87
Due from Acquisition Funding Acct-1992	(204,470.64)		19,693.49	(184,777.15)
Due from Acquisition Funding Acct-1993	(128,833.17)	\$ 2,031.00	26,598.97	(104,265.20)
Due from Acquisition Funding Acct-1994	(126,492.83)		13,775.38	(112,717.45)
Due from Acquisition Funding Acct-1995	(26,270.14)		4,707.13	(21,563.01)
Due from Acquisition Funding Acct-1996	(6,924.82)		156.08	(6,768.74)
Due from Acquisition Funding Acct-1997	(290,422.33)	1,998.60	7,952.40	(284,468.53)
Due from Acquisition Funding Acct-1998	(515,719.58)	22,759.72	45,417.10	(493,062.20)
Due from Acquisition Funding Acct-1999	(2,270,869.45)	17,179.65	240,217.41	(2,047,831.69)
Due from Acquisition Funding Acct-2000	(1,130,987.49)	1,000,038.30	1,104,285.73	(1,026,740.06)
Due from Acquisition Funding Acct-2001	98,810.72	1,195,216.95	1,000,000.00	(96,406.23)
Due from Acquisition Funding Acct-2002	(1,653,002.01)	55,007.90	103,453.98	(1,604,555.93)
Due from Acquisition Funding Acct-2003	(577,718.39)	1,761,067.08	1,758,213.08	(580,572.39)
Due from Acquisition Funding Acct-2004	919,739.88	2,714,579.19	2,668,702.77	873,863.46
Due from Acquisition Funding Acct-2005	60,269.00	2,525,516.91	2,218,736.26	(246,511.65)
Due from Acquisition Funding Acct-2006	(756,807.93)	851,136.62	1,227,077.13	(380,867.42)
Due from Acquisition Funding Acct-2007	(3,101,622.00)	2,035,447.87	3,079,707.59	(2,057,362.28)
Due from Acquisition Funding Acct-2008	(1,448,453.49)	4,032,830.50	3,190,960.56	(2,290,323.43)
Due from Acquisition Funding Acct-2009	(2,138,893.16)	3,387,937.41	4,773,241.53	(753,589.04)
Due from Acquisition Funding Acct-2010	(1,885,161.82)	19,565,100.63	3,321,069.76	(18,129,192.69)
Due from Acquisition Funding Acct-2011		1,260,353.86		(1,260,353.86)
Reserve for Arbitrage Interest	210,994.58	118,795.00		92,199.58
Reserve for Payment of Debt Service	4,618,882.15		1,485,576.00	6,104,458.15
Due from State of New Jersey-Green Acres	(796,000.00)			(796,000.00)
Due from Trustee - Other Receivables		582,818.44		(582,818.44)
Due from Current Fund	(2,297,823.48)	35,230,641.45	33,785,132.70	(3,743,332.23)
Due from Federal and State Grant Fund				
Reserve for Encumbrances	9,938,290.51	(19,224,603.72)	(3,521,726.03)	25,641,168.20
Improvement Authorizations - Funded	3,114,351.80	13,272,181.56	13,855,000.00	3,697,170.24
Total	\$ -	\$ 70,408,034.92	\$ 70,408,034.92	\$ -

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Due from Current Fund
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 2,297,823.48
Increased by:		
Receipts Collected by Current Fund:		
Collection of Premium on Bonds Issued	\$ 85.90	
Due From Trustee - Acquisition Funding	21,282,240.32	
Obligations Issued	12,462,739.23	
Reserve for Payment of Bonds	<u>1,485,576.00</u>	
		<u>35,230,641.45</u>
		37,528,464.93
Decreased by:		
Anticipated in 2011 Budget	12,462,739.23	
Disbursements by Current Fund:		
Due From Trustee - Acquisition Funding	\$ 21,203,598.47	
Reserve for Arbitrage Interest	<u>118,795.00</u>	
	<u>21,322,393.47</u>	
		<u>33,785,132.70</u>
Balance Dec. 31, 2011		<u><u>\$ 3,743,332.23</u></u>

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation - Funded
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 37,661,110.50
Increased by:		
Obligations Issued		13,855,000.00
		51,516,110.50
Decreased by:		
Loans Paid by Budget Appropriation:		
Wiggins Park	\$ 52,077.54	
Challenge Grove	62,702.78	
Children's Garden	34,452.77	
	\$ 149,233.09	
Bonds Paid by Budget Appropriation		7,463,000.00
		7,612,233.09
Balance Dec. 31, 2011		\$ 43,903,877.41

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation - Unfunded
For the Year Ended December 31, 2011

<u>Improvement Description</u>	<u>Ordinance Date</u>	<u>Balance Dec. 31, 2010</u>	<u>2011 Authorizations</u>	<u>Transferred to Deferred Taxation Funded</u>	<u>Balance Dec. 31, 2011</u>	<u>Analysis of Balance Dec. 31, 2011</u>
						<u>Unexpended Improvement Authorizations</u>
Completion of Design and Construction of Various Capital Improvement Projects - Blackwood Campus of Camden County College	5/20/10					
Refunding Bonds	8/19/10					
County Parks Administration Building Improvements	9/23/10	\$ 204,000.00			\$ 204,000.00	\$ 204,000.00
Completion of Design and Construction of Various Capital Improvement Projects - Blackwood Campus of Camden County College	9/23/10	25,000,000.00			25,000,000.00	25,000,000.00
Acquisition by Camden County College of the Emergency Training Center	6/16/11		\$ 13,855,000.00	\$ 13,855,000.00		
		<u>\$ 25,204,000.00</u>	<u>\$ 13,855,000.00</u>	<u>\$ 13,855,000.00</u>	<u>\$ 25,204,000.00</u>	<u>\$ 25,204,000.00</u>

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Due from Trustee - Acquisition Funding Account
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 15,183,829.65
Reserve for Encumbrances:		
2001 Projects	\$ 150,189.06	
2005 Projects	84,599.71	
2008 Projects	841,869.94	
2010 Projects	17,655,511.10	
2011 Projects	<u>492,433.91</u>	
		\$ 19,224,603.72
Disbursed by Current Fund:		
1993 Projects	\$ 2,031.00	
1997 Projects	1,998.60	
1998 Projects	22,759.72	
1999 Projects	17,179.65	
2000 Projects	38.30	
2001 Projects	45,027.89	
2002 Projects	55,007.90	
2003 Projects	261,067.08	
2004 Projects	214,579.19	
2005 Projects	440,917.20	
2006 Projects	851,136.62	
2007 Projects	2,035,447.87	
2008 Projects	3,190,960.56	
2009 Projects	3,387,937.41	
2010 Projects	1,909,589.53	
2011 Projects	<u>767,919.95</u>	
		13,203,598.47
Refund to Trustee:		
2000 Projects	1,000,000.00	
2001 Projects	1,000,000.00	
2003 Projects	1,500,000.00	
2004 Projects	2,500,000.00	
2005 Projects	<u>2,000,000.00</u>	
		<u>8,000,000.00</u>
		<u>21,203,598.47</u>
		<u>40,428,202.19</u>
		\$ 55,612,031.84

(Continued)

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Due from Trustee - Acquisition Funding Account
For the Year Ended December 31, 2011

Balance Brought Forward		\$ 55,612,031.84
Decreased by:		
Receipts Collected by Current Fund:		
1998 Projects	\$ 2,450.00	
1999 Projects	12,169.44	
2000 Projects	1,000,000.00	
2001 Projects	1,000,000.00	
2003 Projects	1,673,554.73	
2004 Projects	2,588,836.67	
2005 Projects	2,218,736.26	
2006 Projects	851,136.62	
2007 Projects	2,035,447.87	
2008 Projects	3,190,960.56	
2009 Projects	3,387,878.41	
2010 Projects	<u>3,321,069.76</u>	
		<u>21,282,240.32</u>
		34,329,791.52
Balance Brought Forward		\$ 34,329,791.52
Reserve for Encumbrances Cancelled:		
1992 Projects	19,693.49	
1993 Projects	26,598.97	
1994 Projects	13,775.38	
1995 Projects	4,707.13	
1996 Projects	156.08	
1997 Projects	7,952.40	
1998 Projects	42,967.10	
1999 Projects	228,047.97	
2000 Projects	104,285.73	
2002 Projects	103,453.98	
2003 Projects	84,658.35	
2004 Projects	79,866.10	
2006 Projects	375,940.51	
2007 Projects	1,044,259.72	
2009 Projects	<u>1,385,363.12</u>	
		<u>3,521,726.03</u>
Balance Dec. 31, 2011		<u><u>\$ 30,808,065.49</u></u>

(Continued)

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Due from Trustee - Acquisition Funding Account
For the Year Ended December 31, 2011

Analysis of Balance December 31, 2011

1992 Projects	\$ 184,777.15
1993 Projects	104,265.20
1994 Projects	112,717.45
1995 Projects	21,563.01
1996 Projects	6,768.74
1997 Projects	284,468.53
1998 Projects	493,062.20
1999 Projects	2,047,831.69
2000 Projects	1,026,740.06
2001 Projects	96,406.23
2002 Projects	1,604,555.93
2003 Projects	580,572.39
2004 Projects	(873,863.46)
2005 Projects	246,511.65
2006 Projects	380,867.42
2007 Projects	2,057,362.28
2008 Projects	2,290,323.43
2009 Projects	753,589.04
2010 Projects	18,129,192.69
2011 Projects	1,260,353.86
	<hr/>
	<u>\$ 30,808,065.49</u>

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Due from Trustee - Other Receivables
For the Year Ended December 31, 2011

Increased by:	
Due From Trustee	<u>\$ 582,818.44</u>
Balance Dec. 31, 2011	<u><u>\$ 582,818.44</u></u>

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Serial Bonds
For the Year Ended December 31, 2011

<u>Purpose</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2011</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2010</u>	<u>Issued</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2011</u>
			<u>Date</u>	<u>Amount</u>					
General Obligation Bonds Series 1994A	02/15/94	\$ 39,150,000.00	02/01/12	\$ 485,000.00	5.00%	\$ 975,000.00		\$ 490,000.00	\$ 485,000.00
Pension Refunding	03/01/03	9,525,000.00	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%	6,470,000.00		240,000.00	6,230,000.00
General Improvement Refunding	11/13/03	18,430,000.00	02/01/12	2,350,000.00	5.00%	4,710,000.00		2,360,000.00	2,350,000.00
General Improvement Refunding	01/22/04	12,540,000.00	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%	7,120,000.00		1,380,000.00	5,740,000.00

(Continued)

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
 Statement of Serial Bonds
 For the Year Ended December 31, 2011

Purpose	Date of Issue	Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2010	Issued	Paid by Budget Appropriation	Balance Dec. 31, 2011
			Outstanding Date	Dec. 31, 2011 Amount					
Camden County College Bonds, 2010	06/29/10	\$ 2,353,000.00	03/15/12	\$ 225,000.00	3.00%	\$ 2,353,000.00		\$ 153,000.00	\$ 2,200,000.00
			03/15/13	225,000.00	3.00%				
			03/15/14	230,000.00	3.00%				
			03/15/15	235,000.00	3.00%				
			03/15/16	240,000.00	3.125%				
			03/15/17	250,000.00	3.25%				
			03/15/18	255,000.00	3.25%				
			03/15/19	265,000.00	3.50%				
			03/15/20	275,000.00	3.50%				
General Improvement Refunding	09/30/10	15,085,000.00	10/01/12	2,925,000.00	1.00%	15,085,000.00		2,840,000.00	12,245,000.00
			10/01/13	3,015,000.00	1.75%				
			10/01/14	3,105,000.00	2.00%				
			10/01/15	3,200,000.00	2.00%				
Camden County College Bonds, 2011	08/03/11	13,855,000.00	03/01/12	485,000.00	2.50%				
			03/01/13	530,000.00	2.50%				
			03/01/14	540,000.00	3.00%				
			03/01/15	550,000.00	3.00%				
			03/01/16	565,000.00	3.00%				
			03/01/17	580,000.00	3.00%				
			03/01/18	595,000.00	3.00%				
			03/01/19	615,000.00	3.50%				
			03/01/20	635,000.00	3.50%				
			03/01/21	650,000.00	3.50%				
			03/01/22	670,000.00	3.50%				
			03/01/23	695,000.00	3.75%				
			03/01/24	720,000.00	3.75%				

(Continued)

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Loans Payable - Green Acres - Wiggins Park
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 159,393.93
Decreased by:	
Payments made by Budget Appropriations	52,077.54
Balance Dec. 31, 2011	\$ 107,316.39

Exhibit SC-9

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Loans Payable - Green Acres - Challenge Grove
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 326,373.02
Decreased by:	
Payments made by Budget Appropriations	62,702.78
Balance Dec. 31, 2011	\$ 263,670.24

Exhibit SC-10

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Loans Payable - Children's Garden
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 462,343.55
Decreased by:	
Payments made by Budget Appropriations	34,452.77
Balance Dec. 31, 2011	\$ 427,890.78

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2011

<u>Improvement Description</u>	<u>Date</u>	<u>Ordinance Amount</u>	<u>Balance Dec. 31, 2010</u>		<u>2011 Authorizations Deferred Charges to Future Taxation -- Unfunded</u>	<u>2011 Paid or Charged</u>	<u>Balance Dec. 31, 2011</u>	
			<u>Funded</u>	<u>Unfunded</u>			<u>Funded</u>	<u>Unfunded</u>
Completion of Design and Construction of Various Capital Improvement Projects - Blackwood Campus of Camden County College	5/20/10	\$ 2,353,000.00	\$ 2,301,580.00				\$ 2,301,580.00	
Refunding Bonds	8/19/10	15,085,000.00	16,771.80				16,771.80	
County Parks Administration Building Improvements	9/23/10	3,184,000.00	796,000.00	\$ 204,000.00			796,000.00	\$ 204,000.00
Completion of Design and Construction of Various Capital Improvement Projects - Blackwood Campus of Camden County College	9/23/10	50,000,000.00		25,000,000.00				25,000,000.00
Acquisition by Camden County College of the Emergency Training Center	6/16/11	13,855,000.00			\$ 13,855,000.00	\$ 13,272,181.56	582,818.44	
			<u>\$ 3,114,351.80</u>	<u>\$ 25,204,000.00</u>	<u>\$ 13,855,000.00</u>	<u>\$ 13,272,181.56</u>	<u>\$ 3,697,170.24</u>	<u>\$ 25,204,000.00</u>

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 9,938,290.51
Increased by 2011 Encumbrances	
Transfers from:	
Due from Acquisition Funding	19,224,603.72
	29,162,894.23
Decreased by:	
Cancellations - Due from Acquisition Funding	3,521,726.03
Balance Dec. 31, 2011	\$ 25,641,168.20

Exhibit SC-13

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Reserve for Arbitrage Interest
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 210,994.58
Decreased by:	
Disbursement by Current Fund	118,795.00
Balance Dec. 31, 2011	\$ 92,199.58

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Obligations Under Capital Lease
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 185,834,985.88
Increased by:		
Obligations Issued		<u>11,655,000.00</u>
		197,489,985.88
Decreased by:		
Obligations Refunded	\$ 11,775,000.00	
Principal Payment by Budget Appropriation	<u>18,677,412.68</u>	
		<u>30,452,412.68</u>
Balance Dec. 31, 2011		<u><u>\$ 167,037,573.20</u></u>

Exhibit SC-15

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Obligations Under Capital Loan Agreement
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 128,370,000.00
Increased by:		
Obligations Issued		<u>26,565,000.00</u>
		154,935,000.00
Decreased by:		
Note Obligations Funded	\$ 16,120,000.00	
Principal Payment by Budget Appropriation	<u>2,725,000.00</u>	
		<u>18,845,000.00</u>
Balance Dec. 31, 2011		<u><u>\$ 136,090,000.00</u></u>

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Reserve for Payment of Debt Service
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 4,618,882.15
Increased by:		
Refunds Collected by Current Fund:		
Cooper Hospital - Road Improvements	\$ 1,331,000.00	
Board of Social Services	<u>154,576.00</u>	
		<u>1,485,576.00</u>
Balance Dec. 31, 2011		<u><u>\$ 6,104,458.15</u></u>

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Reserve for Grants Receivable
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 10,008,000.00
Decreased by:		
Refunds Collected by Current Fund		<u>1,331,000.00</u>
Balance Dec. 31, 2011		<u><u>\$ 8,677,000.00</u></u>

COUNTY OF CAMDEN
GENERAL CAPITAL FUND
Statement of Bonds and Notes Authorized but Not Issued
For the Year Ended December 31, 2011

<u>Improvement Description</u>	<u>Balance Dec. 31, 2010</u>	<u>2011 Authorizations</u>	<u>Bonds Issued</u>	<u>Balance Dec. 31, 2011</u>
County Parks Administration Building Improvements	\$ 204,000.00			\$ 204,000.00
Completion of Design and Construction of Various Capital Improvement Projects - Blackwood Campus of Camden County College	25,000,000.00			25,000,000.00
Acquisition by Camden County College of the Emergency Training Center		\$ 13,855,000.00	\$ 13,855,000.00	
	<u>\$ 25,204,000.00</u>	<u>\$ 13,855,000.00</u>	<u>\$ 13,855,000.00</u>	<u>\$ 25,204,000.00</u>

SUPPLEMENTAL EXHIBITS
OTHER OFFICIALS AND INSTITUTIONS

COUNTY OF CAMDEN
COUNTY CLERK
 Statements of Assets, Liabilities and Reserve--Regulatory Basis
 As of December 31, 2011 and 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash--County Clerk	\$ 769,447.75	\$ 380,781.45
Protested Checks	898.00	1,518.90
Due from County Treasurer - Merchant Funding Fees	2,050.67	5,980.38
Change Fund	625.00	625.00
	<u>\$ 773,021.42</u>	<u>\$ 388,905.73</u>
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 144,941.65	\$ 78,446.05
Reserve for Lawyers' Deposits	160,392.55	190,076.88
Due to Passport Agency	8,042.72	7,105.00
Due to Secretary of State of New Jersey	750.00	519.00
Due to Camden County Parks Department (Concert Tickets)	9,950.00	7,834.00
Due to Camden County Library Commission	125.50	200.00
Reserve for Realty Transfer Fees	447,764.25	103,572.80
Refunds Payable	429.75	527.00
Reserve for Change Fund	625.00	625.00
	<u>\$ 773,021.42</u>	<u>\$ 388,905.73</u>

See Exhibit SL for Cash Reconciliation at Dec. 31, 2011

COUNTY OF CAMDEN
COUNTY CLERK
Statement of Income Due County
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 78,446.05
Increased by Income for 2011:		
Fees	\$ 2,911,562.74	
Increased Recording and Filing Fees	1,392,662.95	
	\$ 4,304,225.69	
Increased Realty Transfer Fees	396,709.07	
Coin Operated Machines	3,228.15	
	4,704,162.91	
Add:		
Fees--Trust Fund	154,880.00	
		4,859,042.91
		4,937,488.96
Decreased by:		
Payments to County Treasurer:		
Fees	2,870,824.94	
Increased Recording and Filing Fees	1,378,099.95	
	4,248,924.89	
Increased Realty Transfer Fees:		
Miscellaneous Current Fund Share	387,304.82	
Coin Operated Machines	3,173.60	
Fees--Trust Fund	153,144.00	
		4,792,547.31
Balance Dec. 31, 2011		\$ 144,941.65
<u>Analysis of Balance:</u>		
Current Fund		
Fees	\$ 122,616.44	
Cancellation of Outstanding Checks - Miscellaneous Revenue Not Anticipated	17,869.66	
Coin Operated Machines	69.55	
		\$ 140,555.65
Trust Fund		
Fees		4,386.00
		\$ 144,941.65

COUNTY OF CAMDEN
COUNTY CLERK
Statement of Reserve for Realty Transfer Fees
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$ 103,572.80
Income for 2011		
Increased by Receipts:		
State Transfer Fees	\$ 4,927,924.30	
Public Records Preservation	1,455,020.00	
Neighborhood Preservation		
Non-Lapsing Revolving Fund	654,102.00	
		7,037,046.30
		7,140,619.10
Decreased by Disbursements:		
State Transfer Fees	4,620,941.10	
Public Records Preservation	1,441,195.00	
Neighborhood Preservation		
Non-Lapsing Revolving Fund	630,718.75	
		6,692,854.85
Balance Dec. 31, 2011		\$ 447,764.25
<u>Analysis of Balance:</u>		
State Transfer Fees		\$ 376,091.25
Public Records Preservation		36,435.00
Neighborhood Preservation		
Non-Lapsing Revolving Fund		35,238.00
		\$ 447,764.25

COUNTY OF CAMDEN
OFFICE OF THE SURROGATE
 Statements of Assets, Liabilities and Reserve--Regulatory Basis
 As of December 31, 2011 and 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Revenue Account:		
Cash-Regular	\$ 16,865.25	\$ 13,632.84
Change Fund	300.00	300.00
	<u>\$ 17,165.25</u>	<u>\$ 13,932.84</u>
 <u>LIABILITIES AND RESERVES</u> 		
Attorneys' Deposits	\$ 7,514.28	\$ 7,945.35
Due to County	9,350.97	5,687.49
Reserve for Change Fund	300.00	300.00
	<u>\$ 17,165.25</u>	<u>\$ 13,932.84</u>

See Exhibit SL for Cash Reconciliation Dec. 31, 2011

COUNTY OF CAMDEN
OFFICE OF THE SURROGATE
Statement of Income Due County
For the Year Ended December 31, 2011

Balance December 31, 2010		\$ 5,687.49
Increased by Income for 2011:		
Probate and Administration Fees	\$ 643,319.71	
Lawyers' Charges	<u>40,885.00</u>	
	<u>\$ 684,204.71</u>	
Recap Income:		
Income - Due Current Fund	\$ 588,821.71	
Service Fees - Due Trust Fund	<u>95,383.00</u>	
	\$ 684,204.71	
Interest Earned	<u>77.86</u>	
		<u>684,282.57</u>
		689,970.06
Decreased by:		
Payments to County Treasurer:		
Fees--Due to Current Fund	585,931.71	
Fees--Due to Trust Fund	94,607.00	
Interest Earned	<u>80.38</u>	
		<u>680,619.09</u>
Balance December 31, 2011		<u>\$ 9,350.97</u>
<u>Analysis of Balance December 31, 2011</u>		
Current Fund		\$ 7,784.00
Interest		2.97
Trust Fund		<u>1,564.00</u>
		<u>\$ 9,350.97</u>

COUNTY OF CAMDEN
SHERIFF'S OFFICE
 Statements of Assets, Liabilities and Reserve--Regulatory Basis
 As of December 31, 2011 and 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash--Regular	\$ 1,167,960.35	\$ 1,315,195.99
Cash--Informant Fees	165.00	165.00
	<u>\$ 1,168,125.35</u>	<u>\$ 1,315,360.99</u>
 <u>LIABILITIES AND RESERVES</u> 		
Due to County Treasurer	\$ 11,941.39	\$ 11,929.96
Reserve for Lawyers' Deposits:		
Current	129,198.03	138,028.33
Real Estate	887,685.81	876,057.24
Wage Executions	139,135.12	289,180.46
Reserve for Informant Fees	165.00	165.00
	<u>\$ 1,168,125.35</u>	<u>\$ 1,315,360.99</u>

See Exhibit SL for Cash Reconciliation at Dec. 31, 2011

COUNTY OF CAMDEN
SHERIFF'S OFFICE
Statement of Income Due County
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		\$	11,929.96
Income for 2011			
Lawyer's Costs--Current	\$ 141,135.81		
Lawyer's Costs--Real Estate	174,362.44		
Commissions on Wage Executions	242,347.81		
Commissions on Executions--Chancery and Law	<u>167,703.25</u>		
		<u>\$</u>	<u>725,549.31</u>
Recap Income:			
Income - Due Current Fund	\$ 686,045.31		
Service Fees - Due Trust Fund	<u>39,504.00</u>		
		\$	725,549.31
Interest Earned		<u>1,700.78</u>	
			<u>727,250.09</u>
			739,180.05
Less:			
Payments to County Treasurer:			
Lawyers' Costs--Current	\$ 143,228.24		
Lawyers' Costs--Real Estate	172,404.39		
Commissions on Wage Executions	242,432.68		
Commissions on Executions--Chancery and Law	<u>167,338.61</u>		
		<u>\$</u>	<u>725,403.92</u>
Recap Payments:			
Payments to Current Fund	\$ 689,287.92		
Payments to Trust Fund	<u>36,116.00</u>		
			725,403.92
Interest Earned		<u>1,834.74</u>	
			<u>727,238.66</u>
Balance Dec. 31, 2011		\$	<u><u>11,941.39</u></u>
<u>Analysis of Balance:</u>			
Current Fund:			
Fees		\$	7,955.53
Interest			116.77
Cancellation of Outstanding Checks - Miscellaneous Revenue Not Anticipated			481.09
Trust Fund:			
Fees			<u>3,388.00</u>
		\$	<u><u>11,941.39</u></u>

COUNTY OF CAMDEN
COUNTY ADJUSTOR
Statements of Assets and Liabilities--Regulatory Basis
As of December 31, 2011 and 2010

	<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash		\$ -	\$ -
	<u>LIABILITIES</u>		
Due to County Treasurer		\$ -	\$ -

COUNTY OF CAMDEN
COUNTY ADJUSTOR
Statement of Income Due County
For the Year Ended December 31, 2011

Increased by:

Income for 2011

Received by County Adjustor:

Board of County Patients

\$ 170,658.72

Decreased by

Payments to County Treasurer

\$ 170,658.72

COUNTY OF CAMDEN
CAMDEN COUNTY WORK RELEASE PROGRAM
 Statements of Assets and Liabilities--Regulatory Basis
 As of December 31, 2011 and 2010

	<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash		\$ 708.30	\$ 30,732.89
		<hr/>	<hr/>
	<u>LIABILITIES</u>		
Due to County Treasurer		\$ 266.00	\$ 5,494.00
Reserve for Work Release		442.30	25,238.89
		<hr/>	<hr/>
		<u>\$ 708.30</u>	<u>\$ 30,732.89</u>

See Exhibit SL for Cash Reconciliation at Dec. 31, 2011

COUNTY OF CAMDEN
CAMDEN COUNTY WORK RELEASE PROGRAM
Statement of Income Due County
For the Year Ended December 31, 2011

Balance Dec. 31, 2010	\$ 5,494.00
Income for 2011	
Maintenance Charges	<u>2,453.59</u>
	7,947.59
Decreased by	
Payments to County Treasurer:	
Maintenance Charges	<u>7,681.59</u>
Balance Dec. 31, 2011	<u><u>\$ 266.00</u></u>

COUNTY OF CAMDEN
BOARD OF TAXATION
Statements of Assets, Liabilities and Reserve--Regulatory Basis
As of December 31, 2011 and 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash	---	---
 <u>LIABILITIES AND RESERVES</u>		
Reserve for Tax Appeals	---	---

COUNTY OF CAMDEN
BOARD OF TAXATION
Statement of Reserve for Tax Appeals
For the Year Ended December 31, 2011

Increased by:

Receipts

\$ 74,114.26

Decreased by:

Payments to County Treasurer--Trust Fund

\$ 74,114.26

COUNTY OF CAMDEN
HEALTH DEPARTMENT
Statements of Assets, Liabilities and Reserve--Regulatory Basis
As of December 31, 2011 and 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Cash	---	---
	<hr/>	
<u>LIABILITIES</u>		
Due to County Treasurer	---	---
	<hr/>	

See Exhibit SL for Cash Reconciliation at Dec. 31, 2011

COUNTY OF CAMDEN
HEALTH DEPARTMENT
Statement of Income Due County
For the Year Ended December 31, 2011

Balance Dec. 31, 2010		---
Increased by:		
2011 Accruals:		
Third Party Reimbursements	\$ 11,581.01	
Environmental Fees Collections	217,155.00	
Environmental Quality Enforcement:		
Hazardous Materials	29,861.90	
Water	23,180.24	
Air	26,168.00	
Noise	-	
Solid Waste	<u>700.00</u>	
		<u>\$ 308,646.15</u>
		308,646.15
Decreased by Payments to County Treasurer:		
Third Party Reimbursements	\$ 11,581.01	
Environmental Fees Collections	217,155.00	
Environmental Fees Disbursed to Trust Fund:		
Current Year Receipts:		
Hazardous Materials	29,861.90	
Water	23,180.24	
Air	26,168.00	
Noise	-	
Solid Waste	<u>700.00</u>	
		<u>\$ 308,646.15</u>

COUNTY OF CAMDEN
Statement of Cash Reconciliation
As of December 31, 2011

	Bank Balance or (Overdraft)	Deposits of	Amount	Cash on Hand	Outstanding Checks Per Permanent Record	Balance or (Overdraft) Dec. 31, 2011	Statement Ref.
County Clerk - Regular	\$ 729,349.80	Various	\$ 67,949.89		\$ 27,851.94	\$ 769,447.75	SE
County Clerk - Change Fund				\$ 625.00		625.00	SE
Surrogate - Regular	14,280.25	Various	2,585.00			16,865.25	SF
Surrogate - Change Fund				300.00		300.00	SF
Sheriff - Regular	1,330,218.31	Various	9,367.43		171,625.39	1,167,960.35	SG
Sheriff - Informant Fees Cash				165.00		165.00	SG
Work Release	708.30					708.30	SI
	<u>\$ 2,074,556.66</u>		<u>\$ 79,902.32</u>	<u>\$ 1,090.00</u>	<u>\$ 199,477.33</u>	<u>\$ 1,956,071.65</u>	

COUNTY OF CAMDEN
PART 2
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2011

COUNTY OF CAMDEN
Schedule of Findings and Recommendations
For the Year Ended December 31, 2011

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:

<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
Rodney A. Greco	Freeholder	A
Ian K. Leonard	Freeholder	A
Scot N. McCray	Freeholder	A
Jeffrey L. Nash	Freeholder	A
Carmen Rodriguez	Freeholder	A
Ross G. Angilella	County Administrator	A
Marianne M. DiPiero	Clerk of the Board	A
Joseph Ripa	County Clerk	\$ 50,000 C
Patricia Egan Jones	Surrogate	50,000 B
Barbara A. Rosenbleeth	Deputy Surrogate	25,000 B
Charles H. Billingham	Sheriff	50,000 C
Sherri L. Schweitzer	County Counsel	A
David McPeak	Chief Financial Officer / Treasurer	500,000 B
Anna Marie Wright	Purchasing Agent	A
Charles Hood	Comptroller	A
Kevin Becica	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

APPRECIATION

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

Respectfully submitted,

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

A handwritten signature in black ink, appearing to read "Michael D. Cesaro". The signature is written in a cursive style with a large initial "M" and a long, sweeping underline.

Michael D. Cesaro
Certified Public Accountant
Registered Municipal Accountant

