

COUNTY OF CUMBERLAND
STATE OF NEW JERSEY
REPORT OF AUDIT
FOR THE YEAR 2007

COUNTY OF CUMBERLAND
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COUNTY OF CUMBERLAND
PART 1
REPORT OF AUDIT OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007

INDEPENDENT AUDITOR'S REPORT

The Honorable Director and
Members of the Board of Chosen Freeholders
County of Cumberland
Bridgeton, New Jersey 08302

We have audited the accompanying statements of assets, liabilities, reserves and fund balance-- regulatory basis of the various funds of the County of Cumberland, State of New Jersey as of December 31, 2007 and 2006, 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, 2007. 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.

Except as discussed in the following paragraph, 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 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.

The scope of our audit did not include the County of Cumberland's Prisoners Welfare Fund of the Jail. The accounts of the County Board of Social Services are regularly audited by representatives of the Division of Public Welfare, Bureau of Business Services, State Department of Institutions and Agencies and have not been examined as part of this audit. Our audit did not include verification of claims or auditing procedures required to determine that expenditures complied with legal provisions of any agreements for the Workers' Compensation Self-Insurance Fund. Procedures were limited to the reconciliation of cash. Also, the adequacy of these funds was not determined.

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 Cumberland, State of New Jersey, as of December 31, 2007 and 2006, or the results of its operations and changes in fund balance for the years then ended.

Furthermore, in our opinion, except for the effect on the financial statements of the omissions described in the third paragraph, 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 Cumberland, State of New Jersey, as of December 31, 2007 and 2006, 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, 2007 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 July 31, 2008 on our consideration of the County of Cumberland, State of New Jersey's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Cumberland's basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance programs are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and State of New Jersey Circular 04-04-OMB, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, and are not a required part of the financial statements. In addition, the supplementary financial statements presented for the various funds are presented for purposes of additional analysis as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements of each of the respective individual funds and account group taken as a whole.

Respectfully submitted,

Bowman & Company LLP
BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants

Carol A. McAllister
Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
July 31, 2008

**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 Board of Chosen Freeholders
County of Cumberland
Bridgeton, New Jersey 08302

We have audited the financial statements (regulatory basis) of the County of Cumberland, State of New Jersey, as of and for the year ended December 31, 2007, and have issued our report thereon dated July 31, 2008 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. In our report, our opinion was qualified because there were scope limitations on the Prisoners' Welfare Fund, the Board of Social Services and Workers' Compensation Self-Insurance Fund. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and in compliance with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Cumberland'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 control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards, and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

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

Respectfully submitted,



BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
July 31, 2008

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Assets, Liabilities, Reserves and
 Fund Balance -- Regulatory Basis
 As of December 31, 2007 and 2006

<u>ASSETS</u>	<u>Ref.</u>	<u>2007</u>	<u>2006</u>
Regular Fund:			
Cash--General	SA-1	\$ 28,759,861.99	\$ 20,929,723.01
Cash--Change Funds	SA-2	240.00	240.00
		28,760,101.99	20,929,963.01
Receivables with Full Reserves:			
Revenue Accounts Receivable	SA-6	279,596.94	282,149.38
Deferred Charges:			
Expenditure without an Appropriation	SA-7	6,881.94	6,881.94
		6,881.94	6,881.94
		29,046,580.87	21,218,994.33
Federal and State Grant Fund:			
Cash	SA-1	1,785,360.64	6,450,193.18
Federal and State Grants Receivable	SA-8	23,580,694.20	28,016,527.91
		25,366,054.84	34,466,721.09
		\$ 54,412,635.71	\$ 55,685,715.42

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Assets, Liabilities, Reserves and
 Fund Balance -- Regulatory Basis
 As of December 31, 2007 and 2006

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>Ref.</u>	<u>2007</u>	<u>2006</u>
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3 & SA-9	\$ 4,749,119.00	\$ 4,959,044.10
Reserve for Encumbrances	SA-10	2,823,598.96	2,315,957.17
Accounts Payable	SA-11	37,334.78	64,824.45
Reserve for Capital Transportation Program Expenditures	SA-12	412,763.81	580,982.47
Due to State of NJ - Chapter 12 Bond Interest	SA-13	248,464.26	
Due to Cumberland County Clerk's Office	SA-1	576,077.10	
Cash Held by the County Treasurer:			
Board of Health	SA-14	2,575,700.35	2,358,803.96
County Library	SA-15	132,936.23	151,989.21
		11,555,994.49	10,431,601.36
Reserve for Receivables	A	279,596.94	282,149.38
Fund Balance	A-1	17,210,989.44	10,505,243.59
		29,046,580.87	21,218,994.33
Federal and State Grant Fund:			
Reserve for Encumbrances	SA-10	3,082,808.52	9,912,821.03
Unappropriated Reserves	SA-16	155,248.56	125,441.58
Appropriated Reserves	SA-17	22,127,997.76	24,428,458.48
		25,366,054.84	34,466,721.09
		\$ 54,412,635.71	\$ 55,685,715.42

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

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Operations and Changes in
 Fund Balance -- Regulatory Basis
 For the Years Ended December 31, 2007 and 2006

<u>Revenue and Other Income Realized</u>	<u>2007</u>	<u>2006</u>
Fund Balance Utilized	\$ 404,094.43	\$ 2,997,169.00
Miscellaneous Revenue Anticipated	65,632,610.26	73,627,239.52
Receipts from Current Taxes	76,100,000.00	68,055,000.00
Non-Budget Revenue	982,134.72	816,235.53
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	3,859,389.72	3,551,763.45
Accounts Payable Canceled	55,154.79	60,504.27
Prior Year Refunds from Federal and State Grant Fund		223,245.01
	<hr/>	<hr/>
Total Income	147,033,383.92	149,331,156.78
	<hr/>	<hr/>
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	39,223,806.00	36,085,865.00
Other Expenses	83,336,297.11	92,373,670.87
Capital Improvements	2,047,658.00	3,000,000.00
Debt Service	9,696,730.06	7,141,732.63
Deferred Charges and Regulatory Expenditures	5,573,287.10	4,296,771.35
Refund of Prior Year Grant Revenue	45,765.37	
Refund of Prior Year Revenue		4,145.43
	<hr/>	<hr/>
Total Expenditures	139,923,543.64	142,902,185.28
	<hr/>	<hr/>
Regulatory Excess to Fund Balance	7,109,840.28	6,428,971.50
	<hr/>	<hr/>
<u>Fund Balance</u>		
Balance Jan. 1	10,505,243.59	7,073,441.09
	<hr/>	<hr/>
Decreased by:		
Utilized as Revenue	404,094.43	2,997,169.00
	<hr/>	<hr/>
Balance Dec. 31	\$ 17,210,989.44	\$ 10,505,243.59
	<hr/> <hr/>	<hr/> <hr/>

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

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenues -- Regulatory Basis
 For the Year Ended December 31, 2007

	<u>Anticipated</u>			<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>	<u>Realized</u>	
Surplus Anticipated	\$ 404,094.43	-	\$ 404,094.43	-
Miscellaneous Revenues:				
Local Revenues:				
County Clerk	1,401,000.00		1,168,006.99	(232,993.01)
Surrogate	98,000.00		89,044.00	(8,956.00)
Sheriff	306,000.00		150,993.61	(155,006.39)
Interest on Investments and Deposits	1,402,757.73		2,410,960.73	1,008,203.00
County Adjuster	48,000.00		15.00	(47,985.00)
Administration Fee from Board of Health	380,000.00		380,000.00	
Indirect Cost Allocation - Federal Grants	405,000.00		343,297.55	(61,702.45)
Reimbursement of Election Expenses - School Board Election	115,000.00		125,434.82	10,434.82
Reimbursement of Election Expenses - Primary / General Election	193,000.00		176,824.73	(16,175.27)
Senior Medical Day Care Center - Medicaid and Meals	235,000.00		193,117.44	(41,882.56)
Motor Vehicle Fine Fund	200,000.00		200,000.00	
Fringe Benefit Reimbursements	2,707,000.00		2,540,645.37	(166,354.63)
State Aid:				
County College Bonds (N.J.S.A. 54:18A)	673,277.00		960,930.00	287,653.00
Debt Service Vocational School, Chapter 74 laws of 1978	12,812.00		48,936.00	36,124.00
Permanent Disability--Patients in County Institutions (N.J.S.A. 44:7-38 et seq)	12,930,354.00		14,038,417.26	1,108,063.26
Cumberland Manor - Medicaid Peer Grouping	1,053,000.00		926,207.23	(126,792.77)
Housing of State Prisoners in County Jails	1,300,000.00		1,791,387.00	491,387.00
State Aid Salary Reimbursements:				
Mental Health Board	12,000.00		9,000.00	(3,000.00)
County Prosecutor	41,000.00		41,000.00	
Emergency Management	32,000.00		31,003.47	(996.53)
Office on Aging - State Subsidy	58,000.00		58,000.00	
Emergency Communications	12,000.00		5,767.04	(6,232.96)
Juvenile Detention Center - Meal Subsidy (School Lunch Program)	50,000.00		51,008.04	1,008.04
<u>State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:</u>				
Social and Welfare Services (ch 66 PL 1990):				
Division of Youth and Family Services	1,880,469.00		1,880,469.00	
Supplemental Social Security Income	554,783.00		558,655.00	3,872.00
Psychiatric Facilities (ch 73 PL 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	4,468,055.00		4,468,055.00	
Maintenance of Patients in State Institutions for Mentally Retarded	5,764,113.00		5,764,113.00	
Board of County Patients in State and Other Institutions			46,116.70	46,116.70

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2007

	Anticipated		Special N.J.S.40A:4-87	Realized	Excess or (Deficit)
	Budget	\$			
State and Federal Programs Off-Set with Appropriations:					
U.S. Department of Health and Human Services:					
Area Plan Grant	2,248,812.00	\$	31,919.00	\$	2,280,731.00
Shelter Plus Care-HUD	202,800.00				202,800.00
Childhood Lead Poisoning Prevention	22,066.00		228,473.00		250,539.00
Social Services Block Grant (Aging)	95,532.00		2,965.00		98,497.00
Social Services Block Grant (Health-Medical Assistance)	14,733.00				14,733.00
Social Services Block Grant (Alcohol)	86,410.00				86,410.00
Social Services Block Grant (State & Community Partnership Grant/Family Court)	430,164.00				430,164.00
Social Services Block Grant (HSAC/CIACC - Human Services)	98,819.00				98,819.00
Social Services Block Grant - Safe Haven Infant Protection			10,000.00		10,000.00
Special Child Health Early Intervention/Case Management			289,875.00		289,875.00
Abstinence Education Program	416.00				416.00
HIV Emergency Relief	518,884.00		196,470.00		715,354.00
HIV Emergency Relief - Transportation	40,000.00				40,000.00
Minority AIDS Incentive Program			68,510.00		68,510.00
Personal Assistance Service Program	223,899.00		12,000.00		235,899.00
National Foundation for the Arts and Humanities:					
Promotion of the Arts	134,193.00				134,193.00
Federal Emergency Management Agency (FEMA):					
Homeless - Passed through the United Way	2,059.00				2,059.00
U.S. Bureau of Justice:					
Sexual Assault Nurse Examiner			75,759.00		75,759.00
Local Law Enforcement Block Grant			111,768.00		111,768.00
Juvenile Accountability Incentive Block Grant	16,260.00				16,260.00
Project Safe Neighborhoods	46,000.00				46,000.00
Bulletproof Vest Partnership Grant			11,564.76		11,564.76
Division of Highway Traffic Safety			1,287.00		1,287.00
U.S. Department of Labor:					
Workforce Investment Act	34,355.40		5,843,786.00		5,878,141.40
Work First in New Jersey			454,498.00		454,498.00
South Jersey Transportation Planning Organization/US Department of Transportation			72,400.00		72,400.00
Federal Transit Administration:					
Section 5311 Capital & Operating Grant			288,683.00		288,683.00
Section 5307 Capital & Operating Grant	1,019,434.00				1,019,434.00
Retired Senior Volunteer Program - Grant			64,393.00		64,393.00
N.J. Department of Environmental Protection:					
County Environmental Health Act	161,800.00				161,800.00

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenues -- Regulatory Basis
 For the Year Ended December 31, 2007

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
State and Federal Programs Off-Set with Appropriations (Cont'd):				
N.J. Department of Health and Senior Services:				
Right to Know	\$ 9,848.00		9,848.00	
Commission for the Blind & Visually Impaired	21,605.00		21,605.00	
Social Services for the Homeless	307,105.00		307,105.00	
Mental Health Board Enhancement		\$ 6,000.00	6,000.00	
Comprehensive Alcoholism and Drug Abuse Program	598,720.00	65,573.00	664,293.00	
Special Initiative & Transportation Contract		469,659.00	469,659.00	
N.J. Governor's Council on Alcoholism and Drug Abuse:				
Alliance to Prevent Alcoholism and Drug Abuse Program	225,042.59		225,042.59	
N.J. Department of Community Affairs:				
Handicapped Person's Recreation Opportunities Act	10,292.00		10,292.00	
N.J. Department of Education:				
Comprehensive Education Improvement Act		172,000.00	172,000.00	
N.J. Department of Environmental Protection and Energy:				
Clean Communities	99,047.12	9,590.89	108,638.01	
N.J. Department of State:				
Historical Commission, Operating Support Grant	13,000.00	12,000.00	25,000.00	
Public Archives and Records Infrastructure Support Grants Program		693,100.00	693,100.00	
Building Arts Participation		30,000.00	30,000.00	
N.J. Department of Law and Public Safety:				
OETS 911 Coordinator Funding		25,000.00	25,000.00	
RRFP	107,550.00	70,900.00	178,450.00	
Traffic Safety Community Education		10,000.00	10,000.00	
State Homeland Security Grant		426,843.20	426,843.20	
Justice Assistance Grant (JAG)		152,485.00	152,485.00	
Victims of Crime Act - Victim Assistance Program		336,127.00	336,127.00	
Body Armor	20,103.15		20,103.15	
Sex Offender Central Internet Registry Program		13,230.00	13,230.00	
NJ Office of Information Technology:				
Enhanced 911 General Assistance		85,000.00	85,000.00	
N.J. Department of Military and Veterans Affairs:				
Veterans Transportation System		15,000.00	15,000.00	
N.J. Department of Transportation:				
Transportation Trust Fund	3,177,000.00		3,177,000.00	
Federal Highway Administration		10,080.00	10,080.00	
Casino Fund:				
Senior Citizens and Disabled Resident Transportation Assist	593,810.00		593,810.00	
Division of Highway Traffic Safety:				
Seat Belt Initiative Grant		4,000.00	4,000.00	

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2007

	Anticipated			Excess or (Deficit)
	Budget	Special N.J.S.40A:4-87	Realized	
Other Special Items:				
Reserve for Capital Transportation Program Expenditures	\$ 580,982.00	\$	580,982.47	\$ 0.47
County Social Service Board - Reimbursement	500,000.00		775,000.00	275,000.00
Juvenile Detention Center - Room and Board Fees	950,090.00		945,362.00	(4,728.00)
County Clerk	799,000.00		755,800.00	(43,200.00)
Surrogate	96,000.00		76,252.23	(19,747.77)
Sheriff	144,000.00		88,629.22	(55,370.78)
Reserve for Payment of Bonds	247,092.00		149,658.60	(97,433.40)
Title IV-Monetary Allowance in Lieu of Rent	512,000.00		533,347.72	21,347.72
Added & Omitted Taxes	983,208.00		983,207.50	(0.50)
Jail - Inmate Telephone	150,000.00		205,317.70	55,317.70
Cumberland County Improvement Authority - Reimbursement	1,060,307.00		1,060,307.00	
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam Debt Service Reimbursements	27,686.00		27,032.00	(654.00)
Interlocal Agreement with Salem County - Mosquito Control, West Nile Virus	40,000.00		43,610.73	3,610.73
Total Miscellaneous Revenues	53,002,744.99	\$ 10,370,938.85	65,632,610.26	2,258,926.42
Amount to be Raised by Taxation	76,100,000.00		76,100,000.00	
Budget Totals	129,506,839.42	10,370,938.85	142,136,704.69	2,258,926.42
Non-Budget Revenue	\$ 129,506,839.42	\$ 10,370,938.85	982,134.72	982,134.72
	\$	\$	\$	\$
	143,118,839.41		3,241,061.14	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2007

Analysis of Realized Revenue

Interest on Investments and Deposits:

Treasurer	\$ 3,255,635.27
Cumberland Manor	21,628.47
Clerk	17,072.24
Surrogate	474.28
Sheriff	10,018.06
Jail	42.30
	<hr/>

\$ 3,304,870.62

Less Interest Allocation to:

Board of Health	95,622.32
Prosecutor's Asset Maintenance Account	19,753.96
Prosecutor's Law Enforcement Trust Account	22,823.80
Prosecutor's Federal Justice Account	1,404.16
Farmland Preservation	93,077.58
Due NJ Chapter 12 Bond Interest	248,464.26
Reserve for Capital Transportation Program	412,763.81
	<hr/>

893,909.89

\$ 2,410,960.73**Analysis of Non-Budget Revenue**

Miscellaneous Revenue not Anticipated:

Revenue Accounts Receivable:

Jail--Work Release Fees	\$ 2,428.66
Prosecutor's Office--Discovery Fees	13,997.06
Rent--SJ Drug Treatment	3,600.00
	<hr/>

\$ 20,025.72

Treasurer:

Miscellaneous, Reimbursements, and Refunds	250,403.15
Sales of Equipment and Property	43,990.96
Copies	610.05
Prior Year Refunds	1,194.02

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Then Ended December 31, 2007

Analysis of Non-Budget Revenue (Cont'd)

Treasurer (Cont'd):		
Conditional Discharge and Bail Forfeitures	\$	78,531.47
Premium Earned on Sale of Bonds		19,557.00
Board of Construction Appeals		200.00
Consumer Affairs Fees		12,164.09
Planning Board -- Sundry		89.50
Election Board -- Voter Registration Lists		2,826.82
Probation -- Fines & Restitution		1,763.74
Purchasing -- Bid Specifications		1,500.00
Sheriff -- Title IV-D Reimbursement		91,191.84
Court Reim-Telephone Operator		97,002.72
Court Reim-Messenger Service		7,594.02
Aging -- Link Access		1,220.00
Jail -- Social Security Reimbursement		17,200.00
Jail -- Inmate Medical Co-pay		12,999.22
Jail -- Vending Machine Commissions		862.98
Jail - Fines & Fees		488.57
Manor -- Vending Machine Commissions		1,353.52
Manor Medicare Reimbursement		44,066.00
Roads -- Road Opening Fees		99.00
Roads -- Bid Specifications		3,750.00
Reimbursement for Priority Funding		177,886.25
Accrued Interest on the Sale of Bonds		58,715.25
Prior Year Extradition Fees Collected		156.75
Sheriff - Reimbursement for Training		34,232.17
Sheriff - Cell Phone Donations		377.50
Sheriff - Vending Machine Commissions		82.41
		962,109.00
		982,134.72

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

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2007

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
Operations						
General Government						
Board of Chosen Freeholders:						
Salaries and Wages - Freeholders	\$ 108,625.00	\$ 108,625.00	\$ 103,562.92		\$ 5,062.08	
Other Expenses - Freeholders	61,475.00	46,475.00	27,673.09	8,958.03	9,843.88	
County Clerk:						
Salaries and Wages	455,000.00	459,000.00	449,078.96		9,921.04	
Other Expenses	171,525.00	171,525.00	138,174.31	6,632.56	26,718.13	
Department of Finance:						
Salaries and Wages	1,174,375.00	1,174,375.00	1,081,096.06		93,278.94	
Other Expenses	129,095.00	129,095.00	92,467.91	26,650.91	9,976.18	
Auditor	123,000.00	123,000.00	-	123,000.00		
Computerized Data Processing:						
Salaries and Wages	297,400.00	297,400.00	272,234.96		25,165.04	
Other Expenses	154,300.00	154,300.00	82,311.82	69,366.25	2,621.93	
Board of Taxation:						
Salaries and Wages	152,000.00	152,000.00	144,714.58	1,431.00	7,285.42	
Other Expenses	13,600.00	13,600.00	11,252.25		916.75	
Board of Elections:						
Salaries and Wages	306,000.00	306,000.00	282,800.20		23,199.80	
Other Expenses	707,700.00	798,900.00	505,502.27	103,329.77	190,067.96	
Legal Department - County Counsel:						
Salaries and Wages	113,000.00	113,000.00	109,082.03		3,917.97	
Other Expenses	200,000.00	200,000.00	182,767.83	1,984.50	15,247.67	
County Surrogate:						
Salaries and Wages	317,000.00	307,000.00	292,946.35		14,053.65	
Other Expenses	26,229.00	36,229.00	26,345.70	5,845.05	4,038.25	
County Adjuster's Office:						
Salaries and Wages	72,000.00	72,000.00	66,753.70		5,246.30	
Other Expenses	59,000.00	59,000.00	44,683.66		14,316.34	
Planning and Development:						
Salaries and Wages	592,000.00	592,000.00	554,823.79		37,176.21	
Other Expenses	144,800.00	144,800.00	96,854.71	23,981.95	23,963.34	
Buildings and Grounds:						
Salaries and Wages	1,214,000.00	1,214,000.00	1,071,895.30		142,104.70	
Other Expenses	928,400.00	928,400.00	740,101.94	92,471.33	95,826.73	
Regulation / Code Enforcement						
Contribution to Soil Conservation District (RS 4-22)	15,000.00	15,000.00	15,000.00		465.50	
County Board of Construction Appeals	500.00	500.00	34.50			
Consumer Affairs / Weights and Measures:						
Salaries and Wages	166,000.00	166,000.00	118,225.11	1,279.68	47,774.89	
Other Expenses	5,500.00	5,500.00	2,613.40		1,606.92	
Insurance						
Other Insurance Premiums	1,005,040.00	1,505,040.00	1,502,081.25		2,958.75	
Workers' Compensation Insurance	1,000,000.00	1,000,000.00	1,000,000.00			
Group Insurance Plan - Employee	13,969,000.00	13,162,000.00	12,409,162.78	524,624.15	228,213.07	

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2007

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
Operations (Cont'd)						
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities						
County Social Service Board:						
Temporary Assistance to Needy Families (TANF)	\$ 250,959.00	\$ 250,959.00	\$ 250,959.00			
Supplemental Security Income	554,783.00	554,783.00	554,783.00			
Division of Youth and Family Services	1,880,469.00	1,880,469.00	1,880,469.00			
Maintenance for Mental Diseases	5,227,608.00	5,227,608.00	5,227,608.00			
Developmental Disabilities	5,764,113.00	5,764,113.00	5,764,113.00			
Public Safety						
Emergency Medical Services Training & Dispatch Center:						
Salaries and Wages	1,285,000.00	1,285,000.00	1,075,569.58	\$ 209,430.42		
Other Expenses	142,518.00	142,518.00	80,386.31	\$ 45,984.69	16,147.00	
Emergency Management Services:						
Salaries and Wages	208,000.00	208,000.00	161,342.40	46,657.60		
Other Expenses	23,825.00	82,625.00	15,925.08	62,627.20	4,072.72	
Voluntary Fire Police Contract	7,000.00	7,000.00	7,000.00			
Sheriffs' Office:						
Salaries and Wages	3,153,000.00	3,153,000.00	2,806,199.63	346,800.37		
Other Expenses	413,750.00	413,750.00	187,438.56	69,196.71	157,114.73	
County Medical Examiner - Other Expenses	670,000.00	670,000.00	503,749.95	2,832.00	163,418.05	
Prosecutors Office:						
Salaries and Wages	5,936,706.00	5,936,706.00	5,564,605.81	372,100.19		
Other Expenses	653,000.00	653,000.00	619,913.55	28,853.55	4,232.90	
Jail:						
Salaries and Wages	8,827,000.00	8,925,000.00	8,672,660.91	252,339.09		
Other Expenses	4,497,460.00	4,497,460.00	3,409,161.51	573,240.85	515,057.64	
Juvenile Detention:						
Salaries and Wages	1,982,000.00	1,982,000.00	1,909,749.85	72,250.15		
Other Expenses	227,334.00	227,334.00	150,939.91	22,686.35	53,707.74	
Roads and Bridges:						
Salaries and Wages	1,730,000.00	1,730,000.00	1,670,369.47	59,630.53		
Other Expenses	535,800.00	535,800.00	385,930.25	48,680.11		
Traffic Engineer:						
Salaries and Wages	97,000.00	114,500.00	109,812.54	4,687.46		
Other Expenses	96,500.00	96,500.00	85,918.34	57.44	10,524.22	
Engineering Department:						
Salaries and Wages	685,000.00	667,500.00	524,861.87	142,638.13		
Other Expenses	11,300.00	11,300.00	5,933.04	682.35		
Mosquito Control N.J.S.A. (26-9-27et al):						
Salaries and Wages	449,000.00	449,000.00	382,269.82	66,730.18		
Other Expenses	80,100.00	80,100.00	68,917.95	11,116.26	65.79	

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2007

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
Operations (Cont'd)						
Health and Welfare						
Burial of Indigent	\$ 6,000.00	\$ 6,000.00	\$ 2,150.00	\$ 350.00	\$ 3,500.00	
Office on Aging and Disabled:						
Salaries and Wages	404,000.00	419,000.00	309,995.25		109,004.75	
Other Expenses	126,889.00	126,889.00	43,361.92	2,155.61	81,371.47	
Alcoholic & Drug Abuse Treatment Clinic:						
Salaries and Wages	110,000.00	110,000.00	110,000.00			
Other Expenses	25,970.00	25,970.00	7,563.33	2,712.90	15,693.77	
Peer Grouping:						
Salaries and Wages - Office on Aging & Disabled	34,500.00	34,500.00	33,171.51		1,328.49	
Other Expenses - Office on Aging and Disabled	74,214.00	74,214.00	59,362.50	14,787.50	64.00	
Contributions to Social Service Agencies	338,150.00	338,150.00	248,752.80	73,549.81	15,847.39	
County Social Service Board - Administration	6,000,762.00	6,000,762.00	6,000,762.00			
Human Services:						
Salaries and Wages	14,500.00	14,500.00	14,500.00			
Other Expenses	132,000.00	132,000.00	120,627.44	11,195.96	176.60	
Contributions to Social Service Agencies	100,000.00	100,000.00	10,000.00	10,000.00	80,000.00	
Cumberland Manor:						
Salaries and Wages	8,195,000.00	8,283,000.00	8,060,466.49	387,445.16	222,533.51	
Other Expenses	3,004,246.00	3,004,246.00	2,500,307.30		116,493.54	
Parks, Recreation, Public Celebrations and Public Ceremonies						
Recreation Commission (RS 40:12-1 et. seq.):						
Salaries and Wages	28,000.00	28,000.00	26,498.66		1,501.34	
Other Expenses	66,800.00	66,800.00	37,616.92	25,303.41	3,879.67	
War Veterans Burial & Grave Decorations:						
Salaries and Wages	47,900.00	47,900.00	46,732.32		1,167.68	
Other Expenses	34,030.00	34,030.00	23,261.57	759.02	10,009.41	
Education						
Historical Society	12,000.00	12,000.00	12,000.00			
Library	722,000.00	722,000.00	722,000.00			
County College	4,897,888.00	4,897,888.00	4,897,888.00			
Reimbursement for Residents Attending Out of County						
Two Year Colleges (N.J.S. 18A 64A.23)	75,000.00	75,000.00	34,199.38	1,090.00	39,710.62	
Education						
County Extension Service Farm and Home Demonstrations:						
Salaries and Wages	525,000.00	525,000.00	456,478.15		68,521.85	
Other Expenses	71,982.00	71,982.00	52,459.16	11,799.09	7,723.75	
Vocational School	1,785,970.00	1,785,970.00	1,785,970.00			
Office of the County Superintendent of Schools:						
Salaries and Wages	205,000.00	205,000.00	188,019.77		16,980.23	
Other Expenses	19,225.00	19,225.00	10,969.89	536.42	7,718.69	
Sick Leave and Vacation	190,000.00	190,000.00	190,000.00			
Salary Adjustments	400,000.00	33,800.00	33,800.00		33,800.00	
Educational Fund	98,000.00	98,000.00	69,105.20	5,343.00	23,551.80	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2007

	Appropriations		Expended		Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered Reserved	
Operations (Cont'd)					
Utilities					
Central Switchboard:					
Salaries and Wages	\$ 111,000.00	\$ 111,000.00	\$ 106,332.90	\$	4,667.10
Other Expenses	486,700.00	486,700.00	450,892.91	24,392.92	11,414.17
Lighting on Highways and Bridges	53,000.00	78,200.00	58,893.86	5,511.41	13,794.73
Postage	139,000.00	139,000.00	133,143.32		5,856.68
Facilities Costs	2,550,000.00	2,441,000.00	2,062,291.05	179,957.47	198,751.48
Gasoline	350,000.00	450,000.00	419,896.81		30,103.19
Sub-Total Operations	100,505,515.00	100,188,515.00	92,806,500.12	2,767,298.96	4,614,715.92
State and Federal Programs Off-Set by Revenues					
U.S. Department of Health and Human Services:					
Area Plan Grant (40A:4-87 \$31,919.00+)	2,440,404.00	2,472,323.00	2,472,323.00		
Shelter Plus Care-HUD	202,800.00	202,800.00	202,800.00		
Childhood Lead Poisoning Prevention (40A:4-87 \$228,473.00+)	22,066.00	250,539.00	250,539.00		
Social Services Block Grant (Aging) (40A:4-87 \$2,965.00+)	95,532.00	98,497.00	98,497.00		
Social Services Block Grant (Health-Medical Assistance)	14,733.00	14,733.00	14,733.00		
Social Services Block Grant (Alcohol)	86,410.00	86,410.00	86,410.00		
Social Services Block Grant (State & Community Partnership Grant/Family Court)	430,164.00	430,164.00	430,164.00		
Social Services Block Grant (HSAC/CIACC - Human Services)	115,821.00	115,821.00	115,821.00		
Social Services Block Grant - Safe Haven Infant Protection (40A:4-87 \$10,000.00+)	10,000.00	10,000.00	10,000.00		
Special Child Health Early Intervention/Case Mgt (40A:4-87 \$289,875.00+)	416.00	289,875.00	289,875.00		
Absstinence Education Program	518,884.00	416.00	416.00		
HIV Emergency Relief (40A:4-87 \$196,470.00+)	40,000.00	715,354.00	715,354.00		
HIV Emergency Relief - Transportation	223,899.00	40,000.00	40,000.00		
Minority AIDS Incentive Program (40A:4-87 \$68,510.00+)	134,193.00	68,510.00	68,510.00		
Personal Assistance Service Program (40A:4-87 \$12,000.00+)	2,059.00	235,899.00	235,899.00		
National Foundation for the Arts and Humanities:					
Promotion of the Arts	134,193.00	134,193.00	134,193.00		
Federal Emergency Management Agency (FEMA):					
Homeless - Passed through the United Way	2,059.00	2,059.00	2,059.00		
Sexual Assault Nurse Examiner - Match (40A:4-85 \$18,940.00+)	18,940.00	18,940.00	18,940.00		
Sexual Assault Nurse Examiner (40A:4-87 \$75,759.00+)	75,759.00	75,759.00	75,759.00		
Local Law Enforcement Block Grant (40A:4-87 \$111,768.00+)	111,768.00	111,768.00	111,768.00		
Local Law Enforcement Block Grant - Match (40A:4-85 \$111,768.00+)	111,768.00	111,768.00	111,768.00		
Juvenile Accountability Incentive Block Grant	18,067.00	18,067.00	18,067.00		
Body Armor	20,103.15	20,103.15	20,103.15		
Project Safe Neighborhoods	46,000.00	46,000.00	46,000.00		
Bulletproof Vest Partnership Grant (40A:4-87 \$11,564.76+)	11,564.76	11,564.76	11,564.76		
Division of Highway Traffic Safety (40A:4-87 \$1,287.00+)	1,287.00	1,287.00	1,287.00		
U.S. Department of Labor:					
Workforce Investment Act (40A:4-87 \$5,843,786.00+)	34,355.40	5,878,141.40	5,878,141.40		
Work First in New Jersey (40A:4-87 \$454,498.00+)	454,498.00	454,498.00	454,498.00		

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2007

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
Slate and Federal Programs Off-Set by Revenues (Cont'd)						
South Jersey Transportation Planning Organization/US Department of Transportation (40A:4-87 \$72,400.00+)		\$ 72,400.00	\$	72,400.00		
South Jersey Transportation Planning Organization/US Department of Transportation - Match (40A:4-85 \$18,100.00+)		18,100.00		18,100.00		
Federal Transit Administration:						
Section 5311 Capital & Operating Grant (40A:4-87 \$288,683.00+)		288,683.00		288,683.00		
Section 5307 Capital & Operating Grant	\$ 1,334,061.00	1,334,061.00		1,334,061.00		
Retired Senior Volunteer Program - Grant (40A:4-87 \$64,393.00+)		64,393.00		64,393.00		
Retired Senior Volunteer Program - Match (40A:4-85 \$70,636.00+)		70,636.00		70,636.00		
N.J. Department of Health and Senior Services:						
Right to Know	9,848.00	9,848.00		9,848.00		
Commission for the Blind & Visually Impaired	21,605.00	21,605.00		21,605.00		
Social Services for the Homeless	307,105.00	307,105.00		307,105.00		
Mental Health Board Enhancement (40A:4-87 \$6,000.00+)		6,000.00		6,000.00		
Comprehensive Alcoholism and Drug Abuse Program (40A:4-87 \$66,573.00+)	648,232.00	713,805.00		713,805.00		
Special Initiative & Transportation Contract (40A-87 \$469,659.00+)		469,659.00		469,659.00		
N.J. Department of Environmental Protection:						
County Environmental Health Act	161,800.00	161,800.00		161,800.00		
N.J. Governor's Council on Alcoholism and Drug Abuse:						
Alliance to Prevent Alcoholism and Drug Abuse Program	225,042.59	225,042.59		225,042.59		
N.J. Department of Community Affairs:						
Handicapped Person's Recreation Opportunities Act	10,292.00	10,292.00		10,292.00		
N.J. Department of Education:						
Comprehensive Education Improvement Act (40A:4-87 \$172,000.00+)		172,000.00		172,000.00		
Comprehensive Education Improvement Act - Match (40A:4-85 \$256,165.00+)		256,165.00		256,165.00		
N.J. Department of Environmental Protection and Energy:						
Clean Communities (40A:4-87 \$9,590.89+)	99,047.12	108,638.01		108,638.01		
N.J. Department of State:						
Historical Commission, Operating Support Grant (40A:4-87 \$12,000.00+)	13,000.00	25,000.00		25,000.00		
Public Archives and Records Infrastructure Support Grants Program (40A:4-87 \$693,100.00+)		693,100.00		693,100.00		
Building Arts Participation (40A:4-87 \$30,000.00+)		30,000.00		30,000.00		
N.J. Department of Law and Public Safety:						
FY 04 National Criminal History Grant	2,271.40	2,271.40		2,271.40		
OETS 911 Coordinator Fund (40A:4-87 \$25,000.00+)		25,000.00		25,000.00		
RERP (40A:4-87 \$70,900.00+)	107,550.00	178,450.00		178,450.00		
Traffic Safety Community Education (40A:4-87 \$10,000.00+)		10,000.00		10,000.00		
State Homeland Security Grant (40A:4-87 \$426,843.00+)		426,843.20		426,843.20		
Justice Assistance Grant (JAG) (Vineland) (40A-87 \$152,485.00+)		152,485.00		152,485.00		
Victims of Crime Act - Victim Assistance Program (40A:4-87 \$336,127.00+)		336,127.00		336,127.00		
Victims of Crime Act - Match (40A:4-85 \$84,032.00+)		84,032.00		84,032.00		
Sex Offender Central Internet Registry Program (40A-87 \$13,230.00+)		13,230.00		13,230.00		
NJ Office of Information Technology						
Enhanced 911 General Assistance (40A:4-87 \$85,000.00+)		85,000.00		85,000.00		
N.J. Department of Military and Veterans Affairs:						
Veterans Transportation System (40A:4-87 \$15,000.00+)		15,000.00		15,000.00		

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2007

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
State and Federal Programs Off-Set by Revenues (Cont'd)						
N.J. Department of Transportation:						
Transportation Trust Fund	\$ 3,177,000.00	\$ 3,177,000.00	\$ 3,177,000.00			
Federal Highway Administration (40A-87 \$10,080.00+)		10,080.00	10,080.00			
Casino Fund						
Senior Citizens and Disabled Resident Transportation Assist	593,810.00	593,810.00	593,810.00			
Division of Highway Traffic Safety:						
Seat Belt Initiative Grant (40A-87 \$4,000.00+)		4,000.00	4,000.00			
Matching Funds for Grants (40A-4-85 \$256,165.00-, \$70,636.00-, \$18,100.00-, \$84,032.00-, \$18,940.00-, \$111,768.00-)	823,188.60	3,547.60		\$ 3,547.60		
Total State and Federal Programs	11,979,759.26	22,090,698.11	22,087,150.51	-	3,547.60	-
Total Operations	112,485,274.26	122,279,213.11	114,893,650.63	\$ 2,767,298.96	4,618,263.52	-
Contingent	120,890.00	280,890.00	221,837.32	56,300.00	2,752.68	
Total Operations including Contingent	112,606,164.26	122,560,103.11	115,115,487.95	2,823,598.96	4,621,016.20	-
Detail:						
Salaries and Wages	39,395,006.00	39,223,806.00	36,776,850.89		2,446,955.11	
Other Expenses (Including Contingent)	73,211,158.26	83,336,297.11	78,338,637.06	2,823,598.96	2,174,061.09	
Capital Improvement Fund	2,047,658.00	2,047,658.00	2,047,658.00	-	-	-
County Debt Service						
Payment on Bond Principal:						
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	6,065,000.00	6,065,000.00	6,065,000.00			
Vocational School Bonds	25,000.00	25,000.00	25,000.00			
Other Bonds	772,000.00	772,000.00	772,000.00			
Interest on Bonds:						
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	1,540,765.00	1,540,765.00	1,540,765.00			
Vocational Schools	625.00	625.00	625.00			
Other Bonds	574,555.00	574,555.00	574,555.00			
Payment on Bond Anticipation Notes						
Principal	105,000.00	105,000.00	105,000.00			
Interest	512,286.11	512,286.11	512,286.11			
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	101,498.95	101,498.95	101,498.95			
Total County Debt Service	9,696,730.06	9,696,730.06	9,696,730.06	-	-	-

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2007

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
Deferred Charges and Regulatory Expenditures--County:						
Deferred Charges						
Prior Year Bills:						
Cooper Hospital / JMC	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00			
Cooper Orthopedic Specialists	296.00	296.00	296.00			
ARD Uniform Expenses	362.50	362.50	362.50			
Cape May County Treasurer's Office	23,196.40	23,196.40	23,196.40			
Contribution to						
Police and Fire Pension	1,001,042.40	1,001,042.40	1,001,042.40			
Public Employees Retirement System	829,639.80	829,639.80	829,639.80			
Social Security System (OAS)	3,000,000.00	3,392,000.00	3,284,173.42	\$ 107,826.58		
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)	300,000.00	325,000.00	304,723.78	20,276.22		
Total Deferred Charges and Regulatory Expenditures	5,156,287.10	5,573,287.10	5,445,184.30	-	128,102.80	-
Grand Total	\$ 129,506,839.42	\$ 139,877,778.27	\$ 132,305,060.31	\$ 2,823,598.96	\$ 4,749,119.00	\$ -

Appropriation by 40A:4-87
 Budget

\$ 10,370,938.85
129,506,839.42
\$ 139,877,778.27

Reserve for Federal and State Grants - Appropriated
 Disbursed

\$ 22,087,150.51
110,217,909.80
\$ 132,305,060.31

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

COUNTY OF CUMBERLAND
TRUST FUNDS
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2007 and 2006

<u>ASSETS</u>	<u>Ref.</u>	<u>2007</u>	<u>2006</u>
Trust Fund:			
Cash	SB-1	\$ 7,639,050.00	\$ 6,938,837.22
Accounts Receivable--Gasoline	SB-2	20,526.91	-
		7,659,576.91	6,938,837.22
County Open Space Fund:			
Cash	SB-1	2,376,965.10	2,026,577.34
Audio-Visual Aid Fund:			
Cash	SB-1	88,411.76	96,140.39
		\$ 10,124,953.77	\$ 9,061,554.95
<u>LIABILITIES AND RESERVES</u>			
Trust Fund:			
Reserve for Payroll Payables	SB-3	\$ 254,792.04	\$ 221,129.42
Reserve for Performance Guarantee Deposits	SB-4	65,991.02	77,124.02
Trust Fund Reserves	SB-5	6,342,378.19	5,682,166.39
Reserve for County Prosecutor's Law Enforcement Trust Account	SB-6	591,556.07	488,873.20
Reserve for County Prosecutor's Seized Asset Trust Account	SB-7	334,500.83	407,991.63
Reserve for County Prosecutor's Federal Justice Account	SB-8	21,106.42	29,961.17
Reserve for County Prosecutor's Asset Maintenance Account	SB-9	49,252.34	31,591.39
		7,659,576.91	6,938,837.22
County Open Space Fund:			
Reserve for Farmland Preservation	SB-10	2,376,965.10	2,026,577.34
Audio-Visual Aid Fund:			
Reserve for Audio-Visual Aid Commission Expenditures	SB-11	88,411.76	96,140.39
		\$ 10,124,953.77	\$ 9,061,554.95

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

COUNTY OF CUMBERLAND
TRUST -- COUNTY OPEN SPACE FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2007

	<u>Anticipated Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Amount to be Raised by Taxation	\$ 811,000.00	\$ 815,627.41	\$ 4,627.41
Interest on Investments and Deposits	88,000.00	93,077.58	5,077.58
Reserve Funds:			
State of New Jersey	1,897,391.74	679,819.69	(1,217,572.05)
Refund of a Prior Year Expenditure		7,500.00	7,500.00
Added & Omitted Taxes		10,209.82	10,209.82
	<u>\$ 2,796,391.74</u>	<u>\$ 1,606,234.50</u>	<u>\$ (1,190,157.24)</u>

Analysis of Realized Revenues

Cash Received \$ 1,606,234.50

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

COUNTY OF CUMBERLAND
 TRUST -- COUNTY OPEN SPACE FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2007

	<u>Appropriations</u>		<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Canceled</u>
	<u>Original Budget</u>	<u>Budget After Modification</u>			
Acquisition of Lands for Recreation and Conservation	\$ 2,796,391.74	\$ 2,796,391.74	\$ 1,255,846.74	\$ -	\$ 1,540,545.00
Disbursed			<u>\$ 1,255,846.74</u>		

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

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statements of Assets, Liabilities, Reserves, and Fund Balance -- Regulatory Basis
 As of December 31, 2007 and 2006

<u>ASSETS</u>	<u>Ref.</u>	<u>2007</u>	<u>2006</u>
Cash	SC-1	\$ 36,404,796.81	\$ 36,354,722.32
Federal and State Grant Receivable	C	39,030.35	39,030.35
Deferred Charges to Future Taxation:			
Funded	SC-3	76,174,287.04	54,814,859.71
Unfunded	SC-4	754,979.70	10,159,979.70
		<u>\$ 113,373,093.90</u>	<u>\$ 101,368,592.08</u>
 <u>LIABILITIES, RESERVES</u> <u>AND FUND BALANCE</u>			
Bond Anticipation Notes	SC-6	\$ 657,186.00	\$ 11,262,186.00
General Serial Bonds	SC-7	75,087,000.00	53,649,000.00
Green Acres Loan Payable	SC-8	1,087,287.04	1,165,859.71
Improvement Authorizations:			
Funded	SC-9	29,825,123.55	21,987,206.33
Unfunded	SC-9	51,049.57	7,183,945.83
Reserve for Encumbrances	SC-10	5,629,376.79	3,131,981.26
Capital Improvement Fund	SC-11	825,247.35	2,777,589.35
Reserve for Federal and State Grant Receivable	C	39,030.35	39,030.35
Fund Balance	C	171,793.25	171,793.25
		<u>\$ 113,373,093.90</u>	<u>\$ 101,368,592.08</u>

There were bonds and notes authorized but not issued on December 31, 2007 of \$42,282.70 (SC-12).

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

COUNTY OF CUMBERLAND
GENERAL FIXED ASSETS ACCOUNT GROUP
Statement of Changes in General Fixed Assets
For the Year Ended December 31, 2007

	<u>Balance</u> <u>Dec. 31, 2006</u>		<u>2007</u> <u>Additions</u>		<u>2007</u> <u>Retirements</u>		<u>Balance</u> <u>Dec. 31, 2007</u>
General Fixed Assets:							
Buildings	\$ 34,627,025.34	\$	734,933.51			\$	35,361,958.85
Land	3,510,078.55		334,442.73	\$	8,000.00		3,836,521.28
Equipment	6,195,584.65		901,636.76		256,567.09		6,840,654.32
Trucks & Heavy Vehicles	7,698,740.80		165,812.45		310,566.00		7,553,987.25
Total General Fixed Assets	<u>\$ 52,031,429.34</u>	<u>\$</u>	<u>2,136,825.45</u>	<u>\$</u>	<u>575,133.09</u>	<u>\$</u>	<u>53,593,121.70</u>

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

COUNTY OF CUMBERLAND
Notes to Financial Statements
For the Year Ended December 31, 2007

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

Description of Financial Reporting Entity - The County of Cumberland is located in the southwestern corner of the State of New Jersey and its 500 square miles is bordered by Salem, Gloucester, Atlantic and Cape May Counties. The population of the County, according to the 2000 census, was 146,438.

The County of Cumberland is governed by a Board of Chosen Freeholders composed of seven people, all of whom are elected at large. The County employs an administrator who has the daily responsibility of operating county government efficiently pursuant to the guidelines established by the Board of Chosen Freeholders.

Component Units - The financial statements of the component units of the County of Cumberland are not presented in accordance with Governmental Accounting Standards Board Statement No. 14. If the provisions of GASBS No. 14 had been complied with, the financial statements of the following component units would have been either blended or discretely presented with the financial statements of the County, the primary government:

Cumberland County Board of Health
790 East Commerce Street
Bridgeton, New Jersey 08302

Cumberland County Library
800 East Commerce Street
Bridgeton, New Jersey 08302

Cumberland County College
College Drive
P.O. Box 517
Vineland, New Jersey 08360

Cumberland County Improvement Authority
2 West Vine Street
Millville, New Jersey 08332

Cumberland County Board of Social Services
13 North East Boulevard
Vineland, New Jersey 08360

Cumberland County Technical Education Center
601 Bridgeton Avenue
Bridgeton, New Jersey 08302

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

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

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

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

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

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

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

New Jersey county 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 county units. In addition, other State statutes permit investments in obligations issued by local authorities and other state agencies.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**Cash, Cash Equivalents and Investments (Cont'd)**

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 Cumberland requires it to deposit funds in public depositories protected from loss under the provisions of the Act.

Interfunds - Interfund receivables and payables that arise from transactions between funds are recorded by all funds affected by such transactions in the period in which the transaction is executed. Interfund receivables in the Current Fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves.

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

General Fixed Assets - Accounting for Governmental Fixed Assets, as required by N.J.A.C. 5:30-5.6, differs in certain respects from accounting principles generally accepted in the United States of America. In accordance with the regulations, all local units, including counties and 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 \$2,000; the maximum amount allowed by the Circular is \$5,000. Generally, assets are valued at historical cost; however, assets acquired prior to December 31, 1985 are valued at actual historical cost or estimated historical cost. No depreciation of general fixed assets is recorded. Donated general fixed assets are recorded at their estimated fair market value on the acquisition date. Interest costs relative to the acquisition of general fixed assets are recorded as expenditures when paid. Public domain ("infrastructure") general fixed assets consisting of certain improvements such as 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.

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

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

Fund Balance - Fund Balances included in the current fund represents amounts 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.

County Taxes - Every municipality in the County is responsible for levying, collecting and remitting county taxes for the County of Cumberland. 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 county accounting. At December 31, this reserve represents the portion of appropriation reserves that has been encumbered and is subject to the same statutory provisions as appropriation reserves.

Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is on the cash basis.

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

Long-Term Debt - Long-Term Debt, relative to the acquisition of capital assets, is recorded as a liability in the General Capital Fund. Where an improvement is a "local Improvement", i.e. assessable upon completion, long-term debt associated with that portion of the cost of the improvement to be funded by assessments is transferred to the Trust Fund upon the confirmation of the assessments or when the improvement is fully and permanently funded.

Compensated Absences and Post Employment Benefits - Compensated absences for vacation, sick leave and other compensated absences are charged to the trust fund established for that purpose. Annual budget appropriations are made each year to fund the trust fund. No accrual is made for post employment benefits, if any, which are also funded by the trust fund.

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. The County's formal policy regarding custodial credit risks the same as described in Note 1, 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 As of December 31, 2007, the County's bank balances of \$81,137,462.72 were exposed to custodial credit risk as follows:

Uninsured and Collateralized with Securities Held by Pledging Financial Institutions Trust Department, but not in the County's Name	\$ 80,509,743.46
Insured by F.D.I.C	<u>627,719.26</u>
Total	<u>\$ 81,137,462.72</u>

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 Tax Information

<u>Year</u>	<u>Net Valuation on Which County Taxes are Apportioned</u>	<u>Board of Health Tax Rate</u>	<u>County Tax Rate</u>	<u>Farmland Preservation Tax Rate</u>
2007	\$8,156,274,149.00	\$0.0420	\$0.9342	\$0.0100
2006	6,921,217,334.00	0.0420	0.9858	0.0100
2005	5,995,333,251.00	0.0420	0.9877	0.0100
2004	5,475,435,530.00	0.0420	0.9169	0.0100
2003	5,138,443,346.00	0.0420	0.9170	0.0100

Comparison of Tax Levies and Collections

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
2007	\$76,100,000.00	\$76,100,000.00	100.00%
2006	68,055,000.00	68,055,000.00	100.00%
2005	58,950,000.00	58,950,000.00	100.00%
2004	50,045,000.00	50,045,000.00	100.00%
2003	46,965,000.00	46,965,000.00	100.00%

Note 4: FUND BALANCES APPROPRIATED

The following schedule details the amount of fund balance 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>			
2007	\$17,210,989.44	\$2,927,596.00	17.01%
2006	10,505,243.59	404,094.43	3.85%
2005	7,073,441.09	2,997,169.00	42.37%
2004	5,091,993.98	2,883,907.02	56.64%
2003	4,969,609.42	3,743,140.00	75.32%

Note 5: INTERFUND RECEIVABLES AND PAYABLES

The County of Cumberland had no interfund balances recorded on the various statements of assets, liabilities, reserves, and fund balances as of December 31, 2007.

Note 6: PENSION PLANS

The County of Cumberland 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. Vesting and benefit provisions are established by N.J.S.A. 43:15A and 43:3B for the PERS and N.J.S.A. 43:16A and 43:3B for the PFRS. 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

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 are required to contribute 5% of their annual covered salary. In accordance with Chapter 204, P.L. 1989, plan members enrolled in the Police and Firemen's Retirement System are required to contribute 8.5% of their annual covered salary. The County is billed annually for its normal contribution plus any accrued liability.

Note 6: PENSION PLANS (CONT'D)

The County's contributions to the various plans, 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>Funded by State</u>	<u>Paid by County</u>	
2007	\$910,124	\$472,609	\$1,382,733	\$553,093	\$829,639	(1)
2006	866,614	236,338	1,102,952	657,330	445,622	(1)
2005	766,928	10,652	777,580	622,054	155,516	(1)

Police and Firemen's Retirement System

<u>Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Funded by State</u>	<u>Paid by County</u>	
2007	\$838,391	\$412,912	\$1,251,303	\$250,260	\$1,001,042	(1)
2006	796,008	288,127	1,084,185	433,654	650,481	(1)
2005	725,266	105,406	830,672	498,403	332,269	(1)

The accrued liability for employees in the Public Employees Retirement System as of December 31, 2007 was \$472,609. The accrued liability for employees in the Police and Firemen's Retirement System as of December 31, 2007 was \$412,912.

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

Note 7: POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Plan Description

The County's defined benefit postemployment healthcare plan, the Cumberland County Postemployment Benefits Plan (the "County Plan"), allows retiring employees who are at least 55 years of age with twenty-five (25) or more years of service (twenty years (20) if a veteran) with Cumberland County and who retire from active employment with Cumberland County under the NJ State Pension Program, and employees retiring on accidental disability pension, to receive health and prescription benefits. Eligible retirees contribute 20% of the premium.

The County Plan also allows employees retiring into a state recognized pension plan with at least (10) years of service with Cumberland County, or employees retiring on ordinary disability to purchase health and prescription benefits by paying the full premium.

The County Plan is 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.

 Note 7: **POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**
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 year 2007, the County contributed \$685,900.00 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 year 2007, employee contributions to the plan were \$150,915.72.

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	\$ 6,366,000.00
Unfunded Actuarial Liability	<u>2,625,100.00</u>
Annual Required Contribution (expense)	8,991,100.00
Contributions made	<u>(685,900.00)</u>
	8,305,200.00
Net OPEB Obligation – Beginning of Year	<u>-</u>
Net OPEB Obligation – End of Year	<u><u>\$8,305,200.00</u></u>

Funded Status and Funding Progress

As of December 31, 2007, the most recent actuarial valuation date, the County Plan was 0% funded. The actuarial accrued liability for benefits was \$81.668 million, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$81.668 million. The covered payroll (annual payroll of active employees covered by the plan) was \$43.567 million, and the ratio of the UAAL to the covered payroll was 187%. 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.

Note 7: POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)
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 January 1, 2007 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 3.5 percent investment rate of return (net of administrative expenses), an annual medical cost trend rate of 11% initially, reducing by decrements to an ultimate rate of 5% after twelve years; and an annual prescription drug cost trend rate of 12% initially reducing by decrements to an ultimate rate of 5% after fourteen years. Both rates include a 4.0 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, 2007 was thirty years.

REQUIRED SUPPLEMENTARY INFORMATION
Schedule of Funding Progress for County Plan

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)— Projected Unit Credit	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
	(a)	(b)	(b - a)	(a / b)	(c)	((b - a) / c)
01/01/07	\$-0-	\$81,668,500	\$81,668,500	0%	\$43,567,400	187%

Schedule of Employer Contributions

Fiscal Year Ended <u>December 31,</u>	Annual Required Contribution (ARC)	Percentage of ARC Contributed
2007	\$8,991,100	7.6%

The information presented in the required supplementary schedules was determined as part of the actuarial valuation at the date indicated. Additional information as of the latest actuarial valuation follows:

Valuation Date	January 1, 2007
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level percent open
Remaining Amortization	Period 30 years
Asset Valuation Method	Market Value

 Note 7: **POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**
Actuarial Methods and Assumptions (Cont'd)

Actuarial Assumptions:

Investment Rate of Return		3.5%
Rate of Salary Increases		4.0% (plus merit scale)
Rate of Medical Inflation	11% (pre-Medicare) or 11% (post-Medicare)	grading to 5.0% over 12 years
Rate of Prescription Drug Inflation	12% (pre-Medicare) or 12% (post-Medicare)	grading to 5.0% over 14 years

For determining the GASB ARC, the rate of employer contributions to the Plan is composed of the Normal Cost plus amortization of the Unfunded Actuarial Liability. The Normal Cost is a portion of the actuarial present value of plan benefits and expenses which is allocated to a valuation year by the actuarial cost method. The Actuarial Liability is that portion of the Present Value of Projected Benefits that will not be paid by Future Employer Normal Costs or active employee contributions. The difference between this liability and the funds accumulated as of the same date is the Unfunded Actuarial Liability.

Note 8: **COMPENSATED ABSENCES**

Full-time employees are entitled to fifteen paid sick leave days each year. Unused sick leave may be accumulated and carried forward to the subsequent year. The County of Cumberland compensates employees for unused sick leave upon termination or retirement. The current policy provides one compensated day for every two days accumulated up to a maximum of \$9,000.

Employees may also carry forward four vacation days to the subsequent year. Additional days may be carried forward with approval up to a maximum of twelve. However, an employee may not have more than twenty-five vacation days accrued at any one time. These accumulated vacation days are paid with the employee's last paycheck upon termination or retirement.

Part-time employees who do not have scheduled hours are not entitled to compensated absences.

The County does not record accrued expenses related to compensated absences. However, it is estimated that, at December 31, 2007, accrued benefits for compensated absences are valued at \$2,599,933.39. The charges for accumulated sick leave will be included in the year the employee retires. The charges for accrued vacation benefits will be included in the year the employee retires or terminates employment with the County. The Reserve for Accumulated Sick Leave has a balance at December 31, 2007 of \$1,387,506.13.

Note 9: DEFERRED COMPENSATION SALARY ACCOUNT

The County offers its employees a Deferred Compensation Plan in accordance with Internal Revenue Code Section 457 which has been approved by the Director of the Division of Local Government Services. The Plan, available to all full time employees at their option, permits employees to defer a portion of their salary to future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

Amounts deferred under Section 457 plans 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 the Plan, the balances and activities of the Plan are not reported in the County's financial statements.

Note 10: LEASE OBLIGATIONS

At December 31, 2007, the County had lease agreements in effect for the following:

Capital:
None

Operating:
Land & Building (8 sites)

The following is an analysis of operating leases.

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

<u>Year</u>	<u>Amount</u>
2008	\$ 676,285.19
2009	644,195.44
2010	523,626.00
2011	521,976.00
2012	518,448.00
2013-2017	2,539,320.00
2018-2022	2,539,320.00
2023-2025	1,311,982.00

Rental payments under operating leases for the year 2007 were \$677,715.44.

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

	<u>Year 2007</u>	<u>Year 2006</u>	<u>Year 2005</u>
<u>Issued</u>			
General:			
Bonds and Notes	\$76,831,473.03	\$ 66,077,045.71	\$ 43,106,150.20
Bonds Issued by Another Public Body			
Guaranteed by the County:			
Bonds and Notes	26,500,000.00	28,435,000.00	5,805,000.00
Total Issued	103,331,469.03	94,512,045.71	48,911,150.20
<u>Authorized but not Issued</u>			
General:			
Bonds and Notes	51,049.57	9,342,282.60	2,879,869.70
Total Authorized but Not Issued	51,049.57	9,342,282.60	2,879,869.70
Total Issued and Authorized but Not Issued	103,382,522.60	103,854,328.31	51,791,019.90
Deductions:			
Bonds issued by Another Public Body Guaranteed by the County	26,500,000.00	28,435,000.00	5,805,000.00
Bonds issued and Bonds Authorized but not Issued Capital Projects for the County College	13,500,000.00	14,272,000.00	5,672,000.00
Total Deductions	40,000,000.00	42,707,000.00	11,477,000.00
Net Debt	\$63,382,522.60	\$ 61,147,328.31	\$ 40,314,019.90

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 0.81%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	\$ 103,382,522.60	\$ 40,000,000.00	\$ 63,382,522.60

Net Debt \$63,382,522.60 divided by the Equalized Valuation Basis per N.J.S.A.40A:2-2 as amended, \$7,820,373,771.00 equals 0.81%

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

2% of Equalized Valuation Basis (County)	\$ 156,407,475.42
Net Debt	<u>63,382,522.60</u>
Remaining Borrowing Power	<u>\$ 93,024,952.82</u>

The Annual Debt Statement has been filed by the Chief Financial Officer.

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

<u>Year</u>	<u>General</u>		<u>Green Acres</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2008	\$7,585,000.00	\$2,983,280.50	\$80,151.99	\$21,346.97	\$10,669,779.46
2009	5,950,000.00	2,690,195.20	81,763.03	19,735.93	8,741,694.16
2010	5,700,000.00	2,457,834.90	83,406.47	18,092.49	8,259,333.86
2011	5,952,000.00	2,230,562.30	85,082.94	16,416.01	8,284,061.25
2012	4,300,000.00	2,010,847.40	86,793.11	14,405.85	6,412,046.36
2013-17	25,400,000.00	7,304,529.80	460,845.61	46,649.16	33,212,024.57
2018-22	18,000,000.00	2,415,731.60	209,243.89	6,053.03	20,631,028.52
2023	2,200,000.00	88,000.00			2,288,000.00
	<u>\$75,087,000.00</u>	<u>\$22,180,981.70</u>	<u>\$ 1,087,287.04</u>	<u>\$ 142,699.44</u>	<u>\$98,497,968.18</u>

Note 12: **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 of Cumberland issued bonds on August 1, 2002 entitled General Obligation Bonds, Series of 2002 which had a settlement date of August 1, 2002; on August 15, 2006 entitled General Obligation Bonds, Series 2006; and on November 1, 2007 entitled General Obligation Bonds, Series 2007. Rebate calculations on these bonds are required to be made at least once every five years.

As of December 31, 2007, the County has not prepared a rebate calculation on the above issues.

Note 13: CHANGE ORDERS

During the year 2007, the County amended contracts by approving the following change orders that resulted in the total amount of change orders executed for these projects to exceed the originally awarded contract price by more than 20 percent:

<u>Resolution No.</u>	<u>Project Description</u>
2007-340	Additional services for Ryan White CARE Act Grant – various programs
2007-357-360	Additional services for the Emergency Contract for Providing Repairs at the Willow Grove Lake Dam
2007-429	Additional services for Residential for Hispanics Program
2007-475	Additional services for Medication Management Program
2007-479	Additional services for Ryan White CARE Act Grant Admin Program Services, Minority AIDS Initiative and Housing Assistance Program
2007-480	Additional services for Ryan White CARE Act Grant Emergency Financial Assistance Program Services, Minority AIDS Initiative
2007-483	Additional services for Ryan White CARE Act Grant Medical Case Mgmt/Treatment Adherence Program
2007-484	Additional services for Ryan White CARE Act Grant Medical Case Mgmt/Treatment Adherence Program
2007-665	Additional services for Providing Design and Construction Services for Construction of the New Vestibule
2007-685	Additional services for Cumberland County 2-1-1 Center awarded to UOSS.

N.J.A.C. 5:30-11.3 (a) 9 and 10 states that the total number of change orders executed for a particular contract shall not cause the originally awarded contract price to be exceeded by more than twenty percent unless otherwise authorized, and that if proposed change orders do exceed that twenty percent limitation, no work shall be performed or purchases made until the procedures of N.J.A.C. 5:30-11.9 have been completed.

N.J.A.C. 5:30-11.9 delineates the required procedures for change orders, which exceed the twenty percent limitation. The County has complied with all provisions of N.J.A.C. 5:30-11.9.

Note 14: RISK MANAGEMENT

The County has adopted a plan of self-insurance for workers' compensation insurance and has established the Reserve for Workers' Compensation in the Trust-- Other Fund to account for and finance its related uninsured risks of loss up to \$250,000.00 per any one accident. Inservco insurance agency acts as administrator of the plan. The County purchases commercial insurance for claims in excess of \$250,000.00. Settled claims have not exceeded this commercial coverage in any of the past three years.

At December 31, 2007, the balance of estimated payable for the workers' compensation insurance was \$828,528.40, the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported.

The balance of estimated payable for the county general liability insurance was \$970,700.00, the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported, at December 31, 2007.

Note 14: RISK MANAGEMENT (CONT'D)

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

Any additional funds required for claims in excess of the amounts reserved and recorded as a liability will be paid and charged to the 2007 or future budgets. At December 31, 2007, the balances of the plans are as follows:

<u>Insurance Plan</u>	<u>Amount</u>
Reserve for Workers' Compensation Insurance--Trust Fund	\$ 765,325.95
Reserve for General Liability Insurance--Trust Fund	491,565.51
Reserve for Automobile and Contractors Equipment Physical Damage Insurance -- Trust Fund	70,682.82

Note 15: GUARANTY AGREEMENT
1998 Agreement

On September 10, 1998, the Cumberland County Board of Chosen Freeholders by ordinance, authorized the guarantee ("Guaranty Agreement") of the punctual payment of the principal of and the interest on the Solid Waste System Revenue Refunding Bonds, Series 1998 (the "Bonds") of the Cumberland County Improvement Authority (the "Authority") to be issued in the aggregate principal amount not exceeding \$16,000,000.00 pursuant to a resolution of the Authority to (i) finance the refunding of a portion of the Authority's outstanding 1991 Bonds and (ii) pay the costs associated with the issuance of the Bonds (the "Refunding Project"). Any of the Bonds that are no longer considered outstanding under the resolution of the Authority authorizing the Bonds shall not be considered outstanding for the purpose of this guarantee.

The ordinance further states that: "The principal amount of the Series 1998 Refunding Bonds included in the gross debt of the County shall be deducted from the gross debt of the County under and for all the purposes of the Local Bond Law (a) from and after the time of issuance of the Bonds until the end of the fiscal year beginning next after the completion of the Refunding Project to be financed from the proceeds of the Bonds and (b) in any Annual Debt Statement filed pursuant to the Local Bond Law as of the end of such fiscal year or any subsequent fiscal year if the revenues or other receipts or moneys of the Authority in such year are sufficient to pay its expenses of operation and maintenance in such year and all amounts payable in such year on account of the principal of and the interest on all such Bonds, all bonds of the County issued as provided under N.J.S.A. 40:37A-79 and all bonds of the Authority issued under the County Improvement Authorities Law."

This agreement shall terminate after the payment in full of all Bonds of the Authority. As of December 31, 2007 the County has guaranteed \$2,015,000.00 of the Authority's 1998 debt.

Note 15: GUARANTY AGREEMENT (CONT'D)**2006 Agreement**

On June 29, 2006, the Cumberland County Board of Chosen Freeholders by ordinance, authorized the guarantee ("Guaranty Agreement") of the punctual payment of the principal of and the interest on the Solid Waste System Revenue Bonds, Series 2006 (the "Bonds") of the Cumberland County Improvement Authority (the "Authority") to be issued in the aggregate principal amount not exceeding \$25,000,000.00 pursuant to a resolution of the Authority to provide for the financing of (i) the construction of (a) a Commercial Convenience Center, (b) the Phase II improvements of the Leachate System Improvements, (c) Stage 1 of the Aerobic/Anaerobic Landfill RD & D Project, and (d) an Equipment Storage Maintenance Building; (ii) the renovation of the Administration Building at the Solid Waste Complex; (iii) the relocation of the MSF Floor Improvements and Tire Shredder; (iv) funding the Bond Reserve Fund to ensure that the amount on deposit therein after the issuance of the Series 2006 Bonds equals the Bond Reserve Requirement, (v) paying capitalized interest on the 2006 Bonds; and (vi) paying the costs of issuance of the 2006 Bonds. Any of the Bonds that are no longer considered outstanding under the resolution of the Authority authorizing the Bonds shall not be considered outstanding for the purpose of this guarantee.

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

This agreement shall terminate after the payment in full of all Bonds of the Authority. As of December 31, 2007 the County has guaranteed \$24,485,000.00 of the Authority's 2006 debt.

Note 16: FARMLAND PRESERVATION TRUST

The Board of Chosen Freeholders authorized the Farmland and Open Space Preservation Trust Fund referendum on the November, 1994 ballot. With a 58% majority, voters authorized the dedication of one cent of the County tax rate for Farmland and Open Space Preservation. The revenue is to be used for the acquisition of lands and interests in lands for conservation of farmland or open space. In proposing the issue, the Freeholders earmarked the first three to five years of revenue exclusively for farmland preservation. Future changes to the tax rate or levy must be authorized by referendum. All revenue received is accounted for in a Trust Fund dedicated by rider (N.J.S.A. 40A:4-39) for the purpose stated. Interest earned on the investment of these funds is credited to the Farmland Preservation Trust Fund. As of December 31, 2007, the Reserve for Farmland Preservation had a balance of \$2,376,965.10.

Note 17: **THIRD-PARTY RATE ADJUSTMENTS AND REVENUE**

The Cumberland County Manor provides services for which the client fees are paid by Medicare, Medicaid, various insurance companies, HMO's and private individuals. Generally, the bad debt write-offs are very small and not material to the financial statements. The accounts receivable are reviewed at the end of each year and those for which the collection process has been exhausted are written off. Therefore, no allowance for uncollectible amounts has been established.

The County receives third party reimbursements at contractually established rates for services rendered to patients covered by third-party programs. The reimbursements are billed at rates approved by the County and then reduced by contractual allowances with third parties.

Net patient service revenue, including retroactive adjustments under reimbursement agreements, is reported on the cash basis. Retroactive adjustments are generally the difference between the interim rate established and the final rate established.

Note 18: **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.

Note 19: **SUBSEQUENT EVENTS**

Subsequent to December 31, the County of Cumberland authorized additional Bonds and Notes as follows:

<u>Purpose</u>	<u>Date</u>	<u>Amount</u>
General Capital:		
Bonds and Notes:		
Various Capital Improvements	March 27, 2008	\$2,300,000.00
Various Capital Improvements	July 10, 2008	<u>11,056,575.00</u>
		<u>\$13,356,575.00</u>

SUPPLEMENTAL EXHIBITS

SUPPLEMENTAL EXHIBITS

CURRENT FUND

COUNTY OF CUMBERLAND

CURRENT FUND

Statement of Current Cash and Reconciliation

Per N.J.S.40A:5-5--Treasurer

As of December 31, 2007

	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Balance December 31, 2006	\$ 20,929,723.01	\$ 6,450,193.18
Increased by Receipts:		
Administrative Fee from Board of Health	\$ 380,000.00	
Indirect Cost Allocation--Federal Grants	343,297.55	
Reimbursement of Election Expenses - School Board Election	125,434.82	
Reimbursement of Election Expenses - Primary Election	176,824.73	
Senior Medical Day Care Center	193,117.44	
Motor Vehicle Fine Fund	200,000.00	
Fringe Benefit Reimbursements	2,540,645.37	
State Aid Reimbursement - Debt Service County College	960,930.00	
State Aid Reimbursement - Debt Service Vocational School	48,936.00	
Housing of State Prisoners in County Jails	1,791,387.00	
State Human Services for Mental Health Board	9,000.00	
County Prosecutor - Salary Reimbursement from State of NJ	41,000.00	
911 Coordinator - State Subsidy	31,003.47	
Office on Aging - State Subsidy	58,000.00	
Emergency Communications	5,767.04	
Juvenile Detention Center - Meal Subsidy	51,008.04	
Division of Youth and Family Services	1,880,469.00	
Supplemental Social Security Income	558,655.00	
Maintenance of Patients in State Institutions for Mental Diseases	4,468,055.00	
Maintenance of Patients in State Institutions for Developmental Disabilities	5,764,113.00	
County Social Service Board - Reimbursement	775,000.00	
Reserve for Payment of Bonds and Notes	149,658.60	
Title IV-Monetary Allowance in Lieu of Rent	533,347.72	
Jail - Inmate Telephone	205,317.70	
Cumberland County Improvement Authority - Reimbursement	1,060,307.00	
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam		
Debt Service Reimbursements	27,032.00	
Interlocal Agreement with Salem County - Mosquito Control, West Nile Virus	43,610.73	
Miscellaneous Revenue Not Anticipated	962,109.00	
Petty Cash Funds (Contra)	20,375.00	
Taxes Receivable	76,100,000.00	
Added and Omitted Taxes	983,207.50	
Revenue Accounts Receivable	20,715,830.69	
Refunds of Appropriation Reserves	3,081.78	

(Continued)

COUNTY OF CUMBERLAND

CURRENT FUND

Statement of Current Cash and Reconciliation
Per N.J.S.40A:5-5--Treasurer
As of December 31, 2007

	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Increased by Receipts (Cont'd):		
Cash Held by the County Treasurer for the Board of Health	\$ 2,897,097.50	
Cash Held by County Treasurer for the County Library	1,303,863.47	
Due to Cumberland County Clerk's Office	576,077.10	
Interest Earned -- Capital Transportation Program	412,763.81	
Interest Earned -- Chapter 12 Bond Interest	248,464.26	
Cancellation of Appropriated Grant Reserves to Current Fund	208,429.22	
Federal and State Grants Receivable		\$ 24,256,751.23
Transfer from Trust Funds		864,770.00
Reserve for Federal and State Grants -- Unappropriated		40,206.98
Current Fund - Cancellation of Grant Receivables		254,194.59
Matching Funds for Grants - Trust and Current Fund		1,136,452.40
	<u>\$ 126,853,216.54</u>	<u>\$ 26,552,375.20</u>
Decreased by Disbursements:		
2007 Budget Appropriations	110,217,909.80	
2006 Appropriation Reserves	3,385,194.55	
Petty Cash Funds (Contra)	20,375.00	
Accounts Payable	5,833.66	
Cancellation of Grant Receivables to Current Fund	254,194.59	
Cash Held by County Treasurer for the Board of Health	2,680,201.11	
Cash Held by County Treasurer for the County Library	1,322,916.45	
Matching Funds for Grants	1,136,452.40	
Reserve for Federal and State Grants -- Appropriated		31,008,778.52
Current Fund - Cancellation of Appropriated Grant Reserves		208,429.22
	<u>119,023,077.56</u>	<u>31,217,207.74</u>
Balance December 31, 2007	<u>\$ 28,759,861.99</u>	<u>\$ 1,785,360.64</u>

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Current Cash and Reconciliation
 Per N.J.S.40A:5-5--Treasurer
 As of December 31, 2007

	<u>Per</u>	<u>Add: Deposit in Transit</u>	<u>Less Outstanding</u>		<u>Balance</u>
	<u>Certification</u>	<u>Date</u>	<u>Amount</u>	<u>Checks per</u>	<u>Dec. 31, 2007</u>
				<u>Permanent Record</u>	
Reconciliation Dec. 31, 2007					
Balance per Certification of:					
Bank of America, Bridgeton NJ					
Checking	\$ 20,175.43			\$ 20,175.43	
Sun National Bank, Vineland, NJ					
Checking	25,638,618.27	1/2/2008	\$ 472,879.62	3,096,800.61	\$ 23,014,697.28
Checking	5,753.28				5,753.28
Checking	123,560.80			89,565.06	33,995.74
Checking	0.99			0.99	
Checking	130,286.21			130,286.21	
Sovereign Bank, Westmont, NJ					
Investment Account	54,006,630.24			6,630.24	54,000,000.00
	<u>\$ 79,925,025.22</u>		<u>\$ 472,879.62</u>	<u>\$ 3,343,458.54</u>	<u>\$ 77,054,446.30</u>
Analysis of Balance Dec. 31, 2007					
Current Fund					\$ 28,759,861.99
Federal and State Grant Fund					1,785,360.64
Trust Fund					7,639,050.00
County Open Space Fund					2,376,965.10
Audio-Visual Aid Fund					88,411.76
Capital Fund					<u>36,404,796.81</u>
					<u>\$ 77,054,446.30</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Change Funds
 For the Year Ended December 31, 2007

<u>Office</u>	<u>Amount</u>
County Clerk	\$ 100.00
Meals on Wheels	100.00
Surrogate	40.00
	<hr/>
	\$ 240.00
	<hr/> <hr/>

Exhibit SA-3

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Petty Cash Funds
 For the Year Ended December 31, 2007

<u>Office</u>	<u>Treasurer's Disbursements</u>	<u>Returned to Treasurer</u>
911 Emergency Communications	\$ 50.00	\$ 50.00
Administrative and Executive Board	100.00	100.00
Aging and Disabled	200.00	200.00
Aging and Disabled - Senior Medical Day Care Center	50.00	50.00
Alcohol & Substance Abuse Treatment Center	200.00	200.00
Board of Elections	50.00	50.00
Board of Taxation	100.00	100.00
Buildings & Grounds	75.00	75.00
County Clerk	200.00	200.00
County Prosecutor	1,000.00	1,000.00
Jail--Prisoners Daily Wage Allowance	5,000.00	5,000.00
Jail--Miscellaneous	300.00	300.00
Juvenile Detention Center	250.00	250.00
Juvenile Detention Center--CAP	300.00	300.00
Manor-Miscellaneous	400.00	400.00
WIA - Work First NJ Early Employ Initiative	5,000.00	5,000.00
Library	200.00	200.00
Planning Board	25.00	25.00
4-H Extension Service	100.00	100.00
Superintendent of Schools	25.00	25.00
Sheriff--Extradition	3,000.00	3,000.00
Sheriff--Subpoena	3,000.00	3,000.00
Sheriff--Misc.	300.00	300.00
Solicitor	300.00	300.00
Surrogate	100.00	100.00
Treasurer	50.00	50.00
	<hr/>	<hr/>
	\$ 20,375.00	\$ 20,375.00
	<hr/> <hr/>	<hr/> <hr/>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Taxes Receivable
 For the Year Ended December 31, 2007

	<u>County Taxes</u>
2007 Levy	\$ 76,100,000.00
Decreased by:	
Collections	<u>\$ 76,100,000.00</u>

Exhibit SA-5

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Added and Omitted Taxes
 For the Year Ended December 31, 2007

	<u>Total</u>	<u>Added Tax</u>	<u>Omitted Tax</u>
Levy per Certification of the County Board of Taxation for Added and Omitted 2006 Taxes Due February 15, 2007	\$ 983,207.50	\$ 878,303.11	\$ 104,904.39
Decreased by:			
Collections	<u>\$ 983,207.50</u>	<u>\$ 878,303.11</u>	<u>\$ 104,904.39</u>

COUNTY OF CUMBERLAND
CURRENT FUND

Statement of Revenue Accounts Receivable
For the Year Ended December 31, 2007

	<u>Balance</u> <u>Dec. 31, 2006</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2007</u>
Collections Realized as Revenue in 2007 County Budget:				
Miscellaneous Revenues Anticipated:				
County Clerk	\$ 92,308.69	\$ 1,155,493.15	\$ 1,168,006.99	\$ 79,794.85
Surrogate	331.88	90,440.75	89,044.00	1,728.63
Sheriff		150,993.61	150,993.61	
Interest on Investments:				
Treasurer		2,361,725.38	2,361,725.38	
Cumberland Manor	464.78	21,391.60	21,628.47	227.91
Clerk		17,072.24	17,072.24	
Surrogate	99.44	409.55	474.28	34.71
Sheriff	1,099.92	9,752.73	10,018.06	834.59
Jail - Work Release	41.41	0.89	42.30	
Board of Hospital Patients -- County Adjuster		15.00	15.00	
Juvenile Detention Center Room and Board		956,130.00	945,362.00	195,170.00
Cumberland Manor	184,402.00			
Board of County Patients in State and Other Institutions --		14,964,624.49	14,964,624.49 (1)	
County Adjuster		46,116.70	46,116.70	
Special Items of Revenue Anticipated:				
County Clerk		755,800.00	755,800.00	
Surrogate		76,252.23	76,252.23	
Sheriff		88,629.22	88,629.22	
Miscellaneous Revenue not Anticipated in 2007 Budget:				
Jail -- Work Release Fees	2,428.66		2,428.66	
Prosecutor Discovery Fees	972.60	14,830.71	13,997.06	1,806.25
Rental -- SJ Drug Treatment		3,600.00	3,600.00	
	<u>\$ 282,149.38</u>	<u>\$ 20,713,278.25</u>	<u>\$ 20,715,830.69</u>	<u>\$ 279,596.94</u>
(1) Permanent Disability--Patients in County				
Institutions (N.J.S.A.44:7-38 et seq.)				
Medical Peer Grouping System (Ch.474, Laws of 1985)				
		<u>\$ 14,038,417.26</u>	<u>926,207.23</u>	
		<u>\$ 14,964,624.49</u>		

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Deferred Charges
For the Year Ended December 31, 2007

	Balance <u>Dec. 31, 2006</u>	Balance <u>Dec. 31, 2007</u>
Current Fund:		
Expenditure without an Appropriation - Prior Year Bills	\$ 6,881.94	\$ 6,881.94

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2007

<u>Program</u>	<u>Balance Dec. 31, 2006</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2007</u>
Federal Grants:						
U.S. Department of Health and Human Services:						
Passed Through State Department of Community Affairs:						
Special Services for the Aging - Title III, Part C - Nutrition Services	\$ 40,505.09	\$ 3,475.00	\$ 340,546.00			\$ 40,505.09
Special Services for the Aging - Title III, Part C - Nutrition Services	384,038.00	2,329,435.00	1,126,468.00		2,965.00	46,967.00
Special Services for the Aging - Title III, Part C - Nutrition Services						1,200,002.00
Passed Through State Department of Health and Senior Services:						
Social Services Block Grant (DYFS)	282.00					282.00
Social Services Block Grant (DYFS)	10,809.00					10,809.00
Social Services Block Grant (DYFS)	12,598.00					12,598.00
Social Services Block Grant (DYFS)		516,017.00	295,754.00			220,263.00
Social Services Block Grant (HSAC/CIAC)	5,716.00					5,716.00
Social Services Block Grant (HSAC/CIAC)		108,819.00	107,057.00			1,762.00
Social Services Block Grant (Alcohol)		86,410.00	67,807.00		3,678.00	14,925.00
HIV Emergency Relief	38,469.49					
HIV Emergency Relief	504,684.95		523,640.56	\$ (35,955.00)	2,514.49	
HIV Emergency Relief		715,354.00	169,944.37	35,955.00	16,999.39	
HIV Emergency Relief - Senior Transportation		40,000.00				
Minority AIDS Incentive Program		68,510.00				
Division of Youth and Family Services:						
State and Community Partnership	94,608.90		41,266.00			53,342.90
State and Community Partnership	338,934.35		273,388.36			65,545.99
State and Community Partnership	426,439.00		303,328.05			123,110.95
State and Community Partnership/Family Court		430,164.00				430,164.00
Social Services Block Grant-Medical Assistance		14,733.00	14,733.00			
Childhood Lead Poisoning Prevention		18,939.00	18,939.00			
Childhood Lead Poisoning Prevention	22,475.00	41,539.00	99,712.00			3,536.00
Childhood Lead Poisoning Prevention	70,000.00	209,000.00	26,977.00			11,827.00
Emergency Lead Poisoning Relocation	53,300.00				53,300.00	
Abstinence Education Program	4,093.00					182,023.00
Abstinence Education Program	1,444.00					
Abstinence Education Program	25,402.00				4,093.00	
Passed Through State Department of Community Affairs:						
Special Child Health Services	261,156.00	3,000.00	222,149.00			42,007.00
Special Child Health Services		286,875.00	34,298.00			252,577.00
Special Child Health Services			958.00			486.00
Special Child Health Services			24,798.00			604.00
U.S. Bureau of Justice:						
Passed Through State Department of Law and Public Safety:						
Division of Criminal Justice:						
Sexual Assault Nurse Examiner (SANE)	38,734.54		26,054.55			12,679.99
Sexual Assault Nurse Examiner (SANE)	74,577.00		61,599.17			12,977.83
Sexual Assault Nurse Examiner (SANE)		75,759.00			2,300.00	73,459.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2007

Program	Balance		Budget		Transfers	Canceled	Balance Dec. 31, 2007
	Dec. 31, 2006	of Revenues	Received	Statement of Revenues			
Federal Grants (Cont'd):							
U.S. Bureau of Justice:							
Passed Through State Department of Law and Public Safety:							
Division of Criminal Justice:							
Victims of Crime Act (10/1/04-9/30/05)	\$ 3,527.94	\$	3,527.94				
Victims of Crime Act (10/1/05-9/30/06)	336,127.00		303,064.57				
Victims of Crime Act (10/1/07-9/30/08)		\$ 336,127.00			\$ 33,062.43	\$	336,127.00
Multi-Jurisdictional Narcotics Task Force	111,768.00		111,768.00				111,768.00
Multi-Jurisdictional Narcotics Task Force		111,768.00					111,768.00
Community Gun Violence Prosecutor	8,102.95		4,524.35				3,578.60
Community Gun Violence Prosecutor		15,139.00					15,139.00
Community Justice Program	71,428.00		71,428.00				
SCAPP - State Criminal Alien Assistance Program		137,346.00	137,346.00				
NCHIP Grant	11,802.60						11,802.60
Division of Traffic Safety:							
State & Community Highway Safety Grant	355.84						355.84
State & Community Highway Safety Grant	3,648.14						3,648.14
Juvenile Accountability Incentive Grant (JAIG)	5,430.91				5,430.91		
Juvenile Accountability Incentive Grant (JAIG)	16,532.42		16,532.42				1,960.73
Juvenile Accountability Incentive Grant (JAIG)	18,499.00		16,538.27				2,000.00
Juvenile Accountability Incentive Grant (JAIG)	17,360.00		14,760.00				16,260.00
Project Safe Neighborhoods			6,692.00				39,308.00
Bulletproof Vest Partnership				11,564.76			11,564.76
U.S. Department of Labor:							
Passed Through Department of Labor:							
Workforce Investment Act (7/1/02-6/30/03)	323,869.00		323,869.00				
Workforce Investment Act (7/1/05-6/30/06)	2,334,407.00		2,334,407.00				
Workforce New Jersey Area Contract - Program Year 2007		6,207,244.00					6,158,626.40
Workforce New Jersey Area Contract - Program Year 2006	3,777,307.00	125,395.40	3,902,702.40				
Faith Based & Community Based Organizations	5,706.40						5,706.40
Passed Through Department of Human Services:							
DHS Special Initiative & Transportation	4,718.00		1,145.00				3,573.00
DHS Special Initiative & Transportation	469,659.00		467,659.00				2,000.00
DHS Special Initiative & Transportation		469,659.00					469,659.00
USDOT FTA CMAQ Initiative	120,000.00		38,716.74				81,283.26
U.S. Department of Housing and Urban Development:							
Empowerment Zone	5,559,294.25		1,441,445.34				4,117,848.91

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2007

<u>Program</u>	<u>Balance Dec. 31, 2006</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2007</u>
Federal Grants (Cont'd):						
Federal Transit Administration:						
Passed Through N.J. Transit:						
Federal Transit Capital and Operating Assistance Formula Grants	\$					\$
Section 5307 Operating & Capital Assistance	14,113.42					14,113.42
Section 5307 Operating & Capital Assistance	1,120.00					1,120.00
Section 5307 Operating & Capital Assistance	228,516.00					228,516.00
Section 5307 Operating & Capital Assistance	851,744.00	\$	42,587.00			894,331.00
Section 5307 Operating & Capital Assistance		939,047.00				939,047.00
JARC Interlocal Agreement (Improvement Author)	77,198.40		77,198.40			
JARC Interlocal Agreement (Improvement Author)	465,000.00		258,427.07			206,572.93
ISTEA - Cape Road/Causeway	515,562.73		160,213.09			355,349.64
ISTEA - Irving Avenue	850,847.00		628,611.01			222,235.99
Federal Highway - 553 Bridgeton-Port Norris	793,604.00		586,321.67			207,282.33
Federal Highway - Southwest Blvd	170,800.81		17,082.01			153,718.80
Federal Highway - Buckshutem Rd - CR 670 Resurf	2,732,820.86	10,080.00	2,291,673.16			451,227.70
Section 5311 Admin & Program	3,555.28					3,555.28
Section 5311 FTA - 7/1/2004 to 6/30/2005	8,652.20					8,652.20
Section 5311 FTA - 7/1/2005 to 6/30/2006	78,894.43					78,894.40
Section 5311 FTA - 7/1/2006 to 6/30/2007	393,895.00					322,083.47
Section 5311 FTA - 7/1/2007 to 6/30/2008		288,683.00				288,683.00
Intermodal Surface Transportation Efficiency Act	649,183.24		458,136.23			191,047.01
Subregional Planning Grant	10,227.05					
Subregional Planning Grant	33,807.91					
Subregional Planning Grant		72,400.00				
				\$	28,418.04	
				(18,190.99)		
						15,616.92
						48,953.16
U.S. Department of Action:						
Direct Programs:						
Retired Senior Volunteer Program - Grant	64,393.00		64,393.00			
Retired Senior Volunteer Program - Grant		64,393.00	16,126.00			48,267.00
Small Cities Block Grant	400,000.00		184,857.50			215,142.50
U.S. Department of Homeland Security:						
State Homeland Security Grant	472,939.00		105,884.93			367,054.07
State Homeland Security Grant	145,331.00					145,331.00
State Homeland Security Grant		426,843.20				426,843.20
State Homeland Security Grant - II	46,053.83				46,053.83	
Federal Emergency Management Agency:						
Passed Through State Department of Law and Public Safety:						
FEMA	2,059.00		2,059.00			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2007

Program	Balance Dec. 31, 2006	Budget Statement of Revenues	Received	Transfers	Canceled	Balance Dec. 31, 2007
Federal Grants (Cont'd):						
National Foundation on the Arts and the Humanities:						
Passed Through Department of State - State Council on the Arts:						
Cultural and Heritage Commission - Promotions for the Arts	\$ 33,932.00		39,468.00			\$ 33,932.00
Cultural and Heritage Commission - Promotions for the Arts	39,468.00	\$ 134,193.00	100,645.00			33,548.00
Cultural and Heritage Commission - Promotions for the Arts						
Total Federal Grants	24,689,468.93	14,385,878.36	18,439,681.47		\$ 198,815.09	20,436,850.73
State Grants:						
Department of Health:						
Right to Know	2,462.00	9,848.00	2,462.00			2,462.00
Right to Know			7,386.00			741.98
Comprehensive Alcoholism and Drug Abuse Program			113,772.82			27,065.00
Comprehensive Alcoholism and Drug Abuse Program	114,514.80	660,772.00	633,707.00			
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:						
Alliance to Prevent Alcoholism and Drug Abuse Program	82.59					82.59
Alliance to Prevent Alcoholism and Drug Abuse Program	371,598.00	3,521.00	375,119.00			116,360.08
Alliance to Prevent Alcoholism and Drug Abuse Program		225,042.59	108,682.51			
Department of State:						
Historical Commission, Operating Support Grant		12,000.00	9,600.00			2,400.00
Historical Commission, Operating Support Grant		13,000.00	13,000.00			
2003 Local Bikeway Program Grant	379.50				379.50	
Building Arts Participation		30,000.00				30,000.00
Department of Health and Senior Services:						
Commission for the Blind and Visually Impaired:						
Blind & Visually Impaired	1,264.14					1,264.14
Blind & Visually Impaired	6,547.00	212.00	5,110.00			1,649.00
Blind & Visually Impaired		21,393.00	16,857.00			4,536.00
Augmenting Mental Health		6,000.00	6,000.00			
Department of Community Affairs:						
Handicapped Person's Recreation Opportunities Act	5,619.20					5,619.20
Handicapped Person's Recreation Opportunities Act		10,292.00	3,602.00			6,690.00
NJ Historic Trust - Courthouse	593,739.00					593,739.00
Division of Housing:						
Social Service for the Homeless	1,244.00					1,244.00
Social Service for the Homeless	20,198.00					20,198.00
Social Service for the Homeless	89,837.00		63,459.00			26,378.00
Social Service for the Homeless		307,105.00	280,329.00			26,776.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2007

Program	Budget Statement		Transfers	Canceled	Balance Dec. 31, 2007
	Balance Dec. 31, 2006	of Revenues			
State Grants (Cont'd):					
Department of Environmental Protection and Energy:					
State Aid - County Environmental Health Act	\$ 6,936.00	\$	6,936.00		
State Aid - County Environmental Health Act	150,739.00		145,561.00		\$ 5,178.00
State Aid - County Environmental Health Act		\$ 161,800.00	72,955.42		88,844.58
Division of Housing:					
Small Cities Emergency Housing Repairs	19,000.00				19,000.00
Clean Communities	5,373.94	108,638.01	108,638.01		5,373.94
Clean Communities					
Department of Education:					
Comprehensive Education Improvement Act	92,250.00	172,000.00	92,250.00		
Comprehensive Education Improvement Act			58,500.00	\$ 55,000.00	58,500.00
Department of Transportation:					
Municipal Stormwater Reg Grant	2,500.00				2,500.00
Local Bridge Bond Act of 1999	0.30				0.30
2007 Capital Transportation Program		3,177,000.00	3,177,000.00		
FY2004 FAUS- Sub-Program- Sharp Street	28,259.97				28,259.97
Division of Archives					
PARIS Grants Program	622,320.76		324,276.86		298,043.90
PARIS Grants Program	497,050.00				497,050.00
PARIS Grants Program		693,100.00	346,550.00		346,550.00
Department of Law and Public Safety:					
Division of State Police:					
Enhanced 911 Grant	77,650.00		77,650.00		85,000.00
Enhanced 911 Grant		110,000.00	25,000.00		76,805.72
Automation of Emergency Operations Center	77,280.83		475.11		1,313.35
Automation of Emergency Operations Center	30,435.47		29,122.12		170,362.25
Automation of Emergency Operations Center		178,450.00	8,087.75		
Buckle Up SJ Seat Belt Initiative					
Buckle Up SJ Seat Belt Initiative		4,000.00	4,000.00		
Attorney Identification Program	11,000.00		10,326.20		673.80
Traffic Safety Community Education	82,500.00	10,000.00	82,572.87		9,927.13
Child Passenger Safety Education Grant		1,287.00	884.75		402.25
NJ Sex Offender Ctrl Internet Reg Program		13,230.00			13,230.00
Body Armor Replacement		20,103.15	20,103.15		

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2007

Program	Balance Dec. 31, 2006	Budget Statement of Revenues	Received	Transfers	Canceled	Balance Dec. 31, 2007
State Grants (Cont'd):						
New Jersey Transit:						
Senior Citizen and Disabled Resident Transportation Assistance Act	\$ 20,537.54		361,847.94			\$ 20,537.54
Senior Citizen and Disabled Resident Transportation Assistance Act	361,847.94	\$ 593,810.00	77,116.25			516,693.75
Senior Citizen and Disabled Resident Transportation Assistance Act	8,750.00		8,750.00			
Veterans Transportation System	25,142.00	15,000.00	6,250.00			8,750.00
Veterans Transportation System			8,300.00			16,842.00
Senior Health Ins Prog Ship						6,800.00
Senior Health Ins Prog Ship		6,800.00				
Total State Grants	3,327,058.98	6,564,403.75	6,692,239.76	\$ -	\$ 55,379.50	3,143,843.47
Total--All Grants	\$ 28,016,527.91	\$ 20,950,282.11	\$ 25,131,921.23	\$ -	\$ 254,194.59	\$ 23,580,694.20

Transferred from Unappropriated Grant Reserves	\$ 10,400.00
Transferred from Trust Funds	864,770.00
Cash Receipts	24,256,751.23
	<u>\$ 25,131,921.23</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of 2006 Appropriation Reserves
 For the Year Ended December 31, 2007

	Balance		Balance After Modification	Paid or Charged	Balance Lapsed
	Encumbered	Dec. 31, 2006 Reserved			
<u>General Government</u>					
Board of Chosen Freeholders:					
Salaries and Wages - Freeholders		\$ 2,038.80	\$ 2,038.80	\$ 2,038.45	\$ 0.35
Other Expenses - Freeholders	\$ 31,123.82	1,344.85	32,468.67	30,498.53	1,970.14
County Clerk:					
Salaries and Wages	16,751.84	21,666.28	21,666.28	8,610.14	13,056.14
Other Expenses		18,836.41	35,588.25	16,839.31	18,748.94
Department of Finance:					
Salaries and Wages	30,427.44	12,052.43	20,152.43	20,123.23	29.20
Other Expenses	123,000.00	33,541.86	58,869.30	34,270.97	24,598.33
Auditor			120,000.00	120,000.00	
Computerized Data Processing:					
Salaries and Wages	15,777.81	17,047.43	17,047.43	5,021.85	12,025.58
Other Expenses		10,491.55	26,269.36	15,786.66	10,482.70
Board of Taxation:					
Salaries and Wages	198.00	3,395.62	3,395.62	2,711.67	683.95
Other Expenses		3,192.50	3,390.50	988.62	2,401.88
Board of Elections:					
Salaries and Wages	12,396.98	10,467.00	10,467.00	6,124.59	4,342.41
Other Expenses		53,806.32	66,203.30	10,393.47	55,809.83
Legal Department - County Counsel:					
Salaries and Wages	21,725.84	2,438.51	2,438.51	2,042.74	395.77
Other Expenses		76,014.58	97,740.42	11,742.31	85,998.11
County Surrogate:					
Salaries and Wages	683.50	23,723.61	23,723.61	5,448.80	18,274.81
Other Expenses		133.73	817.23	665.73	151.50
County Adjuster's Office:					
Salaries and Wages	1,580.66	1,369.97	1,369.97	1,279.17	90.80
Other Expenses		20,976.87	37,557.53	27,489.96	10,067.57
Planning and Development:					
Salaries and Wages	21,273.01	72,118.65	61,368.65	10,315.57	51,053.08
Other Expenses		49,372.58	70,645.59	18,329.47	52,316.12

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of 2006 Appropriation Reserves
 For the Year Ended December 31, 2007

	Balance		Balance After	Paid or	Balance
	Encumbered	Reserved			
<u>General Government (Cont'd)</u>					
Buildings and Grounds:					
Salaries and Wages		\$ 79,872.52	\$	27,936.93	\$ 51,935.59
Other Expenses	\$ 111,497.56	77,124.75	188,622.31	103,430.61	85,191.70
<u>Regulation / Code Enforcement</u>					
County Board of Construction Appeals		500.00	500.00		500.00
Consumer Affairs / Weights and Measures:					
Salaries and Wages	3,721.47	15,902.33	15,902.33	2,264.91	13,637.42
Other Expenses		1,046.39	4,767.86	3,455.71	1,312.15
<u>Insurance</u>					
Other Insurance Premiums		1,894.12	1,894.12		1,894.12
Group Insurance Plan - Employee	129,852.69	1,178,962.54	1,308,815.23	69,971.44	1,238,843.79
<u>Public Safety</u>					
Emergency Medical Services Training & Dispatch Center:					
Salaries and Wages		191,854.76	191,854.76	22,384.42	169,470.34
Other Expenses	20,242.38	36,624.02	56,866.40	16,473.57	40,392.83
Emergency Management Services:					
Salaries and Wages		738.26	8,038.26	6,468.73	1,569.53
Other Expenses	3,887.74	18.70	3,906.44	1,565.97	2,340.47
Sheriffs' Office:					
Salaries and Wages		142,336.15	142,336.15	46,776.47	95,559.68
Other Expenses	209,942.65	25,558.63	235,501.28	200,811.91	34,689.37
County Medical Examiner - Other Expenses	627.00	164,802.56	165,429.56	159,396.20	6,033.36
Prosecutors Office:					
Salaries and Wages		409,705.13	409,705.13	135,265.18	274,439.95
Other Expenses	75,925.38	3,480.45	79,405.83	79,333.58	72.25

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of 2006 Appropriation Reserves
 For the Year Ended December 31, 2007

	Balance		Balance After	Paid or	Balance
	Encumbered	Reserved			
	Dec. 31, 2006				
<u>Public Safety (Cont'd)</u>					
Jail:					
Salaries and Wages		\$ 407,320.74	\$	171,947.81	\$ 235,372.93
Other Expenses	\$ 446,736.14	207,799.47	654,535.61	435,869.17	218,666.44
Juvenile Detention:					
Salaries and Wages	20,635.25	106,779.67	106,779.67	45,888.06	60,891.61
Other Expenses		30,710.30	51,345.55	19,303.37	32,042.18
<u>Roads and Bridges</u>					
Roads and Bridges:					
Salaries and Wages	197,067.10	88,607.39	88,607.39	29,148.14	59,459.25
Other Expenses		9,591.50	206,658.60	165,265.42	41,393.18
Traffic Engineer:					
Salaries and Wages	37,429.27	20,979.71	20,979.71	2,288.79	18,690.92
Other Expenses		1,287.23	38,716.50	28,838.71	9,877.79
Engineering Department:					
Salaries and Wages		30,573.96	30,573.96	11,828.22	18,745.74
Other Expenses	4,398.33	128.89	4,527.22	3,805.12	722.10
Mosquito Control N.J.S.A. (26:9-27 et al):					
Salaries and Wages		32,422.98	32,422.98	9,446.70	22,976.28
Other Expenses	4,431.00	4,484.07	8,915.07	5,738.24	3,176.83
<u>Health and Welfare</u>					
Burial of Indigent	1,450.00	2,400.00	3,850.00	1,800.00	2,050.00
Office on Aging and Disabled:					
Salaries and Wages		42,317.52	42,317.52	12,572.37	29,745.15
Other Expenses	5,030.31	149,560.43	154,590.74	79,919.72	74,671.02
Alcoholic & Drug Abuse Treatment Clinic:					
Salaries and Wages	1,791.15	11,720.35	11,720.35	1,718.04	10,002.31
Other Expenses		10,363.13	12,144.28	116.42	12,027.86

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of 2006 Appropriation Reserves
 For the Year Ended December 31, 2007

	Balance		Balance After Modification	Paid or Charged	Balance Lapsed
	Dec. 31, 2006 Encumbered	Reserved			
<u>Health and Welfare (Cont'd)</u>					
Peer Grouping:					
Salaries and Wages - Office on Aging & Disabled	\$	16,134.60	\$	5,225.70	\$
Contributions to Social Service Agencies	\$	68,057.17	\$	75,208.16	\$
Human Services:					
Other Expenses		5,022.88		11,195.44	505.44
Contributions to Social Service Agencies		14,787.50		14,787.50	14,850.00
Cumberland Manor:					
Salaries and Wages		183,854.84		191,759.71	95.13
Other Expenses		365,727.30		472,339.15	75,765.89
<u>Parks, Recreation, Public Celebrations and Public Ceremonies</u>					
Recreation Commission (RS 40:12-1 et. seq.):					
Salaries and Wages		2,246.67		1,357.58	4,339.09
Other Expenses		6,078.19		6,220.37	1,628.82
War Veterans Burial & Grave Decorations:					
Salaries and Wages		949.20		860.80	88.40
Other Expenses		208.71		257.87	8,794.31
<u>Education</u>					
Reimbursement for Residents Attending Out of County					
Two Year Colleges (N.J.S. 18A 64A:23)		2,360.00		6,393.78	29,021.15
County Extension Service Farm and Home Demonstrations:					
Salaries and Wages		71,830.85		8,075.97	63,754.88
Other Expenses		7,815.35		7,309.47	9,292.30
Office of the County Superintendent of Schools:					
Salaries and Wages		11,517.55		6,309.13	5,208.42
Other Expenses		1,513.22		1,635.56	7,370.77
Salary Adjustments		88,600.00		88,600.00	88,600.00
Educational Fund		66,345.00		18,843.50	47,501.50

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND

Statement of 2006 Appropriation Reserves
For the Year Ended December 31, 2007

	Balance		Balance After Modification	Paid or Charged	Balance Lapsed
	Dec. 31, 2006 Encumbered	Reserved			
<u>Utilities</u>					
Central Switchboard:		5,661.35	5,661.35	3,827.26	1,834.09
Salaries and Wages	\$ 37,564.87	\$ 7,566.51	\$ 45,131.38	\$ 39,575.50	\$ 5,555.88
Other Expenses	4,000.00	2,517.62	7,017.62	7,017.61	0.01
Lighting on Highways and Bridges	652.66	95.60	748.26	10.40	737.86
Postage	172,146.00	193,740.67	365,886.67	192,886.12	173,000.55
Facilities Costs		6,972.97	6,972.97	6,972.97	
Gasoline		3,768.50	3,768.50		3,768.50
Matching Funds for Grants	80,419.00	9,274.00	89,693.00	87,784.00	1,909.00
Contingent					
<u>Deferred Charges & Statutory Expenditures:</u>					
Prior Year Bills:					
Bridgeton Plumbing		0.08	0.08		0.08
Contribution to					
Pension		19,756.45	19,756.45		19,756.45
Social Security System (OASI)		20,968.90	20,968.90	(1,919.80)	22,888.70
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)		21,649.00	21,649.00	(73.37)	21,722.37
	\$ 2,315,957.17	\$ 4,959,044.10	\$ 7,275,001.27	\$ 3,415,611.55	\$ 3,859,389.72

Payments \$ 3,385,194.55
 Refunds (3,081.78)
 Transfer to Accounts Payable 33,498.78
\$ 3,415,611.55

COUNTY OF CUMBERLAND
CURRENT FUND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Encumbrances
 For the Year Ended December 31, 2007

	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Balance Dec. 31, 2006	\$ 2,315,957.17	\$ 9,912,821.03
Increased by Charges to:		
2007 Budget Appropriations	\$ 2,823,598.96	
Reserve for Federal and State Grants -- Appropriated		\$ 3,082,808.52
	<u>2,823,598.96</u>	<u>3,082,808.52</u>
Decreased by:		
Transfer to Appropriation Reserves	2,315,957.17	12,995,629.55
Reserve for Federal and State Grants -- Appropriated		<u>9,912,821.03</u>
Balance Dec. 31, 2007	\$ <u>2,823,598.96</u>	\$ <u>3,082,808.52</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Accounts Payable
 For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$ 64,824.45
Increased by:		
Transfer from Appropriation Reserves		33,498.78
		98,323.23
Decreased by:		
Payments	\$ 5,833.66	
Accounts Payable Canceled	55,154.79	
		60,988.45
Balance Dec. 31, 2007		\$ 37,334.78

Analysis of Balance Dec. 31, 2007

Allied Fire & Safety Equip Inc		\$ 3,836.00
Triad Associates Inc.		2,116.25
Daily Journal Inc.		125.00
Ikon Office Solutions		102.89
Tri-County Termite & Pest		1,141.00
Allied Fire & Safety Equip Inc		3,000.00
Waste Management of NJ Inc.		100.00
Waste Management of NJ Inc.		838.58
Peter R Wine		250.00
Stewart Business Systems		163.01
SJ Healthcare-Newcomb		1,980.00
HCSC Laundry		1,976.84
Bowman & Company LLP		4,500.00
Atlanticare Admin., Inc.		5,655.34
CFG Health Systems LLC		5,145.00
Symphony Mobilex		720.00
Atlanticare Admin., Inc.		1,440.00
Pharma-Care Inc.		564.32
HCSC Laundry		217.86
Druzak Medical Inc.		991.19
Karen L Corneal		1,127.50
Millville Rescue Squad		130.00
H & R Healthcare, L.P.		1,214.00
		\$ 37,334.78

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Due To NJ - Reserve for Capital Transportation Program Expenditures
For the Year Ended December 31, 2007

Balance Dec. 31, 2006	\$	580,982.47
Increased by:		
Interest Earned -- Capital Transportation Program		412,763.81
		993,746.28
Decreased by:		
Anticipated as Revenue in 2007 Budget		580,982.47
Balance Dec. 31, 2007	\$	412,763.81

Exhibit SA-13

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Due To NJ - Reserve for Chapter 12 Bond Interest Expenditures
For the Year Ended December 31, 2007

Accrued in 2007:		
Interest Earned -- Due to State of New Jersey Chapter 12 Bond Interest	\$	248,464.26
Balance Dec. 31, 2007	\$	248,464.26

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held by County Treasurer
For the Board of Health
For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$ 2,358,803.96
Increased by:		
Interest Earnings Allocation from Current Fund	\$ 95,622.32	
Funds Collected for the Board of Health	2,801,475.18	
		2,897,097.50
		5,255,901.46
Decreased by:		
Payments for the Board of Health		2,680,201.11
Balance Dec. 31, 2007		\$ 2,575,700.35

Exhibit SA-15

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held By County Treasurer
For the County Library
For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$ 151,989.21
Increased by:		
2007 Budget Appropriation	\$ 722,000.00	
Funds Collected for the County Library	581,863.47	
		1,303,863.47
		1,455,852.68
Decreased by:		
Payments for the County Library		1,322,916.45
Balance Dec. 31, 2007		\$ 132,936.23

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants--Unappropriated
 For the Year Ended December 31, 2007

	<u>Balance</u> <u>Dec. 31, 2006</u>	<u>Collected</u>	<u>Anticipated as</u> <u>Revenue in</u> <u>Budget</u>	<u>Balance</u> <u>Dec. 31, 2007</u>
Federal Grants:				
U.S. Department of Labor:				
Passed Through Department of Labor:				
Workforce New Jersey Area Contract (Interest Earned)	\$ 107,066.38	\$ 8,384.68		\$ 115,451.06
U.S. Bureau of Justice:				
Passed Through State Department of Law and Public Safety:				
Division of Criminal Justice:				
Local Law Enforcement Block Grant	548.00			548.00
U.S. Department of Health and Human Services:				
Passed Through State Department of Health and Human Services:				
Social Services Block Grant (HSAC/CIAC)		4,738.00		4,738.00
Total Federal Grants	<u>107,614.38</u>	<u>13,122.68</u>	<u>\$ -</u>	<u>120,737.06</u>
State Grants:				
Department of Community Affairs:				
Small Cities Emergency Housing Repairs	7,427.20	27,084.30		34,511.50
Department of State:				
Historical Commission, Operating Support Grant	10,400.00		10,400.00	-
Total State Grants	<u>17,827.20</u>	<u>27,084.30</u>	<u>10,400.00</u>	<u>34,511.50</u>
Total--All Grants	<u>\$ 125,441.58</u>	<u>\$ 40,206.98</u>	<u>\$ 10,400.00</u>	<u>\$ 155,248.56</u>

COUNTY OF CUMBERLAND
FEDERAL AID STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2007

	Balance Dec. 31, 2006		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2007
	Encumbered	Reserved						
Federal Grants:								
U.S. Department of Health and Human Services:								
Passed Through N.J. Department of Health and Senior Services:								
Special Services for the Aging - Title III, Part C - Nutrition Services:								
Older Americans	\$	140,483.12	\$	140,483.12	\$	(5,289.44)		\$ 135,183.68
Special Services for the Aging - Title III, Part C - Nutrition Services:								
Older Americans		50,795.45		50,795.45		(988.15)		49,807.30
Special Services for the Aging - Title III, Part C - Nutrition Services:								
Older Americans	\$	18,548.70		253,918.70		(49,356.70)		204,562.00
Special Services for the Aging - Title III, Part C - Nutrition Services:								
Older Americans		94,497.59		276,120.90	\$	154,294.16		125,301.74
Special Services for the Aging - Title III, Part C - Nutrition Services:								
Older Americans				1,892,992.00	\$	1,680,635.67	\$	209,391.33
Passed Through N.J. Department of Human Services:								
Medical Assistance								
Childhood Lead Poisoning Prevention	4,338.75	251.98	4,590.73		4,574.89			15.84
Childhood Lead Poisoning Prevention		3,537.05	3,537.05	14,733.00	14,630.10			102.90
Childhood Lead Poisoning Prevention	4,353.41	26,531.80	30,885.21	41,539.00	63,731.33			3,537.05
Emergency Lead Poisoning Relocation				209,000.00	110,216.03			8,692.88
Federal Abstinence Education Program		52,151.69	52,151.69		(1,148.31)		53,300.00	98,783.97
Federal Abstinence Education Program		1,386.31	1,386.31				1,386.31	483.07
Federal Abstinence Education Program	708.33	483.07	483.07					604.24
Federal Abstinence Education Program		17,240.16	17,948.49		17,344.25			64,902.64
Social Services Block Grant (Health/DYFS)		60,718.05	60,718.05					62,545.07
Social Services Block Grant (Health/DYFS)		11,085.43	11,085.43				0.06	30,584.09
Social Services Block Grant (Health/DYFS)	68,871.27	33,266.18	102,137.45	1,102,955.00	71,553.36			43,465.31
Social Services Block Grant (Health/DYFS)		3,678.15	3,678.15				3,678.15	483.07
Social Services Block Grant (Alcohol)		1,370.06	1,370.06		1,370.06			604.24
Social Services Block Grant (Alcohol)		2,424.49	2,424.49	86,410.00	86,203.19			206.81
Social Services Block Grant (Alcohol)	362,324.48	6,993.65	369,318.13					2,514.49
HIV Emergency Relief					352,228.74	90.00		16,999.39
HIV Emergency Relief					659,774.27	(90.00)		55,579.73
Minority AIDS Incentive Program					68,510.00			23,107.00
HIV Emergency Relief - Senior Transportation					16,893.00			
Division of Youth and Family Services - Juvenile Justice Commission:								
State and Community Partnership								
State and Community Partnership		4,860.00	4,860.00					4,860.00
State and Community Partnership		6,433.89	6,433.89				6,433.89	6,257.44
State and Community Partnership		20,760.62	20,760.62				14,503.18	27,211.00
State and Community Partnership	41,542.20	639.81	42,182.01		14,971.01			50,729.82
State and Community Partnership	59,880.99	5,665.40	65,546.39		14,816.57			32,762.40
State and Community Partnership	51,992.89	72,021.95	124,014.84		91,252.44			3,845.66
State and Community Partnership				450,164.00	421,580.34	(4,738.00)		1,343.71
Social Services Block Grant (HSAC/CIAC)		1,343.71	1,343.71					607.98
Social Services Block Grant (HSAC/CIAC)	72.00	535.98	607.98					1,112.21
Social Services Block Grant (HSAC/CIAC)	508.14	2,772.12	3,280.26					1,403.86

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AID STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2007

	Balance Dec. 31, 2006		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2007
	Encumbered	Reserved						
Federal Grants (Cont'd):								
U.S. Department of Health and Human Services (Cont'd)								
Passed Through N.J. Department of Health and Senior Services:								
Special Child Health Services - Part C EIP								
Special Child Health Services - Case Management								
Special Child Health Services - Part C EIP	\$ 1,179.08	\$ 109,672.45	\$ 110,851.53	\$ 3,000.00	\$ 31,354.28	\$ 3,000.00		\$ 26,061.56
Special Child Health Services - Case Management				88,085.00	96,159.01	(3,000.00)		3,407.44
Special Child Health Services - Part C EIP				218,790.00	24,880.01			11,682.52
Special Child Health Services - Case Management					65,696.38			43,204.99
Special Child Health Services - Part C EIP								153,093.62
U.S. Bureau of Justice:								
Passed Through N.J. Department of Law and Public Safety:								
Division of Criminal Justice:								
Sexual Assault Nurse Examiner	464.63	16,180.68	16,645.31		4,081.56			12,563.75
Sexual Assault Nurse Examiner	17,513.00	72,583.28	90,096.28	94,699.00	84,944.71		\$ 2,300.00	5,151.57
Sexual Assault Nurse Examiner					54,316.23			38,082.77
Victims of Crime Act	30.62		30.62		30.62			
Victims of Crime Act	454.85	360,912.99	361,367.84		317,025.51		41,327.29	3,015.04
Victims of Crime Act				420,159.00	115,804.31			304,354.69
Multi-Jurisdictional Narcotics Task Force	10,915.00	21,475.00	32,390.00		32,390.00			23,082.27
Multi-Jurisdictional Narcotics Task Force				223,536.00	200,473.73			137.59
Community Gun Violence Prosecutor		8,102.95	8,102.95		7,965.36			12,983.13
Community Gun Violence Prosecutor				15,139.00	2,145.87			38,689.50
Project Safe Neighborhoods				46,000.00	7,310.50			
Community Justice Program	1,159.81	63,043.03	64,202.84		64,202.84			8,117.60
Federal Bullet Vest Grant		8,117.60	8,117.60					11,564.76
Federal Bullet Vest Grant				11,564.76	14,074.00		6,007.39	
NCHIP Grant		11,802.60	11,802.60					
Juvenile Accountability Incentive Grant (JAIG)		6,007.39	6,007.39		7,225.55			
Juvenile Accountability Incentive Grant (JAIG)	7,225.55		7,225.55		1,960.73			2,762.65
Juvenile Accountability Incentive Grant (JAIG)	1,960.73		1,960.73		1,366.71			
Juvenile Accountability Incentive Grant (JAIG)	4,129.36		4,129.36		18,067.00			137,346.00
SCAPP - State Criminal Alien Assistance Program				18,067.00				
Division of Highway Traffic Safety:				137,346.00				
State & Community Highway Safety Grant		14,264.86	14,264.86					14,264.86
State & Community Highway Safety Grant		3,637.09	3,637.09					3,637.09
Federal Emergency Management Agency:								
Passed Through N.J. Department of Law and Public Safety:								
FEIMA - Homeless				2,059.00				2,059.00
U.S. Department of Labor:								
Passed Through N.J. Department of Labor:								
Workforce Investment Act (7/1/05-6/30/2006)	474.60	2,836,253.58	2,836,728.18		(1,374.00)	(2,838,102.18)		1,512,511.37
Workforce New Jersey Area Contract (7/1/06-6/30/2007)	27,383.84	3,550,284.03	3,577,667.87	125,395.40	5,028,654.08	2,838,102.18		4,439,245.33
Workforce New Jersey Area Contract (7/1/07-6/30/2008)				6,207,244.00	1,767,998.67			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AID STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2007

	Balance Dec. 31, 2006		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2007
	Encumbered	Reserved						
Federal Grants (Cont'd):								
U.S. Department of Labor:								
Passed Through N.J. Transit:								
DHS Special Initiative & Transportation		\$ 3,571.93	\$ 3,571.93		\$ 296,950.46			\$ 3,571.93
DHS Special Initiative & Transportation		305,132.54	305,132.54		105,569.57			8,182.08
DHS Special Initiative & Transportation		120,000.00	120,000.00	\$ 489,659.00	59,303.81			364,089.43
Local CMAQ Initiative		5,706.40	5,706.40					60,696.19
Faith Based & Community Based Organization								5,706.40
Federal Transit Administration:								
Passed Through N.J. Transit:								
FTA Section 5307 Capital & Operating Assistance Formula Grants		111,218.45	111,218.45					111,218.45
FTA Section 5307 Capital & Operating Assistance Formula Grants		1,558.68	1,558.68					1,558.68
FTA Section 5307 Capital & Operating Assistance Formula Grants	\$ 2,300.00	231,868.79	234,168.79		15,000.00			219,168.79
FTA Section 5307 Capital & Operating Assistance Formula Grants	16,833.17	297,129.46	313,962.63	42,587.00	87,839.39			288,710.24
FTA Section 5307 Capital & Operating Assistance Formula Grants	8,000.00	33.26	8,033.26	1,291,484.00	843,937.92			447,546.08
JARC Interlocal Agreement (Improvement Author)		427,276.49	427,276.49		200,431.93			226,844.56
JARC Interlocal Agreement (Improvement Author)		144,988.76	349,494.18		158,447.17			191,047.01
Intermodal Surface Transportation Efficiency Act	204,525.42	78,730.00	259,418.50		41,938.98			217,479.52
Intermodal Surface Transportation Efficiency Act - Cape Rd/Cuaseway	180,688.50	68,479.90	850,847.00		782,367.10			68,479.90
Intermodal Surface Transportation Efficiency Act - Irving Ave.	782,367.10	88,108.00	123,464.45		25,356.45			98,108.00
Federal Highway - Southwest Blvd.	25,356.45	51,868.35	793,604.00		741,715.65			51,868.35
Federal Highway - 553 Bridgeton-Port Norris	741,715.65	51,868.35	2,318,117.53	10,080.00	2,328,197.53			
Federal Highway - Buckshutem Rd - CR 670 Resurf	2,318,117.53	588.70	588.70				\$ 588.70	
Subregional Planning Grant	20,105.37	47,998.09	68,103.46		20,105.37			47,998.09
Subregional Planning Grant				90,500.00	56,974.31			31,525.69
Subregional Planning Grant								
Federal Transit Capital and Operating Assistance Formula Grants		7,591.22	7,591.22					7,591.22
Section 5311 Capital & Operating								
Section 5311 Capital & Operating	300.00	11,368.19	11,668.19					11,668.19
Federal Transit Capital and Operating Assistance Formula Grants								
Section 5311 Capital & Operating		9.09	9.09					9.09
Section 5311 Capital & Operating								
Section 5311 Capital and Operating Assistance Formula Grants		279,179.18	279,179.18		279,179.18			
Section 5311 Capital & Operating				288,683.00	40,420.24			248,262.76
Section 5311 Capital & Operating								
U.S. Department of Action:								
Direct Programs:								
Retired Senior Volunteer Program - Grant		38.00	38.00					38.00
Retired Senior Volunteer Program - Match		5,236.26	5,236.26					5,236.26
Retired Senior Volunteer Program - Grant		0.02	0.02				0.02	
Retired Senior Volunteer Program - Match		23,500.52	23,500.52					23,500.52
Retired Senior Volunteer Program - Grant		3,266.74	3,266.74					3,266.74
Retired Senior Volunteer Program - Match		5,118.68	5,118.68					4,491.28
Retired Senior Volunteer Program - Grant		35,083.21	35,083.21		627.40			365.04
Retired Senior Volunteer Program - Match	13.34	52,553.93	52,670.81		34,731.51			8,331.04
Retired Senior Volunteer Program - Grant	116.86				44,339.77			36,034.84
Retired Senior Volunteer Program - Match		57,254.50	227,172.50		18,552.88			52,083.12
Retired Senior Volunteer Program - Grant					223,805.50			3,367.00
Small Cities Block Grant	169,918.00							

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AID STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2007

	Balance Dec. 31, 2006		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2007
	Encumbered	Reserved						
Federal Grants (Cont'd):								
U.S. Department of Homeland Security:								
State Homeland Security Grant	\$ 167,667.04	\$ 33.20	\$ 33.20			\$ 32.20	\$	\$ 1.00
State Homeland Security Grant		275,434.94	443,101.98		\$ 453,774.12	\$ 11,000.00		327.86
State Homeland Security Grant		101,133.77	101,133.77		93,396.73	(11,000.00)		7,737.04
State Homeland Security Grant		1,008.19	1,008.19	\$ 426,843.20	404.19			415,843.20
CERT Trailer Supplies		438.57	438.57				438.57	604.00
State Homeland Security Grant - II								
U.S. Department of Housing and Urban Development:								
Empowerment Zone		5,559,300.03	5,559,300.03		1,441,445.34			4,117,854.69
National Foundation on the Arts and the Humanities:								
Passed Through Department of State - State Council on the Arts:								
Cultural and Heritage Commission - Promotions for the Arts	250.00	33,932.00	34,182.00		23,108.57			34,182.00
Cultural and Heritage Commission - Promotions for the Arts	20,275.00	3,140.57	23,415.57		129,865.08			307.00
Cultural and Heritage Commission - Promotions for the Arts				134,193.00				4,327.92
	5,439,079.27	16,530,462.85	21,969,542.12	15,213,366.76	21,557,141.95	152,474.64		15,473,292.29
State Grants:								
N.J. Department of Health and Senior Services:								
State Aid - County Environmental Health Act	496.00	15,125.83	15,621.83		12,692.83			2,929.00
State Aid - County Environmental Health Act				181,800.00	102,363.76			59,436.24
Right to Know				9,848.00	9,848.00			
Comprehensive Alcoholism and Drug Abuse Program	90.58	13,804.62	13,895.20		37,977.58	90.58		
Comprehensive Alcoholism and Drug Abuse Program	20,651.96		34,456.56	3,521.00	644,344.76			65,939.24
Comprehensive Alcoholism and Drug Abuse Program				710,284.00				1,244.00
Social Services for the Homeless		1,244.00	1,244.00					
Social Services for the Homeless		21,040.92	21,040.92					21,040.92
Social Services for the Homeless	71,554.53	2,381.00	73,935.53		46,355.70			27,579.83
Social Services for the Homeless				307,105.00	307,105.00			
Commission for the Blind and Visually Impaired:								
Blind & Visually Impaired		1,511.25	1,511.25					1,511.25
Blind & Visually Impaired		411.53	411.53					411.53
Blind & Visually Impaired		2,534.11	2,534.11		764.75			1,981.36
Blind & Visually Impaired				212.00	20,729.62			663.38
Senior Health Insurance Program (SHIP)	340.15	1,455.42	1,795.57					1,795.57
Additional SHIP - Supplement		1,505.44	1,505.44					1,505.44
Senior Health Insurance Program (SHIP)	1,961.37	2,338.42	4,299.79		3,296.99			1,002.80
Senior Health Insurance Program (SHIP)				10,087.00	4,463.89			5,623.11
Augmenting Mental Health		65.40	65.40					65.40
Augmenting Mental Health		116.24	116.24					116.24
Augmenting Mental Health	85.97	5,808.25	5,894.22		5,871.82			22.40
Augmenting Mental Health				6,000.00	1,857.28			4,142.72
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:								
Alliance to Prevent Alcoholism and Drug Abuse Program	75.00	82.59	157.59		75.00			82.59
Alliance to Prevent Alcoholism and Drug Abuse Program	48,792.87	428.62	49,221.49		48,479.51			741.98
Alliance to Prevent Alcoholism and Drug Abuse Program				225,042.59	223,673.54			1,369.05
N.J. Department of Community Affairs:								
Handicapped Person's Recreation Opportunities Act				10,292.00	9,716.00			576.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AID STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2007

	Balance Dec. 31, 2006		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2007
	Encumbered	Reserved						
State Grants (Cont'd):								
Division of Archives:								
PARIS Grants Program	\$ 465,271.98	\$ 269,403.81	\$ 465,271.98	\$	\$ 465,243.95			\$ 28.03
PARIS Grants Program	593,070.00		862,473.81	\$ 683,100.00	862,445.62			28.19
PARIS Grants Program					95,083.24			598,016.76
N.J. Department of Community Affairs:								
Division of Housing:								
Small Cities Emergency Housing Repairs	1,498.00	41,302.00	42,800.00		42,800.00			2,781.07
SCBG - Housing Rehab Program Income		2,781.07	2,781.07					
N.J. Department of Education:								
Comprehensive Education Improvement Act	343.49		343.49		343.49			
Comprehensive Education Improvement Act	1,573.52	155,905.08	157,478.60		154,784.37			2,694.23
Comprehensive Education Improvement Act				428,165.00	192,863.25	\$ 55,000.00		180,301.75
N.J. Department of State:								
2003 Local Bikeway Program Grant	573,622.50	864.00	864.00		573,622.50	864.00		739.00
NJ Historic Trust - Courthouse		739.00	574,361.50					12,000.00
Historical Commission, Operating Support Grant					13,000.00			13,000.00
Historical Commission, Operating Support Grant					30,000.00			30,000.00
Building Arts Participation								
N.J. Department of Law and Public Safety:								
Division of State Police:								
911 Coordinator Funding OETS	2,560.00	84.72	84.72		84.72			19,999.75
911 Coordinator Funding OETS		21,409.94	23,969.94		3,970.19			
911 Coordinator Funding OETS					285,797.57			730.43
Enhanced 911 Grant	240,897.57	45,630.43	286,528.00		33,800.44			43,849.56
Enhanced 911 Grant - General Assist		77,650.00	77,650.00					85,000.00
Enhanced 911 Grant					1,406.61			23,593.39
911 Coordinator Funding OETS								18,778.58
Cumberland Emergency Exercises		18,778.58	18,778.58		(979.46)			18,778.58
Radiology Emergency Response Plan	170.00	75,656.26	75,826.26					76,805.72
Radiology Emergency Response Plan	16,481.80	6,244.19	22,725.99		18,971.65			3,754.34
Radiology Emergency Response Plan					134,868.58			43,581.42
Buckle Up SJ Seat Belt Initiative		320.45	320.45					320.45
Buckle Up SJ Seat Belt Initiative		4,000.00	4,000.00					4,000.00
Buckle Up SJ Seat Belt Initiative					4,000.00			
Child Passenger Safety Education Grant								402.25
Child Abuse and Neglect					884.75			
Project Vision Pilot Program	1,798.14	50,000.00	1,798.14		1,798.14			
Project Vision Pilot Program					50,000.00			
Attorney Identification Program	30.00	673.80	703.80		30.00			673.80
Traffic Safety Community Education	12,015.76	86,308.24	78,324.00		78,453.55			9,870.45
NJ Sex Offender Ctrl Internet Reg Prog		14,520.00	14,520.00		14,520.00			13,230.00
NJ Sex Offender Ctrl Internet Reg Prog								8,446.65
Body Armor					11,656.50			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AID STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2007

	Balance Dec. 31, 2006		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2007
	Encumbered	Reserved						
State Grants (Cont'd):								
N.J. Department of Transportation:								
Municipal Stormwater Reg Grant		\$ 8,900.00	\$ 8,900.00					\$ 8,900.00
Capital Transportation Program - 2000		116,220.12	116,220.12					116,220.12
Capital Transportation Program - 2001		29,701.10	29,701.10		\$ 29,701.10			
Capital Transportation Program - 2002	\$ 153,075.00	970,717.28	1,123,792.28		80,802.50			1,042,989.78
Capital Transportation Program - 2003	284,473.62		284,473.62		284,473.62			
Capital Transportation Program - 2004	145,860.01	604,310.88	750,170.89		720,193.77			29,977.12
Capital Transportation Program - 2005	900,222.02	1,476,000.01	2,376,222.03		2,339,944.12			36,277.91
Capital Transportation Program - 2006	562,883.99	1,749,085.48	2,311,979.47		2,290,709.04			21,270.43
Capital Transportation Program - 2007	347,647.35	1,816,026.28	2,163,673.63		879,352.37			1,284,321.26
Clean Communities Entitlement Program		5,373.94	5,373.94	\$ 3,177,000.00	607,995.00			2,569,005.00
Clean Communities Entitlement Program		5,931.08	5,931.08					5,373.94
Clean Communities Entitlement Program		28,259.97	28,259.97	108,638.01				5,931.08
FY2004 FAUS - Sub Program - Sharp Street								28,259.97
New Jersey Transit:								
Senior Citizen and Disabled Resident Transportation Assistance Act		28,476.60	28,476.60					28,476.60
Senior Citizen and Disabled Resident Transportation Assistance Act	220.00	21,889.77	22,109.77			\$ (20,538.43)		1,571.34
Senior Citizen and Disabled Resident Transportation Assistance Act	25,978.58	106,114.38	132,092.96		118,131.53			34,499.86
Senior Citizen and Disabled Resident Transportation Assistance Act				593,810.00	514,984.69			78,825.31
N.J. Department of Military and Veterans Affairs:								
Veterans Transportation System		268.19	268.19					268.19
Veterans Transportation System		701.36	701.36					701.36
Veterans Transportation System		7,883.98	7,883.98		7,883.98			
Veterans Transportation System				15,000.00	5,569.67			
Total State Grants	4,473,741.76	7,897,995.63	12,371,737.39	6,873,367.75	12,534,445.09		55,954.58	6,654,705.47
Total--All Grants	\$ 9,912,621.03	\$ 24,428,458.48	\$ 34,341,279.51	\$ 22,086,734.51	\$ 34,091,587.04	\$ -	\$ 208,429.22	\$ 22,127,987.76

Reserve for Encumbrances Disbursed -- Vendors

\$ 3,082,808.52
31,008,778.52
\$ 34,091,587.04

SUPPLEMENTAL EXHIBITS

TRUST FUND

COUNTY OF CUMBERLAND
TRUST FUND

Statement of Trust Cash and Reconciliation per N.J.S.A. 40A:5-5 -- Treasurer
For the Year Ended December 31, 2007

	<u>Trust Fund</u>	<u>Audio-Visual Aid Fund</u>	<u>County Open Space Fund</u>
Balance Dec. 31, 2006	\$ 6,938,837.22	\$ 96,140.39	\$ 2,026,577.34
Increased by Receipts:			
Accounts Receivable -- Gasoline	\$ 310,817.17		
Reserve for Payroll Taxes Payables	51,038,355.10		
Reserve for Performance Guarantee Deposits	1,452.00		
Miscellaneous Trust Reserves	4,907,731.08		
Reserve for County Prosecutor's Law Enforcement Trust Account	170,615.21		
Reserve for County Prosecutor's Seized Asset Trust Account	135,897.71		
Reserve for County Prosecutor's Federal Justice Account	5,951.04		
Reserve for County Prosecutor's Asset Maintenance Account	19,975.20		
Reserve for Farmland Preservation			
Reserve for Audio-Visual Aid	\$ 159,953.92		
	<u>56,590,794.51</u>	<u>159,953.92</u>	<u>1,606,234.50</u>
Decreased by Disbursements:			
Accounts Receivable -- Gasoline	331,344.08		
Reserve for Payroll Taxes Payables	51,004,692.48		
Reserve for Performance Guarantee Deposits	12,585.00		
Miscellaneous Trust Reserves	4,247,519.28		
Reserve for County Prosecutor's Law Enforcement Trust Account	67,932.34		
Reserve for County Prosecutor's Seized Asset Trust Account	209,388.51		
Reserve for County Prosecutor's Federal Justice Account	14,805.79		
Reserve for County Prosecutor's Asset Maintenance Account	2,314.25		
Reserve for Farmland Preservation			
Reserve for Audio-Visual Aid	167,682.55		
	<u>55,890,581.73</u>	<u>167,682.55</u>	<u>1,255,846.74</u>
Balance Dec. 31, 2007	<u>\$ 7,639,050.00</u>	<u>\$ 88,411.76</u>	<u>\$ 2,376,965.10</u>

Reconciliation December 31, 2007--See Exhibit SA-1 for Reconciliation.

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Accounts Receivable -- Gasoline
For the Year Ended December 31, 2007

Accrued in 2007:		
Billings	\$	331,344.08
Decreased by:		
Cash Receipts		310,817.17
Balance Dec. 31, 2007	\$	20,526.91

Analysis of Balance Dec. 31, 2007

Fairton BOE	\$	71.92
Upper Deerfield		3.98
Bridgeton BOE		20,060.44
City of Bridgeton		387.57
Township of Fairfield		3.00
	\$	20,526.91

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for Payroll and Payroll Taxes Payable
For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$	221,129.42
Increased by:			
Agency Accruals	\$ 20,823,959.78		
Net Pay Accruals	30,214,395.32		
			51,038,355.10
			51,259,484.52
Decreased by:			
Disbursements to Agencies	20,790,297.16		
Net Pay Disbursements	30,214,395.32		
			51,004,692.48
Balance Dec. 31, 2007		\$	254,792.04

Analysis of Balance Dec. 31, 2007

PERS Pension		\$	157,311.26
PERS Contributory Insurance			3,916.79
Police & Fire Pension			92,589.72
Miscellaneous			974.27
		\$	254,792.04

Exhibit SB-4

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for Performance Guarantee Deposits
For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$	77,124.02
Increased by:			
Deposits Received			1,452.00
			78,576.02
Decreased by:			
Disbursements			12,585.00
Balance Dec. 31, 2007		\$	65,991.02

COUNTY OF CUMBERLAND

TRUST FUND

Statement of Miscellaneous Trust Reserves
For the Year Ended December 31, 2007

	<u>Balance</u> <u>Dec. 31, 2006</u>	<u>Fees, Refunds</u> <u>and Donations</u>	<u>Budget</u> <u>Appropriations</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2007</u>
Reserve for Accumulated Sick Leave	\$ 1,279,427.59		\$ 190,000.00	\$ 81,921.46	\$ 1,387,506.13
Reserve for Unclaimed Money	-	30,084.16		29,539.43	544.73
Reserve for Modernization of County Clerk's Office	597,538.85	78,940.00		11,659.30	664,819.55
Reserve for Modernization of County Surrogate's Office	13,305.67	9,598.00		13,695.69	9,207.98
Reserve for Automotive and Contractors' Equipment					
Physical Damage Insurance Fund	175,137.92	14,608.60	300,000.00	419,063.70	70,682.82
Reserve for County Insurance	684,848.27	12,294.30	1,200,000.00	1,405,577.06	491,565.51
Reserve for Workers' Compensation Insurance Fund	871,621.36	123,698.57	1,000,000.00	1,229,993.98	765,325.95
Reserve for Weights and Measures	185,525.19	7,003.50		3,651.46	188,877.23
Reserve for Tax Appeals	24,325.36	2,525.00		906.00	25,944.36
Reserve for Subdivision/Site Plan Fees	21,618.22	67,806.40		40,795.39	48,629.23
Reserve for Inmate Telephone Communications	452,902.89	198,459.30		112,812.86	538,549.33
Reserve for Motor Vehicle Fines Pledged to Road					
Maintenance and Construction	713,080.80	714,806.42		432,827.12	995,060.10
Reserve for Welfare Trust--Hospital Manor	5,965.85	1,140.00		808.70	6,297.15
Reserve for Estate Proceeds	13,691.37	4,872.23			18,563.60
Reserve for Senior Citizen Bus	36,941.66	27,784.80			64,726.46
Reserve for Senior Citizen Day Care Center	91,918.30	4,995.02			96,913.32
Reserve for Personal Attendant Program	11,836.18	4,104.02			15,940.20
Reserve for Meals on Wheels Grant	5,091.00	21,300.00			26,391.00
Reserve for Donations for Meals on Wheels	32,472.67	72,797.75			105,270.42
Reserve for Case Management	120,142.51	404,828.72			524,971.23
Reserve for Donation for Nutrition Program	2,029.89	62,401.30			64,431.19
Reserve for Donations for Outreach Program	2,640.91	2,569.00			5,209.91
Reserve for Donations for Retired Senior Volunteer Program	2,059.00	50.00			2,109.00

(Continued)

COUNTY OF CUMBERLAND

TRUST FUND

Statement of Miscellaneous Trust Reserves
For the Year Ended December 31, 2007

	Balance Dec. 31, 2006	Fees, Refunds and Donations	Budget Appropriations	Disbursements	Balance Dec. 31, 2007
Reserve for Modernization of County Sheriff's Office	\$ 74,704.00	\$ 12,748.00		\$ 8,500.00	\$ 78,952.00
Reserve for Council on the Arts	66.55				66.55
Reserve for First Step Alcohol Program	219,523.92	275,226.16	\$ 2,566.00	401,832.79	95,483.29
Reserve for Sheriff - Federally Forfeited Funds	10,269.23				10,269.23
Reserve for Sheriff - K-9 Unit	677.99	11,258.44		10,548.44	1,387.99
Reserve for Sheriff - Police Youth Week		4,890.44			4,890.44
Reserve for Marketing Partnership Program	16,457.00	38,215.00		40,985.90	13,686.10
Reserve for County Bird Festivals	13,017.24	5,155.00		2,400.00	15,772.24
Reserve for Special Child Health Services	2,070.00				2,070.00
Reserve for Library Book Donation	595.00	764.95			1,359.95
Reserve for Motor Vehicle Theft	664.00	240.00			904.00
	<u>\$ 5,682,166.39</u>	<u>\$ 2,215,165.08</u>	<u>\$ 2,692,566.00</u>	<u>\$ 4,247,519.28</u>	<u>\$ 6,342,378.19</u>

COUNTY OF CUMBERLAND
TRUST FUND
Statement of County Prosecutor's Law Enforcement Trust Account
(R.S.2A:152-7 TO 152-11)
For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$ 488,873.20
Increased by:		
Forfeited	\$ 130,450.56	
Direct Forfeiture	13,075.60	
Interest on Investments	22,823.80	
Reimbursement of Expenditures	<u>4,265.25</u>	
		<u>170,615.21</u>
		659,488.41
Decreased by:		
Law Enforcement Expenditures		<u>67,932.34</u>
Balance Dec. 31, 2007		<u><u>\$ 591,556.07</u></u>

COUNTY OF CUMBERLAND
TRUST FUND
Statement of County Prosecutor's Seized Asset Trust Account
(R.S.2A:152-7 TO 152-11)
For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$ 407,991.63
Increased by:		
Funds Confiscated by Seizure		135,897.71
		543,889.34
Decreased by:		
Payments to County Prosecutor's Law Enforcement Trust Account	\$ 77,753.88	
Contributive Share to Other Law Enforcement Agencies	52,696.68	
Refunds of Seized Funds	45,696.00	
Transferred to Other Law Enforcement Agencies	6,000.00	
Transferred to Unclaimed Funds	27,241.95	
		209,388.51
Balance Dec. 31, 2007		\$ 334,500.83

Exhibit SB-8

COUNTY OF CUMBERLAND
TRUST FUND
Statement of County Prosecutor's Federal Justice Account
(R.S.2A:152-7 TO 152-11)
For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$ 29,961.17
Increased by:		
Interest	\$ 1,404.16	
Reimbursement of Expenditures	4,546.88	
		5,951.04
		35,912.21
Decreased by:		
Law Enforcement Expenditures		14,805.79
Balance Dec. 31, 2007		\$ 21,106.42

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for County Prosecutor--Asset Maintenance Account
For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$ 31,591.39
Increased by:		
Receipts:		
Interest	\$ 19,753.96	
Reimbursement of Expenditures	221.24	
		19,975.20
		51,566.59
Decreased by:		
Payments		2,314.25
Balance Dec. 31, 2007		\$ 49,252.34

Exhibit SB-10

COUNTY OF CUMBERLAND
TRUST -- COUNTY OPEN SPACE FUND
Statement of Reserve for Farmland Preservation
For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$ 2,026,577.34
Increased by:		
Cash Receipts:		
State of New Jersey	\$ 679,819.69	
Refund of a Prior Year Expenditure	7,500.00	
2007 One-Cent Tax Levy	815,627.41	
Added and Omitted Taxes	10,209.82	
Interest	93,077.58	
		1,606,234.50
		3,632,811.84
Decreased by:		
Farmland Preservation Expenses		1,255,846.74
Balance Dec. 31, 2007		\$ 2,376,965.10

COUNTY OF CUMBERLAND
TRUST -- AUDIO VISUAL AID FUND
Statement of Reserve for Audio-Visual Aid
For the Year Ended December 31, 2007

Balance Dec. 31, 2006	\$ 96,140.39
Increased by:	
Reimbursements	<u>159,953.92</u>
	256,094.31
Decreased by:	
Payments	<u>167,682.55</u>
Balance Dec. 31, 2007	<u><u>\$ 88,411.76</u></u>

SUPPLEMENTAL EXHIBITS

GENERAL CAPITAL FUND

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of General Capital Cash and Reconciliation
Per N.J.S.A. 40A: 5-5 -- Treasurer
For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$	36,354,722.32
Increased by Receipts:			
Budget Appropriation:			
Capital Improvement Fund	\$	2,047,658.00	
Bond Anticipation Notes		105,000.00	
Reserve for Retirement of Debt		83,000.00	
General Serial Bonds		28,300,000.00	
Bond Anticipation Notes		657,186.00	
Reimbursements to Improvement Authorizations		44,900.00	
		<u> </u>	
			<u>31,237,744.00</u>
			67,592,466.32
Decreased by Disbursements:			
Improvement Authorizations		16,710,502.25	
Bond Anticipation Notes		11,262,186.00	
Reserve for Encumbrances		3,131,981.26	
Reserve for Retirement of Debt		83,000.00	
		<u> </u>	
			<u>31,187,669.51</u>
Balance Dec. 31, 2007		\$	<u><u>36,404,796.81</u></u>

Reconciliation December 31, 2007--See Exhibit SA-1 for Reconciliation.

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Analysis of General Capital Cash
 For the Year Ended December 31, 2007

	R e c e i p t s			D i s b u r s e m e n t s			T r a n s f e r s				
	Balance Dec. 31, 2006	Budget Appropriations	Serial Bonds	Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	Balance Dec. 31, 2007
Fund Balance	\$ 171,793.25										\$ 171,793.25
Capital Improvement Fund	2,777,599.35	\$ 2,047,658.00							\$ 4,000,000.00		825,247.35
Reserve for Encumbrances	3,131,981.26				\$ 83,000.00			\$ 83,000.00	3,131,981.26	\$ 5,629,376.79	5,629,376.79
Reserve for Retirement of Debt											
Improvement Authorizations:											
Ordinance Number:											
1995-4	200,000.00					\$ 1,577.55			4,135.36	49,026.61	200,000.00
1996-1	9,407.04					49,078.96			3,963.38	2,749.34	7,829.49
1998-1	(27,069.42)					20,714.85			37,595.90		(31,257.13)
2000-1	21,928.89								175,494.53	47,747.95	214,240.50
2000-2	37,595.90										37,595.90
2001-1	444,544.16					102,617.08			10,751.37		503,912.61
2001-2	5,034.82								265,505.47		5,034.82
2001-3	10,751.37					233,075.95	\$ 2,462,000.00			107,040.93	272,535.96
2002-1	3,126,076.45					1,171.90			110,824.17		10,742.60
2002-2	342,608.89					231,784.72					0.00
2002-3	(15,487.00)	105,000.00		\$ 657,186.00						648,780.30	(15,487.00)
2003-1	Retesting of Pension Liability					741,561.58	762,186.00		138,156.30		650,137.46
2003-2	Various Capital Improvements					563,878.23	3,071,000.00		972,949.88	386,639.08	631,468.80
2004-1	6,736,647.85					94,085.09	4,967,000.00		24,623.50	104,418.59	510.00
2005-1	14,800.00					664,257.63			913,588.32	726,876.42	806,274.50
2005-2	(1,425,655.97)		\$ 2,838,000.00			13,685,671.44			1,000,000.00	1,048,702.04	2,906,129.96
2005-3	17,571,801.40					2,351,846.86			1,663,246.40	1,057,373.34	2,749,973.30
2005-4	(745,635.48)					449,855.70			96,592.30	1,000,000.00	510,925.34
2006-2						671,305.95			1,787,854.44		3,000,000.00
2007-1											519,471.19
2007-2											
2007-4											
2007-5											
	\$ 36,354,722.32	\$ 2,152,658.00	\$ 28,300,000.00	\$ 657,186.00	\$ 127,900.00	\$ 19,842,483.51	\$ 11,262,186.00	\$ 83,000.00	\$ 14,337,202.58	\$ 14,337,202.58	\$ 36,404,796.81
Improvement Authorizations Reserve for Encumbrances						\$ 16,710,502.25					
						3,131,981.26					
						<u>\$ 19,842,483.51</u>					

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation -- Funded
For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$ 54,814,859.72
Increased by:		
Improvement Costs Funded by:		
Serial Bonds Issued		<u>28,300,000.00</u>
		83,114,859.72
Decreased by:		
2007 Budget Appropriations to Pay Bonds:		
Serial Bonds	\$ 6,862,000.00	
Green Acres Loan Program	<u>78,572.68</u>	
		<u>6,940,572.68</u>
Balance Dec. 31, 2007		<u><u>\$ 76,174,287.04</u></u>

COUNTY OF CUMBERLAND
 GENERAL CAPITAL FUND
 Statement of Deferred Charges to Future Taxation -- Unfunded
 For the Year Ended December 31, 2007

Ordinance Number	Balance Dec. 31, 2006	2007 Authorizations	Transferred to Deferred Charges to Future Taxation - Funded	Notes Paid by Budget Appropriation	Balance Dec. 31, 2007	Analysis of Balance Dec. 31, 2007		
						Financed by Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
1995-4	\$ 7,773.22				\$ 7,773.22		\$	7,773.22
1999-1	31,257.13				31,257.13			31,257.13
2001-1	500.00				500.00			500.00
2002-1	400.00				400.00			400.00
2003-1	817,697.00			\$ 105,000.00	712,697.00	\$ 657,186.00		55,511.00
2003-2	36.00				36.00			36.00
2004-1	1,690.00				1,690.00			1,690.00
2005-2	2,838,213.35		\$ 2,838,000.00		213.35			213.35
2006-3	6,462,413.00		6,462,000.00		413.00			413.00
2007-2		\$ 19,000,000.00	19,000,000.00		-			
	\$ 10,159,979.70	\$ 19,000,000.00	\$ 28,300,000.00	\$ 105,000.00	\$ 754,979.70	\$ 657,186.00	\$ -	\$ 97,793.70

Improvement Authorizations -- Unfunded

Less:

Excess Note Cash:

Ordinance Number:

2003-1

\$ 51,049.57

(46,744.13)

\$ 97,793.70

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Reserve for Retirement of Debt
For the Year Ended December 31, 2007

Accrued in 2007:		
Cash Receipts	\$	83,000.00
Decreased by:		
Anticipated as Revenue in the Current Fund	\$	<u>83,000.00</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Bond Anticipation Notes
 For the Year Ended December 31, 2007

<u>Ordinance Number</u>	<u>Note Number</u>	<u>Improvement Description</u>	<u>Date of Issue of Original Note</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance Dec. 31, 2006</u>	<u>Bond Anticipation Notes Issued</u>	<u>Bond Anticipation Notes Paid</u>	<u>Balance Dec. 31, 2007</u>	
2003-1	2006-01	Refunding of Unfunded Pension Liability	04/14/03	04/12/06	04/12/07	5.22%	\$ 762,186.00	\$	762,186.00	\$	
2003-1	2007-01	Refunding of Unfunded Pension Liability	04/14/03	04/11/07	04/11/08	5.40%	\$	657,186.00		\$	
2002-1	2006-02	Various Capital Improvements	11/05/03	05/16/06	05/16/07	4.50%	2,462,000.00	2,462,000.00			
2003-2	2006-02	Various Capital Improvements	11/05/03	05/16/06	05/16/07	4.50%	3,071,000.00	3,071,000.00			
2004-1	2006-02	Various Capital Improvements	11/16/04	05/16/06	05/16/07	4.50%	4,967,000.00	4,967,000.00			
								\$ 11,262,186.00	\$ 657,186.00	\$ 11,262,186.00	\$ 657,186.00
									\$ 105,000.00		
									10,500,000.00		
								\$ 657,186.00	657,186.00		
								\$ 657,186.00	\$ 11,262,186.00		

Paid by Budget Appropriation
 Paid by Bond Funds
 Renewal

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2007

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2007				Paid by Budget Appropriation	Balance Dec. 31, 2007
			Date	Amount	Interest Rate	Balance Dec. 31, 2006		
County College Bonds	09/15/93	\$ 1,122,000.00			4.625%	\$ 72,000.00	\$ 72,000.00	2,800,000.00
General Obligation Bonds	04/15/96	8,570,000.00	\$ 700,000.00		5.200%	3,500,000.00	700,000.00	\$ 2,800,000.00
General Obligation Bonds	06/15/97	2,932,000.00			4.850%	300,000.00	300,000.00	
County Vocational School Bonds	06/15/97	675,000.00			5.000%	25,000.00	25,000.00	
General Obligation Bonds	07/15/99	5,300,000.00		650,000.00	4.700%	1,950,000.00	650,000.00	1,300,000.00
General Obligation Bonds	10/01/01	6,952,000.00		750,000.00	4.000%			
				1,000,000.00	4.000%			
				952,000.00	4.000%	4,452,000.00	750,000.00	3,702,000.00
County College Bonds	08/01/02	6,300,000.00		400,000.00	3.500%			
				500,000.00	3.500%			
				500,000.00	3.600%			
				500,000.00	3.700%			
				500,000.00	4.000%			
				500,000.00	4.125%			
				500,000.00	4.200%	5,200,000.00	300,000.00	4,900,000.00
General Obligation Bonds	08/01/02	6,300,000.00		400,000.00	3.600%			
				500,000.00	3.600%			
				500,000.00	3.600%			
				500,000.00	3.800%			
				500,000.00	4.000%			
				500,000.00	4.125%			
				500,000.00	4.200%	5,200,000.00	300,000.00	4,900,000.00
Refunding Bonds of 2002	09/24/02	12,760,000.00		2,085,000.00	3.000%	4,450,000.00	2,365,000.00	2,085,000.00

(Continued)

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2007

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2007			Interest Rate	Balance Dec. 31, 2006	Bonds Issued	Paid by Budget Appropriation	Balance Dec. 31, 2007
			Date	Amount	Rate					
County College Bonds	08/15/06	\$ 9,000,000.00	08/15/08 - 09	\$ 400,000.00	4.125%	\$ 9,000,000.00		\$ 400,000.00	\$ 8,600,000.00	
			08/15/10 - 13	500,000.00	4.125%					
			08/15/14 - 16	600,000.00	4.125%					
			08/15/17 - 21	800,000.00	4.125%					
General Obligation Bonds	08/15/06	19,500,000.00	08/15/08 - 09	1,100,000.00	4.062%	19,500,000.00		1,000,000.00	18,500,000.00	
			08/15/10	1,200,000.00	4.062%					
			08/15/11 - 12	1,300,000.00	4.062%					
			08/15/13	1,400,000.00	4.062%					
			08/15/14	1,500,000.00	4.062%					
			08/15/15 - 16	1,600,000.00	4.062%					
General Obligation Bonds	11/01/07	28,300,000.00	11/01/08 - 09	1,100,000.00	4.062%				28,300,000.00	
			11/01/10	1,300,000.00	4.062%					
			11/01/11 - 12	1,500,000.00	4.062%					
			11/01/13 - 14	1,700,000.00	4.062%					
			11/01/15 - 16	1,900,000.00	4.062%					
		11/01/17 - 20	2,000,000.00	4.062%						
		11/01/21 - 23	2,200,000.00	4.062%						
							-	\$ 28,300,000.00	28,300,000.00	
							\$ 53,649,000.00	\$ 28,300,000.00	\$ 6,862,000.00	\$ 75,087,000.00

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Green Acres Loan Payable
For the Year Ended December 31, 2007

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2006</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2007</u>
1996-2	Improvements to Sunset Lake Dam	\$ 654,822.49	\$ 46,602.13	\$ 608,220.36
1999-1	Various Capital Improvements	511,037.23	31,970.55	479,066.68
		<u>\$ 1,165,859.72</u>	<u>\$ 78,572.68</u>	<u>\$ 1,087,287.04</u>

COUNTY OF CUMBERLAND
General Capital Fund
Statement of Improvement Authorizations
For the Year Ended December 31, 2007

Ordinance Number	Improvement Description	Date	Ordinance Amount		Balance Dec. 31, 2006		2007 Authorizations		Transfers	Paid or Charged	Balance Dec. 31, 2007			
			Funded	Unfunded	Funded	Unfunded	Capital Improvement Fund	Deferred Charges to Future Taxation - Unfunded			Funded	Unfunded		
1995-4	Various State and Federal Grant Funded Capital Improvements	06/22/95	3,892,988.00	\$	200,000.00	\$	7,773.22				200,000.00	\$	7,773.22	
1996-1	Various Capital Improvements	03/14/96	258,000.00		9,407.04				\$	1,577.55	7,829.49			
1999-1	Various Capital Improvements	05/13/99	2,500,000.00			4,187.71				4,187.71				
2000-1	Various Capital Improvements	03/09/00	3,920,000.00		21,928.89			\$	(1,214.04)	20,714.85				
2000-2	Various Capital Improvements	03/09/00	880,000.00		37,595.90				(37,595.90)					
2001-1	Various Capital Improvements	05/10/01	3,400,000.00		444,544.16		500.00		(63,640.73)	166,662.93	214,240.50		500.00	
2001-2	Improvements to the Cumberland County College	05/10/01	12,600,000.00		5,034.82						5,034.82			
2001-3	Restoration of Courthouse Clock Tower	12/06/01	733,346.13		10,751.37				(10,751.37)					
2002-1	Various Capital Improvements	07/11/02	2,592,000.00		664,076.45		400.00		(231,277.03)	160,263.46	272,535.96		400.00	
2002-2	Refunding Bond Issue	07/11/02	17,750,000.00		11,914.50					1,171.90	10,742.60			
2002-3	Various Capital Improvements	12/12/02	541,436.09		342,608.89				(105,380.89)	237,228.00				
2003-1	Refunding of Unfunded Pension Liability	03/13/03	1,670,000.00			40,024.00							40,024.00	
2003-2	Various Capital Improvements	07/15/03	3,232,670.00		881,095.06		36.00		(92,183.19)	138,754.39	650,157.48		36.00	
2004-1	Various Capital Improvements	07/15/04	5,230,200.00		1,771,647.85		1,690.00		(680,972.88)	459,216.17	631,458.80		1,690.00	
2005-1	Various Capital Improvements	02/23/05	624,637.42		14,800.00				(14,800.00)	(510.00)	510.00			
2005-2	Various Capital Improvements	09/15/05	2,987,593.00			1,412,557.38			(139,258.00)	666,811.53	606,274.50		213.35	
2006-2	Improvements to the Cumberland County College	05/11/06	18,000,000.00		17,571,801.40					14,685,671.44	2,906,129.96			
2006-3	Various Capital Improvements	08/10/06	6,802,540.00			5,716,777.52			(187,860.50)	2,778,530.72	2,749,973.30		413.00	
2007-1	Reappropriating Unexpended Funds	02/08/07	1,057,373.34						1,057,373.34	546,448.00	510,925.34			
2007-2	Various Capital Improvements	06/28/07	20,000,000.00						(10,910.00)	2,448,250.39	17,540,839.61			
2007-4	Capital Improvement - Courthouse	11/08/07	3,000,000.00								3,000,000.00			
2007-5	Reappropriating Unexpended Funds	11/08/07	518,471.19								518,471.19			
Totals			\$	21,987,206.33	\$	7,183,945.83	\$	4,000,000.00	\$	19,000,000.00	\$	22,294,979.04	\$	51,049.57
Reserve for Encumbrances Reimbursed			\$							5,629,376.79				
Disbursed										(44,900.00)				
										16,710,502.25				
										\$	22,294,979.04			

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2007

Balance Dec. 31, 2006	\$	3,131,981.26
Increased by Charges to:		
2007 Improvement Authorizations		5,629,376.79
		8,761,358.05
Decreased by:		
Payments		3,131,981.26
Balance Dec. 31, 2007	\$	5,629,376.79

Analysis of Balance Dec. 31, 2007

Improvement Authorizations	\$	5,629,376.79
----------------------------	----	--------------

Exhibit SC-11

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Capital Improvement Fund
For the Year Ended December 31, 2007

Balance Dec. 31, 2006	\$	2,777,589.35
Increased by:		
Current Fund Budget Appropriation		2,047,658.00
		4,825,247.35
Decreased by:		
Appropriation to Fund: Improvement Authorization		4,000,000.00
Balance Dec. 31, 2007	\$	825,247.35

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Bonds and Notes Authorized But Not Issued
 For the Year Ended December 31, 2007

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2006</u>	<u>2007 Authorizations</u>	<u>Bonds Issued</u>	<u>Balance Dec. 31, 2007</u>
1995-4	Various State and Federal Grant Funded Capital Improvements	\$ 7,773.22			\$ 7,773.22
1999-1	Various Capital Improvements	31,257.13			31,257.13
2001-1	Various Capital Improvements	500.00			500.00
2002-1	Various Capital Improvements	400.00			400.00
2003-2	Various Capital Improvements	36.00			36.00
2004-1	Various Capital Improvements	1,690.00			1,690.00
2005-1	Various Capital Improvements	2,838,213.35		\$ 2,838,000.00	213.35
2006-3	Various Capital Improvements	6,462,413.00		6,462,000.00	413.00
2007-2	Various Capital Improvements		\$ 19,000,000.00	19,000,000.00	-
		<u>\$ 9,342,282.70</u>	<u>\$ 19,000,000.00</u>	<u>\$ 28,300,000.00</u>	<u>\$ 42,282.70</u>

SUPPLEMENTAL EXHIBITS
OTHER OFFICIALS AND INSTITUTIONS

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statements of Assets, Liabilities and Reserves -- Statutory Basis
 As of December 31, 2007 and 2006

	<u>Dec. 31, 2007</u>	<u>Dec. 31, 2006</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 74,037.00	\$ 281,867.35
Due from County Treasurer	576,077.10	
Due from Bank		133.00
	<u>\$ 650,114.10</u>	<u>\$ 282,000.35</u>
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 79,794.85	\$ 92,308.69
Due to State of New Jersey	354,272.60	75.00
Reserve for Attorneys' Deposits	216,046.65	189,616.66
	<u>\$ 650,114.10</u>	<u>\$ 282,000.35</u>

See Exhibit SL for Cash Reconciliation at December 31, 2007.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2007

<hr/>		
Balance Dec. 31, 2006		
County Clerk Fees	\$ 25,724.14	
Realty Transfer Fees	<u>66,583.55</u>	
		\$ 92,307.69
Increased by:		
Collections:		
County Clerk Fees	\$ 1,401,462.55	
Realty Transfer Fees	<u>755,767.85</u>	
	2,157,230.40	
Clerk - Modernization Trust Fund	78,940.00	
Interest Earned	<u>17,072.24</u>	
		<u>2,253,242.64</u>
		2,345,550.33
Decreased by:		
Payments to County Treasurer:		
County Clerk Fees	1,401,177.99	
Realty Transfer Fees	<u>522,629.00</u>	
	1,923,806.99	
County Board of Health Priority Fund	68,050.00	
Public Health Priority Funding	177,886.25	
Clerk - Modernization Trust Fund	78,940.00	
Overpayment of Fees	576,077.10	
Interest	<u>17,072.24</u>	
		<u>2,841,832.58</u>
Balance Dec. 31, 2007		<u><u>\$ (496,282.25)</u></u>

Analysis of Balance Dec. 31, 2007

County Clerk Fees	\$ 26,008.70	
Realty Transfer Fees	<u>53,786.15</u>	
Fees Due to County Treasurer		\$ 79,794.85
Overpayment of Fees - Due from County Treasurer		<u>(576,077.10)</u>
		<u><u>\$ (496,282.25)</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2007 and 2006

	<u>Dec. 31, 2007</u>	<u>Dec. 31, 2006</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 21,646.82	\$ 25,916.15
Custodian Account:		
Investments	<u>6,734,403.29</u>	<u>6,998,904.22</u>
	<u>\$ 6,756,050.11</u>	<u>\$ 7,024,820.37</u>
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 1,763.34	\$ 431.32
Accounts Payable	39.06	34.82
Attorneys' Deposits	6,533.54	5,857.29
Reserve for Senior Free Wills	<u>13,310.88</u>	<u>19,592.72</u>
	21,646.82	25,916.15
Custodian Account:		
Reserve for Custodian Funds	<u>6,734,403.29</u>	<u>6,998,904.22</u>
	<u>\$ 6,756,050.11</u>	<u>\$ 7,024,820.37</u>

See Exhibit SL for Cash Reconciliation at December 31, 2007.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate Custodian Account
 Statement of Investments
 For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$ 6,998,904.22
Increased by Receipts:		
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order	\$ 1,809,150.00	
Maturity of Investments	290,000.00	
Interest on Investments	<u>359,087.22</u>	
		<u>2,458,237.22</u>
		9,457,141.44
Decreased by Disbursements:		
Payments Made Pursuant to Order by the County Court, Probate Division	2,344,449.80	
Purchase of Investments	377,505.27	
Interest, Penalties and Service Charges	<u>783.08</u>	
		<u>2,722,738.15</u>
Balance Dec. 31, 2007		<u><u>\$ 6,734,403.29</u></u>

Schedule of Investments Dec. 31, 2007

Colonial Bank, FSB Guardianship -- Intermingled Minor Account		\$ 6,414,166.42
Susquehanna Patriot Bank		
Certificate of Deposit No.:		
xxx64		10,039.04
xxx27		52,406.82
xxx18		20,509.71
xxx65		20,509.71
xxx42		58,461.34
Century Federal Savings		
Certificates of Deposit Nos.:		
xxx90		52,406.03
xxx16		20,592.11
xxx74		58,573.64
TD Bankworth		
Certificate of Deposit No.:		
xxx68		<u>26,738.47</u>
		<u><u>\$ 6,734,403.29</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2007

<hr/>		
Balance Dec. 31, 2006		
Surrogate Fees	\$ 331.88	
Interest	<u>99.44</u>	
		\$ 431.32
Increased by:		
Collections:		
Fees	176,191.05	
Surrogate - Modernization Trust Fund	10,743.20	
Interest Earned	<u>508.99</u>	
		<u>187,443.24</u>
		187,874.56
Decreased by:		
Payments to County Treasurer:		
Fees	174,794.30	
Surrogate - Modernization Trust Fund	10,743.20	
Interest Earned	<u>573.72</u>	
		<u>186,111.22</u>
Balance Dec. 31, 2007		<u><u>\$ 1,763.34</u></u>

Analysis of Balance Dec. 31, 2007

Surrogate Fees	\$ 1,728.63	
Interest	<u>34.71</u>	
		<u><u>\$ 1,763.34</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2007 and 2006

	<u>Dec. 31, 2007</u>	<u>Dec. 31, 2006</u>
<u>ASSETS</u>		
Cash	\$ 237,083.99	\$ 411,533.79
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 834.59	\$ 1,099.92
Garnish Payments	27,785.11	28,604.25
Levy Payments	3,731.78	63,675.86
Reserve for Attorneys' Deposits	6,970.00	8,433.08
Reserve for Sales and Executions	197,762.51	309,720.68
	<u>\$ 237,083.99</u>	<u>\$ 411,533.79</u>

See Exhibit SL for Cash Reconciliation at December 31, 2007.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2007

Balance Dec. 31, 2006		\$	1,099.92
Collections:			
Fees	\$ 239,622.83		
Sheriff - Modernization Trust Fund	12,748.00		
Interest Earned	10,357.43		
			262,728.26
			263,828.18
Decreased by:			
Payments to County Treasurer:			
Fees	239,622.83		
Sheriff - Modernization Trust Fund	12,748.00		
Interest	10,622.76		
			262,993.59
Balance Dec. 31, 2007		\$	834.59

Analysis of Balance Dec. 31, 2007

Interest - Revenue		\$	826.46
Interest - Extradition			0.96
Interest - Subpoena			7.17
		\$	834.59

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Adjuster
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2007 and 2006

	<u>Dec. 31, 2007</u>	<u>Dec. 31, 2006</u>
<u>ASSETS</u>		
Accounts Receivable:		
Hospital Patients	\$ 1,060.74	\$ 1,075.74
State Institution Patients	7,784.34	7,784.34
	\$ 8,845.08	\$ 8,860.08
<u>LIABILITIES AND RESERVES</u>		
Reserve for Accounts Receivable	\$ 8,845.08	\$ 8,860.08
	\$ 8,845.08	\$ 8,860.08

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Adjuster
Statement of Due To County Treasurer
For the Year Ended December 31, 2007

Accrued in 2007

Increased by:

Collections:

Board of Hospital Patients	\$ 15.00
Board of Patients in State Institutions	<u>46,116.70</u>

\$ 46,131.70

Decreased by:

Payments to County Treasurer:

Board of Hospital Patients	15.00
Board of Patients in State Institutions	<u>46,116.70</u>

\$ 46,131.70

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Prosecutor's Confidential Fund
 Statements of Assets and Reserves -- Regulatory Basis
 As of December 31, 2007 and 2006

	<u>Dec. 31, 2007</u>	<u>Dec. 31, 2006</u>
<u>ASSETS</u>		
Cash-on deposit	\$ 6,329.51	\$ 6,565.02
<u>RESERVES</u>		
Reserve for Prosecutor's Confidential Fund	\$ 6,329.51	\$ 6,565.02

See Exhibit SL for Cash Reconciliation at December 31, 2007.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Cumberland Manor
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2007 and 2006

<u>ASSETS</u>	<u>Dec. 31, 2007</u>	<u>Dec. 31, 2006</u>
Cash	\$ 81,938.28	\$ 261,059.96
Petty Cash--Patients' Trust	300.00	300.00
Patients' Accounts Receivable	1,608,115.55	1,556,139.03
Accounts Receivable--Pharmacy		34,618.41
Due from Medicare	386,605.66	492,704.27
	<u>\$ 2,076,959.49</u>	<u>\$ 2,344,821.67</u>
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 2,614.61	\$ 184,988.13
Reserve for Patient's Accounts Receivable	1,608,115.55	1,556,139.03
Reserve for Accounts Receivable--Pharmacy		34,618.41
Reserve for Due from Medicare	386,605.66	492,704.27
Reserve for Patient Trust Fund	79,623.67	76,371.83
	<u>\$ 2,076,959.49</u>	<u>\$ 2,344,821.67</u>

See Exhibit SL for Cash Reconciliation at December 31, 2007.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Cumberland Manor
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2007

<hr/>		
Balance Dec. 31, 2006		
Board of Patients	\$ 184,523.35	
Interest	464.78	
		\$ 184,988.13
Increased by:		
Collections:		
Board of Patients	12,602,594.98	
Medicare	2,233,931.01	
Interest Earned	21,391.60	
		14,857,917.59
		15,042,905.72
Decreased by:		
Payments to County Treasurer:		
Permanent Disability--Patients in County Institutions (N.J.S.A.44:7-38 et seq.)	14,038,417.26	
Medical Peer Grouping System (Ch. 474, Laws of 1985)	926,207.23	
Interest	21,628.47	
Overpayment of Patients Board	54,038.15	
		15,040,291.11
Balance Dec. 31, 2007		\$ 2,614.61

Analysis of Balance Dec. 31, 2007

Board of Patients	\$ 2,386.70	
Interest	227.91	
		\$ 2,614.61

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Jail -- Work Release
Statements of Assets and Liabilities -- Regulatory Basis
As of December 31, 2007 and 2006

	<u>Dec. 31, 2007</u>	<u>Dec. 31, 2006</u>
<u>ASSETS</u>		
Cash-on deposit	\$ -	\$ 2,535.76
<u>LIABILITIES</u>		
Due to County Treasurer	\$ -	\$ 2,535.76

See Exhibit SL for Cash Reconciliation at December 31, 2007.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Jail - Work Release Program
Statement of Due To County Treasurer
For the Year Ended December 31, 2007

Balance Dec. 31, 2006			
Jail - Work Release Fees	\$	2,494.35	
Interest		<u>41.41</u>	
			\$ 2,535.76
Decreased by:			
Payments to County Treasurer:			
Fees		2,493.46	
Interest		<u>42.30</u>	
			<u>\$ 2,535.76</u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Statement of Cash Reconciliation
 For the Year Ended December 31, 2007

	<u>Bank</u>	<u>Balance per Certification</u>	<u>Date</u>	<u>Add: Deposit in Transit</u>	<u>Amount</u>	<u>Outstanding Checks per Permanent Record</u>	<u>Balance</u>	<u>Reference</u>
County Clerk:								
Revenue Account	(A)	\$ 724,934.61	01/02/08	\$ 31,706.50	\$ 682,604.11		\$ 74,037.00	(SE)
Surrogate:								
Revenue Account	(A)	7,820.94	01/02/08	515.00	\$ 8,335.94			
Senior Free Wills	(E)	3,173.72			3,173.72			
Senior Free Wills - CD	(B)	10,137.16			10,137.16			(SF)
Sheriff:								
Revenue Account	(D)	270,416.73			33,340.87			
Extradition Account	(D)	2,906.97			2,906.01			
Subpoena Account	(D)	2,821.29			2,814.12			
Prosecutors Office:								
Confidential Fund	(C)	6,529.51			200.00		\$ 6,329.51	(SI)
Cumberland Manor:								
Revenue Account	(A)	89,974.79			89,974.79			
Medicare Account	(A)	16,660.57			16,660.57			
Revenue - Direct Deposit	(C)	2,654.61			2,654.61			
Patient's Trust Account	(C)	80,936.11			1,652.44		\$ 81,938.28	(SJ)
Jail:								
Work Release Program	(C)	closed					\$ -	(SK)

- (A) Bank of America
- (B) TD Banknorth
- (C) Sun National Bank
- (D) Newfield National Bank
- (E) Colonial Bank

COUNTY OF CUMBERLAND
PART 2
SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2007

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

The Honorable Director and
Members of the Board of Chosen Freeholders
County of Cumberland
Bridgeton, New Jersey 08302

Compliance

We have audited the compliance of the County of Cumberland, State of New Jersey, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the New Jersey State Grant Compliance Supplement that are applicable to each of its major federal and state programs for the year ended December 31, 2007. The County's major federal and state programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County of Cumberland complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal or state programs for the year ended December 31, 2007.

Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the County's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal or state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or state program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as findings 2007-1 and 2007-2 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented or detected by the County's internal control. We did not consider any of the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

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

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

Respectfully submitted,


BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants


Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
July 31, 2008

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COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grantor/ Pass-through Grantor/	Federal CFDA Number	Pass-Through Entity ID Number	Local Government Identifying Number	Program or Award Amount	Grant Period From To	Balance Dec. 31, 2006
Federal and State Grant Fund:						
Direct Federal Funding:						
U.S. Department of Health and Human Services:						
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-06	H7-785-361	\$ 715,354.00	3-1-07 2-28-08	
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-06	H6-785-361	871,886.00	3-1-06 2-28-07	\$ 6,993.65
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-06	H5-785-361	875,354.00	3-1-05 2-28-06	2,424.49
Minority AIDS Incentive Program	93.914	H3MHA08429A0	H7-785-363	68,510.00	8-1-07 7-31-08	
HIV Emergency Relief - Senior Transportation	93.914	H89 HA 00043-06	A7-787-438	40,000.00	3-1-05 2-28-06	
Total U.S. Department of Health and Human Services						9,418.14
U.S. Department of Housing and Urban Development:						
Empowerment Zone	14.244	N/A	G6-717-470	25,615,300.00	1-1-01 12-31-06	5,559,300.03
Total Direct Federal Funding						5,568,718.17
U.S. Department of Health and Human Services:						
<u>Passed Through State Department of Community Affairs</u>						
Special Services for the Aging --						
Title III, Part C-- Nutrition Services	93.045	046-4275-100-xxx	A7-787-300	1,701,400.00	1-1-07 12-31-07	
Special Services for the Aging --						
Title III, Part C-- Nutrition Services	93.045	046-4275-100-xxx	A6-787-300	1,811,469.00	1-1-06 12-31-06	181,623.31
Special Services for the Aging --						
Title III, Part C-- Nutrition Services	93.045	046-4275-100-xxx	A5-787-300	2,234,418.00	1-1-05 12-31-05	235,370.00
Special Services for the Aging --						
Title III, Part C-- Nutrition Services	93.045	046-4275-100-xxx	A4-787-300	2,294,665.09	1-1-04 12-31-04	50,795.45
Special Services for the Aging --						
Title III, Part C-- Nutrition Services	93.045	046-4275-100-xxx	A3-787-300	2,066,523.00	1-1-03 12-31-03	140,483.02
						608,271.78
<u>Passed Through State Department of Human Services:</u>						
Social Services Block Grant-Title XX-Health	93.667	AXF-26S	A7-787-347&348	1,102,955.00	1-1-07 12-31-07	
Social Services Block Grant-Title XX-Health	93.667	AXF-26S	A6-787-347&348	916,650.00	1-1-06 12-31-06	33,266.18
Social Services Block Grant-Title XX-Health	93.667	AXF-26S	A5-787-347&348	311,620.00	1-1-05 12-31-05	11,085.43
Social Services Block Grant-Title XX-Health	93.667	AXF-26S	A4-787-347&348	279,187.00	1-1-04 12-31-04	60,718.05
Social Services Block Grant-Title XX(HSAC/CIAC)	93.667	ANF-F9S	G7-791-353	108,819.00	1-1-07 12-31-07	
Social Services Block Grant-Title XX(HSAC/CIAC)	93.667	ANF-F9S	G6-791-353	108,279.00	1-1-06 12-31-06	2,772.12
Social Services Block Grant-Title XX(HSAC/CIAC)	93.667	ANF-F9S	G5-791-353	128,939.00	1-1-05 12-31-05	535.98
Social Services Block Grant-Title XX(HSAC/CIAC)	93.667	ANF-F9S	G4-791-353	122,506.00	1-1-04 12-31-04	1,343.71
Social Services Block Grant-Title XX:						
Social Services Block Grant (Alcohol)	93.667	AOF-K9S	G7-789-355	86,410.00	1-1-06 12-31-06	
Social Services Block Grant-Title XX:						
Social Services Block Grant (Alcohol)	93.667	AOF-K9S	G6-789-355	85,875.00	1-1-06 12-31-06	1,370.06
Social Services Block Grant-Title XX:						
Social Services Block Grant (Alcohol)	93.667	AOF-K9S	G5-789-355	80,561.00	1-1-05 12-31-05	3,678.15
Division of Youth and Family Services:						
Childhood Lead Poisoning Prevention	93.197	100-046-4535-315	H7-785-364	209,000.00	1-1-07 12-31-07	
Childhood Lead Poisoning Prevention	93.197	100-046-4535-315	H6-785-364	70,000.00	1-1-06 12-31-06	26,531.80
Childhood Lead Poisoning Prevention	93.197	100-046-4535-315	H5-785-364	70,000.00	1-1-05 12-31-05	3,537.05
Emergency Lead Poisoning Relocation	93.197	N/A	H6-785-368	53,300.00	1-1-06 12-31-06	52,151.69
Medical Assistance	93.778	01BDFS	H7-785-362	14,733.00	1-1-07 12-31-07	
Medical Assistance	93.778	01BDFS	H6-785-362	14,623.00	1-1-06 12-31-06	251.98
Federal Abstinence Education Program	93.235	N/A	H6-785-366	25,416.00	1-1-06 12-31-06	17,240.16
Federal Abstinence Education Program	93.235	N/A	H5-785-366	23,650.00	1-1-05 12-31-05	483.07
Federal Abstinence Education Program	93.235	N/A	H4-785-366	29,621.00	1-1-04 12-31-04	1,386.31
Work First New Jersey - TANF	93.558	ET-06-PY07	J7-798-420	1,889,901.00	7-1-07 6-30-08	
Work First New Jersey - TANF Work Verification	93.558	ET-06-PY07	J7-798-420	44,163.00	7-1-07 6-30-08	
Work First New Jersey - TANF Case Management	93.558	ET-06-PY07	J7-798-420	374,871.00	7-1-07 6-30-08	
Work First New Jersey - EEI / CAVP	93.558	ET-06-PY07	J7-798-420	65,178.00	7-1-07 6-30-08	
Work First New Jersey - FS / GA	93.558	ET-06-PY07	J7-798-420	600,556.00	7-1-07 6-30-08	
Work First New Jersey - FS / GA Case Management	93.558	ET-06-PY07	J7-798-420	232,669.00	7-1-07 6-30-08	
Workforce Investment Board - Admin	93.558	ET-06-PY07	J7-798-420	80,000.00	7-1-07 6-30-08	
WDP Program	93.558	ET-06-PY07	J7-798-420	37,322.00	7-1-07 6-30-08	
WDP - Literacy (Workforce Learning Link)	93.558	ET-06-PY07	J7-798-420	417,176.00	7-1-07 6-30-08	
Work First New Jersey	93.558	ET-06-PY06	J6-798-420	3,066,997.00	7-1-06 6-30-07	2,590,179.09
Workforce Investment Board - Admin	93.558	ET-06-PY06	J6-798-420	80,000.00	7-1-06 6-30-07	
Work First New Jersey	93.558	ET-06-PY05	J5-798-420	101,968.00	7-1-05 6-30-07	14,332.00
WDP - Literacy (Workforce Learning Link)	93.558	ET-06-PY07	J6-798-420	330,336.00	7-1-06 6-30-07	330,336.00
WDP - Literacy (Workforce Learning Link-Flan)	93.558	ET-06-PY06	J5-798-420	590,421.00	7-1-05 6-30-07	394,531.00
WDP Program	93.558	ET-06-PY06	J6-798-420	54,953.00	7-1-06 6-30-07	56,022.00
Workforce Investment Board	93.558	ET-06-PY05	J5-798-420	70,000.00	7-1-05 6-30-07	45,594.00
Smart STEPS	93.558	ET-06-PY05	J5-798-420	44,138.00	7-1-05 6-30-07	7,388.00
Smart STEPS	93.558	ET-06-PY06	J6-798-420	18,457.00	7-1-06 6-30-07	
Smart STEPS	93.558	ET-06-PY07	J7-798-420	15,248.00	7-1-07 6-30-08	
DHS Special Initiative & Transportation	93.558	054-7550-100-122	J7-798-418	469,659.00	1-1-07 12-31-07	
DHS Special Initiative & Transportation	93.558	054-7550-100-122	J6-798-418	469,659.00	1-1-06 12-31-06	305,132.54
DHS Special Initiative & Transportation	93.558	054-7550-100-122	J5-798-418	487,234.00	1-1-05 12-31-05	3,571.93
Faith Based & Community Based Organization	93.558	054-7550-100-123	J4-798-419	499,562.00	1-1-04 12-31-04	5,706.40
						3,969,144.70

Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2007 Encumbrances	Balance Dec. 31, 2007	(Memo Only)	
						Cash Received	Accumulated Expenditures
\$ 715,354.00	1,2,3 1,2	\$ 345,235.09 (2,424.49)	\$ 352,623.62 352,228.74	\$ 307,150.65	\$ 55,579.73	\$ 169,944.37 523,640.56 -	\$ 659,774.27 871,886.00 875,354.00 68,510.00 16,893.00
68,510.00			16,654.00	68,510.00			68,510.00
40,000.00				239.00	23,107.00		16,893.00
823,864.00		342,810.60	721,506.36	375,899.65	78,686.73	693,584.93	2,492,417.27
			1,441,445.34		4,117,854.69	1,441,445.34	21,497,445.31
823,864.00		342,810.60	2,162,951.70	375,899.65	4,196,541.42	2,135,030.27	23,989,862.58
1,892,992.00	2	(2,965.00)	1,558,276.94	122,358.73	209,391.33	1,126,468.00	1,683,600.67
3,475.00	3	94,497.59	150,331.69	3,962.47	125,301.74	340,546.00	2,130,594.26
	1,3	(30,808.00)			204,562.00		2,231,658.00
	1	(988.15)			49,807.30		2,791,441.79
	1	(5,299.44)			135,183.58		2,123,001.42
1,896,467.00		54,437.00	1,708,608.63	126,321.20	724,245.95	1,467,014.00	10,960,296.14
1,102,955.00	3 1,2 1	68,871.27 51,459.64 4,184.59	788,039.66 63,618.75	271,450.03 7,934.61	43,465.31 30,584.09 62,545.07 64,902.64	295,754.00	1,059,489.69 886,065.91 249,074.93 232,492.36
125,821.00	3 3	5,246.14 72.00	123,492.08 6,906.05	925.06	1,403.86 1,112.21 607.98 1,343.71	107,057.00 4,738.00	124,417.14 124,168.79 145,333.02 138,164.29
86,410.00			86,203.19		206.81	67,807.00	86,203.19
			1,370.06				100,800.00
	2	(3,678.15)					95,486.00
209,000.00			102,047.03	8,169.00	98,783.97	26,977.00	110,216.03
41,539.00	3 3 2	4,353.41 (53,300.00)	63,731.33 (1,148.31)		8,692.88 3,537.05	99,712.00 18,939.00	61,307.12 66,462.95 53,300.00
14,733.00	1,3 3 2	4,338.75 708.33 (1,386.31)	9,373.82 4,574.89 17,344.25	5,256.28	102.90 15.84 604.24 483.07	14,733.00 24,798.00 958.00	14,630.10 14,607.16 24,811.76 23,166.93 29,621.00
1,889,901.00			778,362.62		1,111,538.38	599,907.00	778,362.62
44,163.00			7,510.46		36,652.54	7,350.00	7,510.46
374,871.00			192,243.84		182,627.16	156,996.00	192,243.84
65,178.00			24,519.62		40,658.38	16,628.00	24,519.62
600,556.00			296,160.41		304,395.59	215,061.00	296,160.41
232,669.00			114,978.98		117,690.02	93,854.00	114,978.98
-							80,000.00
37,322.00			263.00		37,059.00		263.00
417,176.00			2,303.00		414,873.00	14,171.00	2,303.00
11,690.40			1,526,472.25	7,620.74	1,067,776.50	2,132,415.00	1,999,220.50
80,000.00			37,170.92		42,829.08	30,312.00	37,170.92
			14,332.00			22,490.00	101,968.00
			164,463.16		165,872.84	109,056.00	164,463.16
			393,903.00		628.00	393,899.00	589,793.00
			53,760.75		2,261.25	44,719.00	108,713.75
			45,594.00			49,584.00	70,000.00
					7,388.00		36,750.00
18,457.00			18,457.00			18,457.00	18,457.00
15,248.00					15,248.00		
469,659.00			105,569.57		364,089.43		105,569.57
			296,950.46		8,182.08	467,659.00	461,476.92
					3,571.93	1,145.00	483,662.07
					5,706.40		493,855.60
5,837,348.40		80,869.67	5,338,567.84	301,355.72	4,247,439.21	5,035,176.00	9,807,260.79

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grantor/ Pass-through Grantor/	Federal CFDA Number	Pass-Through Entity ID Number	Local Government Identifying Number	Program or Award Amount	Grant Period From	Grant Period To	Balance Dec. 31, 2006
Federal and State Grant Fund (Cont'd):							
U.S. Department of Health and Human Services (Cont'd):							
<u>Passed Through State Department of Health:</u>							
Special Child Health Services-							
Case Management Unit - Case Mgmt	93.992	02-241-EIPL-1	H7-785-357	\$ 68,085.00	7-1-07	6-30-08	
Case Management Unit - Case Mgmt	93.992	02-241-EIPL-1	H6-785-357	60,964.00	7-1-06	6-30-07	\$ 28,761.72
Case Management Unit - Part C EIP	93.993	02-241-EIPL-0	H7-785-358	218,790.00	7-1-07	6-30-08	
Case Management Unit - Part C EIP	93.993	02-241-EIPL-0	H6-785-358	215,021.00	7-1-06	6-30-07	109,672.45
Case Management Unit - Part C EIP	93.993	02-241-EIPL-0	H5-785-358	214,500.00	7-1-05	6-30-06	26,061.56
							<hr/>
							164,495.73
							<hr/>
Total U.S. Department of Health and Human Services							4,741,912.21
U.S. Bureau of Justice:							
<u>Passed Through the State Department of Law and Public Safety:</u>							
Division of Criminal Justice:							
Sexual Assault Nurse Examiner	16.575	066-1020-100-143	G7-757-370	75,759.00	1-1-07	12-31-07	
Sexual Assault Nurse Examiner	16.575	066-1020-100-143	G6-757-370	74,577.00	1-1-06	12-31-06	72,583.28
Sexual Assault Nurse Examiner	16.575	066-1020-100-143	G5-757-370	59,713.75	1-1-05	12-31-05	16,180.68
Victims of Crime Act	16.575	066-1020-100-143	G7-757-371	336,127.00	10-1-06	12-31-07	
Victims of Crime Act	16.575	066-1020-100-143	G6-757-371	336,127.00	10-1-05	12-31-06	360,912.99
Victims of Crime Act	16.575	066-1020-100-143	G5-757-371	336,127.00	10-1-05	12-31-05	
Multi-Jurisdictional Narcotics Task Force	16.579	066-1020-100-156	G7-757-372	111,768.00	2-1-07	1-31-08	
Multi-Jurisdictional Narcotics Task Force	16.579	066-1020-100-156	G6-757-372	111,768.00	2-1-06	1-31-07	21,475.00
Project Safe Neighborhoods	16.579	066-1020-100-156	G7-757-375	46,000.00	12-31-07	3-14-08	
Edward Byrne JAG - Vineland Reimbursement	16.592	066-1020-100-157	G7-757-374	15,139.00	1-1-07	12-31-07	
Edward Byrne JAG - Vineland Reimbursement	16.592	066-1020-100-157	G6-757-374	8,393.25	1-1-06	12-31-06	8,102.95
Community Justice Program	16.609	N/A	G6-757-377	71,428.00	1-1-06	12-31-06	63,043.03
Federal Bullet Vest Grant	16.607	N/A	G7-757-382	11,564.76	1-1-07	12-31-07	
Federal Bullet Vest Grant	16.607	N/A	G5-757-378	28,125.00	1-1-05	12-31-05	8,117.60
NCHIP Grant	16.554	N/A	G5-759-370	11,802.60	1-1-05	12-31-05	11,802.60
Division of Youth and Family Services:							
State and Community Partnership	16.523	100-066-1500-021	G7-791-351	430,164.00	1-1-07	12-31-07	
State and Community Partnership	16.523	100-066-1500-021	G6-791-351	426,439.00	1-1-06	12-31-06	72,021.95
State and Community Partnership	16.523	100-066-1500-021	G5-791-351	421,207.00	1-1-05	12-31-05	5,665.40
State and Community Partnership	16.523	100-066-1500-021	G4-791-351	414,412.00	1-1-04	12-31-04	639.81
State and Community Partnership	16.523	100-066-1500-021	G3-791-351	406,911.00	1-1-03	12-31-03	20,760.62
State and Community Partnership	16.523	100-066-1500-021	G2-791-351	411,050.00	1-1-02	12-31-02	6,433.89
State and Community Partnership	16.523	100-066-1500-021	G1-791-351	395,694.00	1-1-01	12-31-01	4,860.00
Juvenile Accountability Incentive Block Grant (JAIG)	16.523	066-1500-100-121	G7-791-378	16,260.00	1-1-07	12-31-07	
Juvenile Accountability Incentive Block Grant (JAIG)	16.523	066-1500-100-121	G6-791-378	17,360.00	1-1-07	12-31-07	
Juvenile Accountability Incentive Block Grant (JAIG)	16.523	066-1500-100-121	G5-791-378	18,549.00	1-1-07	12-31-07	
Juvenile Accountability Incentive Block Grant (JAIG)	16.523	066-1500-100-121	G4-791-378	53,326.00	1-1-07	12-31-07	
Juvenile Accountability Incentive Block Grant (JAIG)	16.523	066-1500-100-121	G3-791-378	66,931.00	1-1-03	12-31-03	6,007.39
SCAPP-State Criminal Alien Assistance Program	16.523	N/A	G7-759-371	137,346.00	1-1-07	12-31-07	
Division of Highway Traffic Safety:							
State & Community Highway Safety Grant	20.600	100-066-1160-047	G6-755-449	76,700.00	1-1-06	12-31-06	3,637.09
State & Community Highway Safety Grant	20.600	100-066-1160-047	G4-755-449	66,700.00	1-1-04	12-31-04	14,264.86
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Total U.S. Bureau of Justice							696,509.14
U.S. Department of Labor:							
<u>Passed Through State Department of Labor:</u>							
Workforce Investment Act (WIA)							
WIA Unallocated							
WIA Adult Program	17.258	ET-06-PY07	J7-798-420	947,835.00	7-1-07	6-30-08	
WIA Youth Activities	17.259	ET-06-PY07	J7-798-420	914,049.00	7-1-07	6-30-08	
WIA Dislocated Workers	17.260	ET-06-PY07	J7-798-420	683,524.00	7-1-07	6-30-08	
Workforce Investment Act (WIA)							
WIA Adult Program	17.258	ET-06-PY06	J6-798-420	1,209,426.00	7-1-06	6-30-07	1,099,616.00
WIA Youth Activities	17.259	ET-06-PY06	J6-798-420	1,197,462.00	7-1-06	6-30-07	1,171,777.00
WIA Dislocated Workers	17.260	ET-06-PY06	J6-798-420	447,778.00	7-1-06	6-30-07	423,244.00
Workforce Investment Act (WIA)							
WIA Adult Program	17.258	ET-06-PY05	J5-798-420	970,896.00	7-1-05	6-30-06	99,842.00
WIA Youth Activities	17.259	ET-06-PY06	J5-798-420	995,663.00	7-1-06	6-30-07	165,131.00
WIA Dislocated Workers	17.260	ET-06-PY05	J5-798-420	806,085.00	7-1-05	6-30-06	42,332.00
WIA PY 2004 Incentive	17.267	ET-06-PY05	J5-798-420	61,250.00	7-1-05	6-30-07	53,280.00
Local CMAQ Initiative	17.xxx	062-4545-100-101	J6-798-421	120,000.00	1-1-06	12-31-06	120,000.00
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Total U.S. Department of Labor							3,175,222.00

Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2007 Encumbrances	Balance Dec. 31, 2007	(Memo Only)	
						Cash Received	Accumulated Expenditures
\$ 68,085.00			\$ 24,880.01		\$ 43,204.99		\$ 24,880.01
3,000.00	1	\$ 3,000.00	31,354.28		3,407.44	\$ 222,149.00	57,556.56
218,790.00			64,277.25	\$ 1,419.13	153,093.62	34,298.00	65,696.38
	1,3	(1,820.92)	96,159.01		11,692.52		203,328.48
					26,061.56		188,438.44
289,875.00		1,179.08	216,670.55	1,419.13	237,460.13	256,447.00	539,899.87
8,023,690.40		136,485.75	7,263,847.02	429,096.05	5,209,145.29	6,758,637.00	21,307,456.80
94,699.00	2	(2,300.00)	14,384.39	39,931.84	38,082.77		56,616.23
	3	17,513.00	84,944.71		5,151.57		88,069.43
	3	464.63	4,081.56		12,563.75	87,653.72	66,800.00
420,159.00			115,804.31		304,354.69		115,804.31
	2,3	(40,872.44)	317,025.51		3,015.04	303,064.57	417,142.96
	3	30.62	30.62			3,527.94	420,158.00
223,536.00			199,047.85	1,425.88	23,062.27		200,473.73
	3	10,915.00	32,390.00			111,768.00	223,536.00
46,000.00			7,310.50		38,689.50	6,692.00	7,310.50
15,139.00			2,145.87		12,993.13		2,145.87
			7,465.36	500.00	137.59	4,524.35	8,255.66
11,564.76	1	1,159.81	64,202.84			71,428.00	95,237.00
					11,564.76		-
2,271.40			14,074.00		8,117.60		20,007.40
							11,802.60
430,164.00	1	(4,738.00)	289,596.78	131,983.56	3,845.66		426,318.34
	3	51,992.89	25,053.63	66,198.81	32,762.40	303,328.05	393,676.60
	3	59,880.99	14,816.57		50,729.82	273,388.36	370,477.18
	3	41,542.20	14,971.01		27,211.00	41,266.00	387,201.00
	2	(14,503.18)			6,257.44		400,653.56
	2	(6,433.89)			4,860.00		411,050.00
							390,834.00
18,067.00			18,067.00				18,067.00
	3	4,129.36	1,366.71		2,762.65	14,760.00	16,526.35
	3	1,960.73	1,960.73			16,538.27	20,554.00
	3	7,225.55	7,225.55			16,532.42	59,251.00
	2	(6,007.39)					74,367.00
137,346.00					137,346.00	137,346.00	-
					3,637.09		73,062.91
					14,264.86		52,435.14
1,398,946.16		121,959.88	1,235,965.50	240,040.09	741,409.59	1,391,817.88	4,827,833.77
947,835.00			229,058.52		718,776.48	1,326,740.00	229,058.52
914,049.00			30,048.00		884,001.00	763,322.00	30,048.00
683,524.00			272,313.36		411,210.64	614,635.00	272,313.36
8,384.68	3	27,383.84	1,135,384.52		505,722.00		2,309,042.00
			666,055.00				1,863,517.00
			423,244.00				871,022.00
	3	474.60	100,316.60				-
			165,131.00				1,070,738.00
			42,332.00				1,160,794.00
			53,280.00				848,417.00
			59,303.81		60,696.19	38,716.74	114,530.00
2,553,792.88		27,858.44	3,176,466.81		2,580,406.31	2,743,413.74	8,769,479.88

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grantor/ Pass-through Grantor/	Federal CFDA Number	Pass-Through Entity ID Number	Local Government Identifying Number	Program or Award Amount	Grant Period		Balance Dec. 31, 2006
					From	To	
Federal and State Grant Fund (Cont'd):							
U.S. Department of Transportation:							
<u>Passed Through N.J. Department of Transportation:</u>							
Federal Transit Capital and Operating Assistance Formula Grants-Section 5307	20.507	00001809	A7-787-433-436	\$ 976,857.00	1-1-07	12-31-07	
Federal Transit Capital and Operating Assistance Formula Grants-Section 5307	20.507	00001809	A6-787-433-436	938,331.00	1-1-06	12-31-06	\$ 297,129.46
Federal Transit Capital and Operating Assistance Formula Grants-Section 5307	20.507	00001809	A5-787-433-436	901,244.00	1-1-05	12-31-05	231,868.79
Federal Transit Capital and Operating Assistance Formula Grants-Section 5307	20.507	00001809	A4-787-433-436	1,157,304.00	1-1-04	12-31-04	1,558.68
Federal Transit Capital and Operating Assistance Formula Grants-Section 5307	20.507	00001809	A3-787-433-436	705,000.00	1-1-03	12-31-03	111,218.45
Federal Intermodal Surface Transportation Efficiency Act	20.205	STP 1014 / 1016	G5-768-432	6,038,669.36	1-1-05	12-31-05	78,730.00
Federal Intermodal Surface Transportation Efficiency Act	20.205	STP 1014 / 1016	G4-768-432	4,993,865.00	1-1-04	12-31-04	144,968.76
ISTEA - Irving Avenue	20.205	STP 1014 / 1016	G6-768-432	850,847.00	1-1-06	12-31-06	68,479.90
ISTEA - Southwest Blvd.	20.205	STP 1014 / 1016	G5-768-433	426,008.00	1-1-05	12-31-05	98,108.00
ISTEA - Port Norris 553	20.205	STP 1014 / 1016	G6-768-433	793,604.00	1-1-06	12-31-06	51,888.35
ISTEA - Buckshutem Rd CR 670 Resurf	20.205	STP 1014 / 1016	G5-768-434	10,080.00	1-1-05	12-31-05	
Subregional Planning Grant	20.515	N/A	G7-717-431	72,400.00	1-1-07	12-31-07	
Subregional Planning Grant	20.515	N/A	G5-717-431	131,200.00	1-1-05	12-31-05	47,998.09
Subregional Planning Grant	20.515	N/A	G4-717-431	68,000.00	1-1-04	12-31-04	588.70
Public Transportation for Nonurbanized Areas-Section 18	20.509	NJ-18-X009	A4-787-437 / 438	253,251.00	7-1-03	6-30-04	7,591.22
Public Transportation for Nonurbanized Areas-Section 18	20.509	NJ-18-X009	A7-787-441 / 442	288,683.00	7-1-06	6-30-07	
Public Transportation for Nonurbanized Areas-Section 18	20.509	NJ-18-X009	A6-787-441 / 442	393,895.00	7-1-05	6-30-06	279,179.18
Public Transportation for Nonurbanized Areas-Section 18	20.509	NJ-18-X009	A5-787-441 / 442	615,439.00	7-1-04	6-30-05	9.09
Public Transportation for Nonurbanized Areas-Section 18	20.509	NJ-18-X009	A4-787-441 / 442	278,075.00	7-1-03	6-30-04	11,368.19
<u>Passed Through the Cumberland County Improvement Authority:</u>							
JARC Interlocal Agreement	20.xxx	N/A	A6-787-446	465,000.00	7-1-05	6-30-06	427,276.49
JARC Interlocal Agreement	20.xxx	N/A	A5-787-446	380,000.00	7-1-04	6-30-05	33.26
Total U.S. Dept. of Transportation							1,857,994.61
Corporation for National and Community Service:							
<u>Passed Through N.J. Department of Health and Senior Services:</u>							
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A7-787-495&496	64,393.00	7-1-07	6-30-08	
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A6-787-495&496	64,393.00	7-1-06	6-30-07	87,637.14
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A5-787-495&496	53,668.00	7-1-05	6-30-06	8,385.52
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A4-787-495&496	53,226.00	7-1-04	6-30-05	23,500.54
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A3-787-495&496	53,226.00	7-1-03	6-30-04	5,274.26
Total U.S. Dept. of Action							124,797.36
U.S. Department of Homeland Security:							
<u>Passed Through Office of Homeland Security and Preparedness:</u>							
State Homeland Security Grant	97.004	05-ODP-006	G7-747-664	426,843.20	1-1-07	12-31-07	
State Homeland Security Grant	97.004	05-ODP-006	G6-747-664	145,331.00	1-1-06	12-31-06	101,133.77
State Homeland Security Grant	97.004	05-ODP-006	G5-747-663	472,939.00	1-1-05	12-31-05	275,434.94
State Homeland Security Grant	97.004	04-ODP-006	G4-747-663	1,011,657.00	1-1-04	12-31-04	33.20
CERT Trailer Supplies	97.004	1200-100-066-1200-851	G6-747-663	1,200.00	1-1-06	12-31-06	1,008.19
State Homeland Security Grant II	97.004	03-SHSGP-II-006	G3-747-665	1,060,771.00	1-1-03	12-31-03	438.57
Total U.S. Dept. of Homeland Security							378,048.67
U.S. Department of Housing and Urban Development:							
<u>Passed Through State Department of Community Affairs</u>							
CDBG - Small Cities Block Grant			A4-787-499	400,000.00	1-1-04	12-31-04	57,254.50
Passed Through the United Way - FEMA - Homeless	N/A	N/A	A7-787-501	2,059.00	1-1-07	12-31-07	
Total U.S. Dept. of Housing and Urban Development							57,254.50

Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2007 Encumbrances	Balance Dec. 31, 2007	(Memo Only)	
						Cash Received	Accumulated Expenditures
\$ 1,291,484.00			\$ 839,094.73	\$ 4,843.19	\$ 447,546.08		\$ 843,937.92
42,587.00	3	\$ 16,833.17	85,352.79	2,486.60	268,710.24		943,059.76
	3	2,300.00	15,000.00		219,168.79		955,514.21
					1,558.68		1,335,768.32
					111,218.45		820,304.55
	3	180,688.50	41,938.98		217,479.52	\$ 160,213.09	5,821,189.84
	3	204,525.42	158,447.17		191,047.01	458,136.23	4,802,817.99
	3	782,367.10	698,456.68	83,910.42	68,479.90	628,611.01	782,367.10
	3	25,356.45		25,356.45	98,108.00	17,082.01	327,900.00
	3	741,715.65	651,468.52	90,247.13	51,888.35	586,321.67	741,715.65
10,080.00	3	2,318,117.53	2,212,346.89	115,850.64		2,291,673.16	10,080.00
90,500.00			18,974.31	40,000.00	31,525.69	23,446.84	58,974.31
	3	20,105.37	19,587.28	518.09	47,998.09		116,001.91
	2	(588.70)					85,000.00
					7,591.22		245,659.78
288,683.00			40,420.24		248,262.76		40,420.24
			279,179.18			322,083.47	393,895.00
					9.09	78,894.40	615,429.91
	3	300.00			11,668.19		266,406.81
			198,732.77	1,699.16	226,844.56	258,427.07	238,155.44
	3	8,000.00			8,033.26	77,198.40	371,966.74
1,723,334.00		4,299,720.49	5,258,999.54	364,911.68	2,257,137.88	4,902,087.35	19,816,565.48
135,029.00	3	130.22	44,525.57	385.47	90,117.96	16,126.00	44,911.04
			79,071.28		8,696.08	64,393.00	128,617.92
			627.40		7,758.02	40.00	114,217.98
	3	(0.02)			23,500.52	(40.00)	92,786.48
					5,274.26		107,402.74
135,029.00		130.20	124,224.25	385.47	135,346.84	80,519.00	487,936.16
426,843.20		(11,000.00)			415,843.20		11,000.00
			93,396.73		7,737.04		137,593.96
	3	178,667.04	452,786.86	987.26	327.86	105,884.93	472,611.14
	2	(32.20)			1.00		1,011,656.00
			404.19		604.00		596.00
	2	(438.57)					
426,843.20		167,196.27	546,587.78	987.26	424,513.10	105,884.93	1,633,457.10
	3	169,918.00	111,526.00	112,279.50	3,367.00	184,857.50	396,633.00
2,059.00					2,059.00	2,059.00	-
2,059.00		169,918.00	111,526.00	112,279.50	5,426.00	186,916.50	396,633.00

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grantor/ Pass-through Grantor/	Federal CFDA Number	Pass-Through Entity ID Number	Local Government Identifying Number	Program or Award Amount	Grant Period		Balance Dec. 31, 2006
					From	To	
Federal and State Grant Fund (Cont'd):							
National Foundation on the Arts and the Humanities:							
Passed Through N.J. Department of State -							
<u>State Council on the Arts</u>							
Cultural and Heritage Commission Promotion of the Arts	45.023	074-2530-100-031	G7-717-491	\$ 134,193.00	7-1-07	6-30-08	
Cultural and Heritage Commission Promotion of the Arts	45.023	074-2530-100-031	G6-717-491	157,874.00	7-1-06	6-30-07	\$ 3,140.57
Cultural and Heritage Commission Promotion of the Arts	45.023	074-2530-100-031	G5-717-491	196,806.00	7-1-05	6-30-06	<u>33,932.00</u>
Total National Foundation on the Arts							<u>37,072.57</u>
Total Federal Awards							<u>\$ 16,637,529.23</u>

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

Key:

- (1) Transfers
- (2) Cancellations
- (3) Prior Year Encumbrance

<u>Receipts or Revenue Recognized</u>	<u>Key</u>	<u>Adjustments</u>	<u>Disbursements / Expenditures</u>	<u>2007 Encumbrances</u>	<u>Balance Dec. 31, 2007</u>	<u>(Memo Only)</u>	
						<u>Cash Received</u>	<u>Accumulated Expenditures</u>
\$ 134,193.00			\$ 101,545.08	\$ 28,320.00	\$ 4,327.92	\$ 100,645.00	\$ 129,865.08
	3	\$ 20,275.00	23,108.57		307.00	39,468.00	157,567.00
	3	250.00			34,182.00		162,624.00
134,193.00		20,525.00	124,653.65	28,320.00	38,816.92	140,113.00	450,056.08
<u>\$ 15,221,751.44</u>		<u>\$ 5,286,604.63</u>	<u>\$ 20,005,222.25</u>	<u>\$ 1,551,919.70</u>	<u>\$ 15,588,743.35</u>	<u>\$ 18,444,419.47</u>	<u>\$ 81,679,280.85</u>

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2007

State Grantor/ Program Title	State GMIS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period	
						From	To
Federal and State Grant Fund:							
<u>Department of Health:</u>							
Right to Know	4230-100-046-4742-105-J002-6110	92-2228-RTK-00	H7-785-601	\$ 9,848.00		1-1-07	12-31-07
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	07-582-ADA-00	G7-789-602	660,772.00	\$ 49,512.00	1-1-07	12-31-07
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	06-582-ADA-00	G6-789-602	598,124.00	45,589.00	1-1-06	12-31-06
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	06-582-ADA-00	G5-789-602	594,603.00	49,110.00	1-1-05	12-31-05
Total Department of Health							
New Jersey Governor's Council on							
<u>Alcoholism and Drug Abuse Program:</u>							
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010		G7-789-696	225,042.59		1-1-07	12-31-07
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010		G6-789-696	227,739.64		1-1-06	12-31-06
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010		G5-789-696	228,481.07		1-1-05	12-31-05
Total New Jersey Governor's Council on Alcoholism and Drug Abuse							
<u>Department of Human Services:</u>							
Commission for the Blind and Visually Impaired:							
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F165	A7-787-613	21,393.00		1-1-07	12-31-07
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F155	A6-787-613	26,393.00		1-1-06	12-31-06
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F155	A4-787-613	20,162.00		1-1-04	12-31-04
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F155	A3-787-613	18,680.00		1-1-01	12-31-01
Division of Mental Health and Hospitals:							
Augment Mental Health	7700-100-054-5820-029-LLLL-6130	---	G7-791-611	6,000.00		1-1-07	12-31-07
Augment Mental Health	7700-100-054-5820-029-LLLL-6130	---	G6-791-611	6,000.00		1-1-06	12-31-06
Augment Mental Health	7700-100-054-5820-029-LLLL-6130	---	G5-791-611	6,000.00		1-1-05	12-31-05
Augment Mental Health	7700-100-054-5820-029-LLLL-6130	---	G4-791-611	6,000.00		1-1-04	12-31-04
Total Department of Human Services							
<u>Department of Community Affairs:</u>							
Passed Through the Division of Aging:							
SCBG - Housing Rehab Program Income	8060-100-022-8060-056-F239-6110	94-47,II-9	A5-787-622	8,835.09		1-1-05	12-31-05
SHIP - Supplement	8060-100-022-8060-056-F239-6110	94-47,II-9	A7-787-625	10,087.00		1-1-07	12-31-07
SHIP - Supplement	8060-100-022-8060-056-F239-6110	94-47,II-9	A6-787-625	10,142.00		1-1-06	12-31-06
SHIP - Supplement	8060-100-022-8060-056-F239-6110	94-47,II-9	A5-787-625	15,000.00		1-1-05	12-31-05
Additional SHIP - Supplement	8060-100-022-8060-056-F239-6110	94-47,II-9	A5-787-624	6,000.00		1-1-05	12-31-05
Handicapped Person's Recreation Opportunities Act	8050-100-022-8050-035-F157-6130	01368600	G7-717-621	10,292.00		1-1-07	12-31-07
Division of Housing:							
Social Services for the Homeless	7550-100-054-7550-380-LLLL-6030	H4FZ1S	A7-787-612	307,105.00		1-1-07	12-31-07
Social Services for the Homeless	7550-100-054-7550-380-LLLL-6030	H4FZ1S	A6-787-612	328,105.00		1-1-06	12-31-06
Social Services for the Homeless	7550-100-054-7550-380-LLLL-6030	H4FZ1S	A5-787-612	300,897.00		1-1-05	12-31-05
Social Services for the Homeless	7550-100-054-7550-380-LLLL-6030	H3FZ1S	A3-787-612	288,691.00		1-1-03	12-31-03
Small Cities Emergency Housing Repairs	8020-100-022-8020-078-F292-6120	N/A	G1-791-622	43,000.00		1-1-01	12-31-04
Small Cities Emergency Housing Repairs	8020-100-022-8020-078-F292-6120	N/A	G8-791-622	41,155.00		1-1-98	12-31-98
Total Department of Community Affairs							
<u>Department of Education:</u>							
Comprehensive Education Improvement Act	1500-100-066-1500-032-YSAC-6010	SFEA Funds	G7-758-681	172,000.00	256,165.00	1-1-07	12-31-07
Comprehensive Education Improvement Act	1500-100-066-1500-032-YSAC-6010	SFEA Funds	G6-758-681	180,000.00	153,000.00	1-1-06	12-31-06
Comprehensive Education Improvement Act	1500-100-066-1500-032-YSAC-6010	SFEA Funds	G5-758-681	184,500.00	139,500.00	1-1-05	12-31-05
Total Department of Education							

Balance Dec. 31, 2006	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2007 Encumbrances	Balance Dec. 31, 2007	Memo Only	
							Cash Received	Accumulated Expenditures
	\$ 9,848.00			\$ 9,848.00			\$ 9,848.00	\$ 9,848.00
\$ 13,804.62	710,284.00			625,517.40	\$ 18,827.36	\$ 65,939.24	633,707.00	644,344.76
	3,521.00	3	\$ 20,651.96	37,977.58			113,772.82	643,713.00
		2,3						643,713.00
13,804.62	723,653.00		20,651.96	673,342.98	18,827.36	65,939.24	757,327.82	1,941,618.76
	225,042.59			149,453.47	74,220.07	1,369.05	108,682.51	223,673.54
428.62		3	48,792.87	48,479.51		741.98	375,119.00	226,997.66
82.59		3	75.00		75.00	82.59		228,398.48
511.21	225,042.59		48,867.87	197,932.98	74,295.07	2,193.62	483,801.51	679,069.68
	21,393.00			20,729.62		663.38	16,857.00	20,729.62
2,534.11	212.00			764.75		1,981.36	5,110.00	24,411.64
411.53						411.53		19,750.47
1,511.25						1,511.25		17,168.75
	6,000.00			784.14	1,073.14	4,142.72	6,000.00	1,857.28
5,808.25			85.97	5,743.82	128.00	22.40		5,977.60
116.24						116.24		5,883.76
65.40						65.40		5,934.60
10,446.78	27,605.00		85.97	28,022.33	1,201.14	8,914.28	27,967.00	101,713.72
2,781.07		3				2,781.07		6,054.02
	10,087.00			3,766.74	697.15	5,623.11		4,463.89
2,338.42		3	1,961.37	3,296.99		1,002.80	8,300.00	9,139.20
1,505.44						1,505.44		13,494.56
1,455.42		3	340.15			1,795.57		4,204.43
	10,292.00			9,216.00	500.00	576.00	3,602.00	9,716.00
	307,105.00			273,975.08	33,129.92		280,329.00	307,105.00
2,381.00		3	71,554.53	46,355.70		27,579.83	63,459.00	300,525.17
21,040.92						21,040.92		279,856.08
1,244.00						1,244.00		287,447.00
41,302.00		3	1,498.00	4,797.00	38,003.00			43,000.00
7,427.20	27,084.30					34,511.50		6,643.50
81,475.47	354,568.30		75,354.05	341,407.51	72,330.07	97,660.24	355,690.00	1,271,648.85
	428,165.00	2	(55,000.00)	190,852.05	2,011.20	180,301.75	58,500.00	247,863.25
155,905.08		3	1,573.52	154,628.37	156.00	2,694.23	92,250.00	330,305.77
		3	343.49	343.49				324,000.00
155,905.08	428,165.00		(53,082.99)	345,823.91	2,167.20	182,995.98	150,750.00	902,169.02

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2007

State Grantor/ Program Title	State GMIS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period	
						From	To
Federal and State Grant Fund (Cont'd):							
<u>Department of Environmental Protection and Energy:</u>							
State Aid--County							
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H7-785-631	\$ 161,800.00		1-1-07	12-31-07
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H6-785-631	161,650.00		1-1-06	12-31-06
Total Department of Environmental Protection and Energy							
<u>Department of State:</u>							
Historical Commission, Operating Support Grant	100-074-2540-105-077700	N/A	G7-717-693	13,000.00		1-1-07	12-31-07
Historical Commission, Operating Support Grant	100-074-2540-105-077700	N/A	G6-717-693	12,000.00		1-1-07	12-31-07
Building Arts Participation	N/A	N/A	G7-717-697	30,000.00		1-1-07	12-31-07
National Parks Service Grant	N/A	N/A	G9-717-451	12,000.00		1-1-04	12-31-04
PARIS Grants Program	100-074-2545-033-080010	N/A	G7-705-690	693,100.00		1-1-07	12-31-07
PARIS Grants Program	100-074-2545-033-080010	N/A	G6-705-690	994,100.00		1-1-06	12-31-06
PARIS Grants Program	100-074-2545-033-080010	N/A	G5-705-690	1,018,568.00		1-1-05	12-31-05
NJ Historic Trust - Courthouse	4800-100-042-4800-270-V42P-6110	2ONSDIXX	G5-717-624	593,739.00		1-1-05	12-31-05
Total Department of State							
<u>Department of Transportation:</u>							
State Aid--							
Municipal Stormwater Reg Grant	N/A	--	G4-768-631	20,000.00		--	--
Capital Transportation Program - 2007	6320-480-078-6320-607-TCAP-6010	--	G7-768-642	3,177,000.00		--	--
Capital Transportation Program - 2006	6320-480-078-6320-607-TCAP-6010	--	G6-768-642	2,626,000.00		--	--
Capital Transportation Program - 2005	6320-480-078-6320-607-TCAP-6010	--	G5-768-642	2,626,000.00		--	--
Capital Transportation Program - 2004	6320-480-078-6320-607-TCAP-6010	--	G4-768-642	2,626,000.00		--	--
Capital Transportation Program - 2003	6320-480-078-6320-607-TCAP-6010	--	G3-768-642	2,626,000.00		--	--
Capital Transportation Program - 2002	6320-480-078-6320-607-TCAP-6010	--	G2-768-642	2,626,000.00		--	--
Capital Transportation Program - 2001	6220-549-078-6220-135-TCAP-6110	--	G1-768-642	6,094,031.19		--	--
Capital Transportation Program - 2000	6320-480-078-6320-607-TCAP-6010	--	G0-768-642	2,648,000.00		--	--
Capital Transportation Program - prior years	6320-480-078-6320-607-TCAP-6010	--	G8-768-642	300,000.00		--	--
2003 Local Bikeway Program Grant	6320-480-078-6320-607-TCAP-6010	--	G3-717-695	20,000.00		1-1-03	12-31-03
FY2004 FAUS - Sub Program - Sharp Street	6320-480-078-6320-607-TCAP-6010	--	G6-768-643	28,259.97		1-1-06	12-31-06
Clean Communities Entitlement Program	4900-765-042-4900-005-V42Y-6010	--	G7-770-632	108,638.01		1-1-07	12-31-07
Clean Communities Entitlement Program	4900-765-042-4900-005-V42Y-6010	--	G6-770-632	90,159.24		1-1-06	12-31-06
Clean Communities Entitlement Program	4900-765-042-4900-005-V42Y-6010	--	G4-770-632	91,989.22		1-1-04	12-31-04
Total Department of Transportation							
<u>Department of Law and Public Safety:</u>							
Division of Criminal Justice:							
Project Vision Pilot Program	N/A	N/A	G6-757-667	50,000.00		1-1-06	12-31-06
911 Coordinator Funding Oets	822034800135	N/A	G7-746-692	25,000.00		1-1-07	12-31-07
911 Coordinator Funding Oets	822034800135	N/A	G6-746-692	397,483.00		1-1-06	12-31-06
911 Coordinator Funding Oets	822034800135	N/A	G5-746-692	25,000.00		1-1-05	12-31-05
911 Coordinator Funding Oets	822034800135	N/A	G3-746-692	11,111.00		1-1-03	12-31-03
Enhanced 911 Grant	N/A	N/A	G7-746-690	85,000.00		1-1-07	12-31-07
Cumberland Emergency Exercises	03-1226-EPR-C-0	N/A	G3-747-661	25,000.00		1-1-03	12-31-03
Buckle Up SJ Seat Belt Initiative	N/A	N/A	G7-755-661	4,000.00		1-1-07	12-31-07
Buckle Up SJ Seat Belt Initiative	N/A	N/A	G6-755-661	4,000.00		1-1-06	12-31-06
Buckle Up SJ Seat Belt Initiative	N/A	N/A	G4-755-661	2,000.00		1-1-04	12-31-04
Child Passenger Safety Education Act	N/A	N/A	G7-755-663	1,287.00		1-1-07	12-31-07
Child Abuse and Neglect	N/A	N/A	G5-757-379	30,000.00		1-1-06	12-31-06
Attorney Identification Program	N/A	N/A	G6-755-662	11,000.00		1-1-06	12-31-06
Traffic Safety Community Education	N/A	N/A	G6-755-663	82,500.00		1-1-06	12-31-06
NJ Sex Offender Ctrl Internet Reg Program	N/A	N/A	G6-755-668	14,520.00		1-1-06	12-31-06
NJ Sex Offender Ctrl Internet Reg Program	N/A	N/A	G7-755-668	13,230.00		1-1-07	12-31-07
Body Armor	N/A	N/A	G7-755-699	20,103.15		1-1-07	12-31-07
Division of State Police:							
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G7-747-662	178,450.00		--	--
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G6-747-662	42,200.00		--	--
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G5-747-662	91,400.00		--	--
Total Department of Law and Public Safety							

Balance Dec. 31, 2006	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2007 Encumbrances	Balance Dec. 31, 2007	Memo Only	
							Cash Received	Accumulated Expenditures
\$ 15,125.83	\$ 161,800.00	3	\$ 496.00	\$ 100,890.26 12,692.83	\$ 1,473.50	\$ 59,436.24 2,929.00	\$ 72,955.42 152,497.00	\$ 102,363.76 158,721.00
15,125.83	161,800.00		496.00	113,583.09	1,473.50	62,365.24	225,452.42	261,084.76
	13,000.00			13,000.00			13,000.00	13,000.00
	12,000.00					12,000.00	9,600.00	
	30,000.00			13,500.00	13,500.00	3,000.00		27,000.00
10,400.00				10,400.00				12,000.00
	693,100.00			37,143.24	57,940.00	598,016.76	346,550.00	95,083.24
269,403.81		3	593,070.00	862,445.62		28.19		994,071.81
		3	465,271.98	462,893.29	2,350.66	28.03	324,276.86	1,018,539.97
739.00		3	573,622.50	469,066.79	104,555.71	739.00		593,000.00
280,542.81	748,100.00		1,631,964.48	1,868,448.94	178,346.37	613,811.98	693,426.86	2,752,695.02
8,900.00						8,900.00		11,100.00
	3,177,000.00			13,725.00	594,270.00	2,569,005.00	3,177,000.00	607,995.00
1,816,026.28		3	347,647.35	390,169.63	489,182.74	1,284,321.26		1,341,678.74
1,749,095.48		3	562,883.99	2,290,709.04		21,270.43		2,604,729.57
1,476,000.01		3	900,222.02	2,338,956.12	988.00	36,277.91		2,589,722.09
604,310.88		3	145,860.01	720,193.77		29,977.12		2,596,022.88
		3	284,473.62	284,473.62				2,626,000.00
970,717.28		3	153,075.00	64,800.00	16,002.50	1,042,989.78		5,051,041.41
29,701.10		3		29,701.10				2,648,000.00
116,220.12						116,220.12		183,779.88
864.00		2	(864.00)					20,000.00
28,259.97						28,259.97		
	108,638.01			108,638.01			108,638.01	108,638.01
5,931.08						5,931.08		84,228.16
5,373.94						5,373.94		86,615.28
6,811,400.14	3,285,638.01		2,393,297.99	6,241,366.29	1,100,443.24	5,148,526.61	3,285,638.01	20,559,551.02
50,000.00				50,000.00				50,000.00
	25,000.00				1,406.61	23,593.39	25,000.00	1,406.61
123,280.43		3	240,897.57	300,137.01	19,461.00	44,579.99	77,650.00	352,903.01
21,409.94		3	2,560.00	3,970.19		19,999.75		5,000.25
84.72				84.72				11,111.00
	85,000.00					85,000.00		
18,778.58						18,778.58		6,221.42
	4,000.00			4,000.00			4,000.00	4,000.00
4,000.00						4,000.00		
320.45						320.45		1,679.55
	1,287.00			884.75		402.25	884.75	884.75
		3	1,798.14	1,798.14				30,000.00
673.80		3	30.00	30.00		673.80	10,326.20	10,326.20
66,308.24	10,000.00	3	12,015.76	78,453.55		9,870.45	82,572.87	72,629.55
14,520.00				14,520.00				14,520.00
	13,230.00					13,230.00		
	20,103.15			11,656.50		8,446.65	20,103.15	11,656.50
	178,450.00			99,092.08	35,776.50	43,581.42	8,087.75	134,868.58
6,244.19		3	16,481.80	18,971.65		3,754.34	29,122.12	38,445.66
75,656.26		3	170.00	(979.46)		76,805.72	475.11	14,594.28
381,276.61	337,070.15		273,953.27	582,619.13	56,644.11	353,036.79	258,221.95	760,247.36

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2007

<u>State Grantor/ Program Title</u>	<u>State GMIS Number</u>	<u>Pass-through Grantors' Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period</u>	
						<u>From</u>	<u>To</u>
Federal and State Grant Fund (Cont'd):							
<u>Unclassified - New Jersey Transit</u>							
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A7-787-671	\$ 593,810.00		1-1-07	12-31-07
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A6-787-671	618,943.88		1-1-06	12-31-06
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A5-787-671	559,826.00		1-1-05	12-31-05
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A4-787-671	436,995.00		1-1-04	12-31-04
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A7-787-623	15,000.00		7-1-07	6-30-08
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A6-787-623	15,000.00		7-1-06	6-30-07
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A5-787-623	15,000.00		7-1-05	6-30-06
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A3-787-623	14,800.00		7-1-03	6-30-04
Total Unclassified							
Total Federal and State Grant Fund							
Trust Fund:							
Garden State Trust of 1999	010-3380-001-000-6010	---	39-299-56-717-00E	679,819.69		1-1-07	12-31-07
Capital Fund:							
Capital Transportation Program	6320-480-078-6320-607-TCAP-6010	---	LP-95-04	1,463,000.00		---	---
Total State Financial Assistance							

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

- (1) Transfer
- (2) Cancellations
- (3) Prior year encumbrance

<u>Balance Dec. 31, 2006</u>	<u>Receipts or Revenue Recognized</u>	<u>Key</u>	<u>Adjustments</u>	<u>Disbursements/ Expenditures</u>	<u>2007 Encumbrances</u>	<u>Balance Dec. 31, 2007</u>	<u>Memo Only</u>	
							<u>Cash Received</u>	<u>Accumulated Expenditures</u>
	\$ 593,810.00			\$ 489,845.61	\$ 25,139.08	\$ 78,825.31	\$ 55,627.70	\$ 514,984.69
\$ 106,114.38		1,3	\$ 46,517.01	118,109.85	21.68	34,499.86	383,336.49	584,444.02
21,889.77		1,3	(20,318.43)			1,571.34		558,254.66
28,476.60						28,476.60		408,518.40
	15,000.00			5,569.67		9,430.33	6,250.00	5,569.67
7,883.98				7,883.98			8,750.00	15,000.00
701.36						701.36		14,298.64
268.19						268.19		14,531.81
165,334.28	608,810.00		26,198.58	621,409.11	25,160.76	153,772.99	453,964.19	2,115,601.89
7,915,822.83	6,900,452.05		4,417,787.18	11,013,956.27	1,530,888.82	6,689,216.97	6,692,239.76	31,345,400.08
-	679,819.69			679,819.69		-		679,819.69
207,773.22						207,773.22		1,255,226.78
\$ 8,123,596.05	\$ 7,580,271.74		\$ 4,417,787.18	\$ 11,693,775.96	\$ 1,530,888.82	\$ 6,896,990.19	\$ 6,692,239.76	\$ 33,280,446.55

COUNTY OF CUMBERLAND
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2007

Note 1: **GENERAL**

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all federal awards and state financial assistance programs of the County of Cumberland, State of New Jersey. The County is defined in the Notes to the Financial Statements, Note 1.

Note 2: **BASIS OF ACCOUNTING**

The accompanying schedules of expenditures of federal awards and state financial assistance are presented using the modified accrual basis of accounting as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services, which is described in the Notes to the Financial Statements, Note 1.

Note 3: **RELATIONSHIP TO FINANCIAL STATEMENTS**

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

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Current Fund	\$21,557,141.95	\$12,544,845.09	\$34,101,987.04
Trust Fund		679,819.69	679,819.69
	<u>\$21,557,141.95</u>	<u>\$13,224,664.78</u>	<u>\$34,781,806.73</u>

Note 4: **MAJOR PROGRAMS**

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

COUNTY OF CUMBERLAND

PART 3

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED DECEMBER 31, 2007

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2007

Section 1- Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Qualified Opinion

Internal control over financial reporting:

Material weaknesses identified? yes X no

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

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over compliance:

Material weaknesses identified? yes X no

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

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

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

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>17.258-260</u>	<u>Workforce Investment Act Cluster</u>
<u>93.558</u>	<u>Work First New Jersey</u>
<u>93.667</u>	<u>Social Services Block Grant</u>
<u>20.507</u>	<u>Federal Transit Capital</u>
<u>20.509</u>	<u>Public Transportation for Non-Urbanized Areas</u>
<u>97.004</u>	<u>State Homeland Security Grant</u>
<u>16.738</u>	<u>Multi-Jurisdictional Narcotics Task Force</u>

Dollar threshold used to determine Type A programs \$ 483,541.88

Auditee qualified as low-risk auditee? yes X no

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2007

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

State Financial Assistance

Internal control over compliance:

Material weaknesses identified? _____ yes X no

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

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

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

Identification of major programs:

<u>GMIS Numbers</u>	<u>Name of State Program</u>
100-074-2545-033-080010	PARIS Grant Program
6320-480-078-6320-607-TCAP-6010	Capital Transportation Grant
not available	Senior Citizen & Disabled Resident Transportation Assistance

Dollar threshold used to determine Type A programs \$ _____ 300,000.00 _____

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

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2007

Section 2- Schedule of Financial Statement Findings

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

None

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2007

Section 3- Schedule of Federal Award Findings and Questioned Costs

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

Finding No. 2007-1

Program:

Federal Transit Capital and Operating Assistance Formula Grants – Section 5307 (CFDA No. 20.507)
Non-Urbanized Area Formula Program – Section 5311 (CFDA No. 20.509)

Condition

The amounts reported on the final expenditure report for fringe benefits for the Federal Transit Capital and Operating Assistance Formula Grants – Section 5307 and Non-Urbanized Area Formula Program – Section 5311 do not equal the amounts recorded in the County finance system.

Criteria

OMB – Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments - Common Rule, Subpart C—Post-Award Requirements, Financial Administration, Paragraph 883, Section __.20 defines the standards for financial management systems. Section __.20(b)(2) - Accounting Records states that “grantees must maintain records which adequately identify the source and application of funds provided... These records must contain information pertaining to grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.”

Questioned Costs

None.

Context

The final grant expenditure report did not reconcile to the County finance system.

Effect

Fringe benefit amounts recorded in the County’s finance system do not agree with amounts reported to the grantor agencies.

Cause

Fringe benefits were reported on the final expenditure report, but a journal entry was not made in the County finance system to allocate the respective amounts to the grant programs.

Recommendation

That the final expenditure reports for the Federal Transit Capital and Operating Assistance Formula Grants – Section 5307 and Non-Urbanized Area Formula Program – Section 5311 are reconciled to the County finance system on at least an annual basis and that the grant expenditure reports are submitted to the Certified County Finance Officer prior to submission to the grantor agency.

View of Responsible Officials and Planned Corrective Action

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

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2007

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

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

Finding No. 2007-2

Program:

Senior Citizens and Disabled Resident Transportation Assistance

Condition

The amounts reported on the final expenditure report for fringe benefits for the Senior Citizens and Disabled Resident Transportation Assistance do not equal the amounts recorded in the County finance system.

Criteria

OMB – Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments - Common Rule, Subpart C—Post-Award Requirements, Financial Administration, Paragraph 883, Section __.20 defines the standards for financial management systems. Section __.20(b)(2) - Accounting Records states that “grantees must maintain records which adequately identify the source and application of funds provided... These records must contain information pertaining to grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.”

Questioned Costs

None.

Context

The final grant expenditure report did not reconcile to the County finance system.

Effect

Fringe benefit amounts recorded in the County's finance system do not agree with amounts reported to the grantor agencies.

Cause

Fringe benefits were reported on the final expenditure report, but a journal entry was not made in the County finance system to allocate the respective amounts to the grant programs.

Recommendation

That the final expenditure reports for the Senior Citizens and Disabled Resident Transportation Assistance are reconciled to the County finance system on at least an annual basis and that the grant expenditure reports are submitted to the Certified County Finance Officer prior to submission to the grantor agency.

View of Responsible Officials and Planned Corrective Action

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

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

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

FINANCIAL STATEMENT FINDINGS

Finding No. 2006-1

Condition

There were several instances when current fund appropriation and appropriation reserve line items were overexpended prior to approved transfers.

Current Status

This finding has been resolved.

FEDERAL AWARDS

Finding No. 2006-2

Program

Workforce Investment Act (WIA):

Adult Program (CFDA No. 17.258)

Youth Activities (CFDA No. 17.259)

Dislocated Workers (CFDA No. 17.260)

Condition

The Cumberland County Office of Employment and Training did not reconcile the financial records and reports to the Cumberland County finance system on an individual grant program basis and in sufficient detail by CFDA number that reconciles to the monthly state reports.

Current Status

This finding has been resolved.

Finding No. 2006-3

Program

Workforce Investment Act (WIA):

Adult Program (CFDA No. 17.258)

Youth Activities (CFDA No. 17.259)

Dislocated Workers (CFDA No. 17.260)

Condition

The Cumberland County Office of Employment and Training ("CCOET") did not perform on-site monitoring for Classroom Training (CRT) vendors during the year 2006. Monitoring of On-the-Job Training (OJT) vendors was only performed during the second half of the calendar year.

Current Status

This finding has been resolved.

COUNTY OF CUMBERLAND
Summary Schedule of Prior Year Audit Findings
And Questioned Costs as Prepared by Management (Cont'd)

FEDERAL AWARDS (Cont'd)

Finding No. 2006-4

Program

Social Services Block Grant (CFDA No. 93.667)

Federal Transit Capital and Operating Assistance Formula Grants – Section 5307 (CFDA No. 20.507)

Condition

The final expenditure report for the Social Services Block Grant HSAC Program and the Federal Transit Capital and Operating Assistance Formula Grants – Section 5307 do not reconcile to the County finance system as a result of indirect costs and fringe benefits not charged on the County finance system, but reported on the final expenditure reports.

Current Status

This finding has not been resolved. See Finding 2007-1.

Planned Corrective Action

The final expenditure reports will be reconciled to the County finance system on at least an annual basis and the grant expenditure reports will be submitted to the Certified County Finance Officer after submission to the grantor agency.

STATE FINANCIAL ASSISTANCE

None

COUNTY OF CUMBERLAND
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>
Douglas M. Rainear	Director of the Board of Chosen Freeholders	D
Bruce T. Peterson	Freeholder – Deputy Director	D
Jane Yetman Christy	Freeholder	D
Dr. Mary L. Gruccio	Freeholder	D
Louis N. Magazzu	Freeholder	D
Joseph P. Riley	Freeholder	D
Jeffrey M. Trout	Freeholder	D
Ken Mecouch	County Administrator and Deputy Clerk of the Board of Chosen Freeholders	D
Glenn Nickerson	Clerk of the Board of Chosen Freeholders	D
Ralph Brownlee	Deputy County Administrator	D
Marcella D. Shephard	Chief Financial Officer	\$ 113,000 A
Gary F. Simmerman	County Treasurer	\$ 113,000 B
David Mulford	Director of Purchasing	D
Gary Wodlinger	County Counsel	D
Gloria Noto	County Adjuster	D
Patricia A. Belmont	County Tax Administrator	D
Anthony Gioielli	Director of Consumer Affairs/Weights & Measures and Public Safety	D
Dr. Daniel Mastrobuono	County Superintendent of Schools	D
Nancy Forrester	Executive Director of the Library	D
Mark Stratoti	Administrator of Cumberland Manor	D
Carmen Bischer	Director of Administration of Board of Health	D
Ronald J. Casella	County Prosecutor	D
Gloria Noto	County Clerk	\$ 50,000 B
Michael F. Barruzza	County Sheriff	\$ 35,000 B
Arthur J. Marchand	County Surrogate	\$ 25,000 B
Glenn Saunders	Warden, C.C. Department of Corrections	\$ 50,000 C
Richard Gardella	County Engineer, until May 31, 2007	D
Daniel Orr	County Engineer, as of June 1, 2007	D
Barry Solof	Data Processing Manager	D
Tammi Pierce	Superintendent of Juvenile Detention Center	D

A = Western Surety in the amount designated

B = RLI Surety in the amount designated

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

D= Western Surety under a blank bond of \$50,000

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 cursive script that reads "Carol A. McAllister".

Carol A. McAllister
Certified Public Accountant
Registered Municipal Accountant

