

**COUNTY OF CUMBERLAND**

**STATE OF NEW JERSEY**

**REPORT OF AUDIT**

**FOR THE YEAR ENDING  
DECEMBER 31, 2008**



**COUNTY OF CUMBERLAND**  
**TABLE OF CONTENTS**

<b><u>Exhibit No.</u></b>		<b><u>Page No.</u></b>
	<b><u>PART 1</u></b>	
	Independent Auditor's Report	2
	Report on Internal Control Over Financial Reporting and on Compliance And Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	4
	<b><u>CURRENT FUND</u></b>	
A	Statements of Assets, Liabilities, Reserves and Fund Balance— Regulatory Basis	6
A-1	Statements of Operations and Changes in Fund Balance— Regulatory Basis	8
A-2	Statement of Revenues—Regulatory Basis	9
A-3	Statement of Expenditures—Regulatory Basis	15
	<b><u>TRUST FUNDS</u></b>	
B	Statements of Assets, Liabilities and Reserves—Regulatory Basis	22
B-1	Trust—County Open Space Fund—Statement of Revenues— Regulatory Basis	23
B-2	Trust—County Open Space Fund—Statement of Expenditures— Regulatory Basis	24
	<b><u>GENERAL CAPITAL FUND</u></b>	
C	Statements of Assets, Liabilities, Reserves and Fund Balance— Regulatory Basis	25
	<b><u>GENERAL FIXED ASSETS ACCOUNT GROUP</u></b>	
D	Statement of Changes In General Fixed Assets	26
	Notes to Financial Statements	27
	<b><u>SUPPLEMENTAL EXHIBITS</u></b>	
	<b><u>CURRENT FUND</u></b>	
SA-1	Statement of Current Cash and Reconciliation Per N.J.S.40A:5-5--Treasurer	46
SA-2	Schedule of Change Funds—December 31, 2008	49
SA-3	Statement of Petty Cash Funds	49
SA-4	Statement of Taxes Receivable	50
SA-5	Statement of Added and Omitted Taxes	50
SA-6	Statement of Revenue Accounts Receivable	51
SA-7	Statement of Deferred Charges	52
SA-8	Federal and State Grant Fund—Statement of Federal and State Grants Receivable	53
SA-9	Statement of 2007 Appropriation Reserves	59
SA-10	Federal and State Grant Fund—Statement of Reserve for Encumbrances	64
SA-11	Schedule of Accounts Payable	65
SA-12	Statement of Due to NJ—Reserve for Capital Transportation Program Expenditures	66
SA-13	Statement of Due to NJ—Reserve for Chapter 12 Bond Interest Expenditures	66

**COUNTY OF CUMBERLAND**  
**TABLE OF CONTENTS (CONT'D)**

<u>Exhibit No.</u>		<u>Page No.</u>
<b><u>SUPPLEMENTAL EXHIBITS (CONT'D)</u></b>		
<b><u>CURRENT FUND (CONT'D)</u></b>		
SA-14	Statement of Cash Held by County Treasurer for the Board of Health	67
SA-15	Statement of Cash Held by County Treasurer for the County Library	67
SA-16	Federal and State Grant Fund—Statement of Reserve for Federal and State Grants—Unappropriated	68
SA-17	Federal and State Grant Fund—Statement of Reserve for Federal and State Grants—Appropriated	69
<b><u>TRUST FUND</u></b>		
SB-1	Statement of Trust Cash and Reconciliation Per N.J.S.A.40A:5-5—Treasurer	76
SB-2	Statement of Accounts Receivable—Gasoline	77
SB-3	Statement of Reserve for Payroll and Payroll Taxes Payable	78
SB-4	Statement of Reserve for Performance Guarantee Deposits	78
SB-5	Statement of Miscellaneous Trust Reserves	79
SB-6	Statement of County Prosecutor's Law Enforcement Trust Account (R.S.2A:152-7 to 152-11)	81
SB-7	Statement of County Prosecutor's Seized Asset Trust Account (R.S.2A:152-7 to 152-11)	82
SB-8	Statement of County Prosecutor's Federal Justice Account (R.S.2A:152-7 to 152-11)	82
SB-9	Statement of Reserve for County Prosecutor—Asset Maintenance Account	83
SB-10	Trust – County Open Space Fund—Statement of Reserve for Farmland Preservation	83
SB-11	Trust – Audio Visual Aid Fund—Statement of Reserve for Audio-Visual Aid	84
<b><u>GENERAL CAPITAL FUND</u></b>		
SC-1	Statement of General Capital Cash and Reconciliation Per N.J.S.A.40A:5-5—Treasurer	86
SC-2	Analysis of General Capital Cash	87
SC-3	Statement of Deferred Charges to Future Taxation—Funded	88
SC-4	Statement of Deferred Charges to Future Taxation—Unfunded	89
SC-5	Statement of Reserve for Retirement of Debt	90
SC-6	Statement of Bond Anticipation Notes	91
SC-7	Statement of General Serial Bonds	92
SC-8	Statement of Green Acres Loan Payable	94
SC-9	Statement of Improvement Authorizations	95
SC-10	Statement of Reserve for Encumbrances	96
SC-11	Statement of Capital Improvement Fund	96
SC-12	Statement of Bonds and Notes Authorized but not Issued	97

**COUNTY OF CUMBERLAND  
TABLE OF CONTENTS (CONT'D)**

<u>Exhibit No.</u>		<u>Page No.</u>
<b><u>OTHER OFFICIALS AND INSTITUTIONS</u></b>		
SE	County Clerk—Statements of Assets, Liabilities and Reserves— Regulatory Basis	99
SE-1	County Clerk—Statement of Due to County Treasurer	100
SF	Surrogate—Statements of Assets, Liabilities and Reserves— Regulatory Basis	101
SF-1	Surrogate Custodian Account—Statement of Investments	102
SF-2	Surrogate—Statement of Due to County Treasurer	103
SG	Sheriff's Office—Statement of Assets, Liabilities and Reserves— Regulatory Basis	104
SG-1	Sheriff's Office—Statement of Due to County Treasurer	105
SH	Adjuster—Statements of Assets, Liabilities and Reserves— Regulatory Basis	106
SH-1	Adjuster--Statement of Due to County Treasurer	107
SI	Prosecutor's Confidential Fund-- Statements of Assets and Reserves— Regulatory Basis	108
SJ	Cumberland Manor—Statements of Assets, Liabilities and Reserves— Regulatory Basis	109
SJ-1	Cumberland Manor—Statement of Due to County Treasurer	110
SL	Statement of Cash Reconciliation	111
<b><u>PART 2</u></b>		
	Report on Compliance with Requirements Applicable to each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133 and State of New Jersey Circular 04-04-OMB	113

**COUNTY OF CUMBERLAND**  
**TABLE OF CONTENTS (CONT'D)**

<b><u>Schedule No.</u></b>		<b><u>Page No.</u></b>
A	Schedule of Expenditures of Federal Awards for the Year Ended December 31, 2008	116
B	Schedule of Expenditures of State Financial Assistance for the Year Ended December 31, 2008	122
	Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance for the Year Ended December 31, 2008	128
<b><u>PART 3</u></b>		
	Schedule of Findings and Questioned Costs for the Year Ended December 31, 2008	
	Section 1 - Summary of Auditor's Results	130
	Section 2 - Schedule of Financial Statement Findings	132
	Section 3 - Schedule of Federal Award Findings and Questioned Costs	133
	Section 4 – Schedule of State Financial Assistance Findings and Questioned Costs	134
	Summary Schedule of Prior Year Audit Findings and Questioned Costs as Prepared by Management	135
	OFFICIALS IN OFFICE AND SURETY BONDS	136
	APPRECIATION	137

# **COUNTY OF CUMBERLAND**

## **PART 1**

### **REPORT OF AUDIT OF FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
DECEMBER 31, 2008**

## 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, 2008 and 2007, 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, 2008. 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, 2008 and 2007, 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 omission 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, 2008 and 2007, 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, 2008 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 22, 2009 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 22, 2009



**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, 2008, and have issued our report thereon dated July 22, 2009, which indicated that the financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America but were prepared on a regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and in compliance with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County of 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 of Cumberland'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 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 which are described in the accompanying Schedule of Findings and Questioned Costs as findings no.: 2008-1.

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

This report is intended solely for the information and use of the audit committee, 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 22, 2009

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statements of Assets, Liabilities, Reserves and  
 Fund Balance -- Regulatory Basis  
 As of December 31, 2008 and 2007

<u>ASSETS</u>	<u>Ref.</u>	<u>2008</u>	<u>2007</u>
Regular Fund:			
Cash--General	SA-1	\$ 32,085,901.11	\$ 28,759,861.99
Cash--Change Funds	SA-2	240.00	240.00
		32,086,141.11	28,760,101.99
Receivables with Full Reserves:			
Revenue Accounts Receivable	SA-6	305,257.29	279,596.94
Deferred Charges:			
Expenditure without an Appropriation	SA-7	6,881.94	6,881.94
		6,881.94	6,881.94
		32,398,280.34	29,046,580.87
Federal and State Grant Fund:			
Cash	SA-1	2,002,925.76	1,785,360.64
Federal and State Grants Receivable	SA-8	25,400,198.95	23,580,694.20
		27,403,124.71	25,366,054.84
		\$ 59,801,405.05	\$ 54,412,635.71

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statements of Assets, Liabilities, Reserves and  
 Fund Balance -- Regulatory Basis  
 As of December 31, 2008 and 2007

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>Ref.</u>	<u>2008</u>	<u>2007</u>
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3 & SA-9	\$ 6,287,714.77	\$ 4,749,119.00
Reserve for Encumbrances	SA-10	3,286,814.11	2,823,598.96
Accounts Payable	SA-11	193,014.98	37,334.78
Reserve for Capital Transportation Program Expenditures	SA-12	111,503.57	412,763.81
Due to State of NJ - Chapter 12 Bond Interest	SA-13	8,657.05	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	2,768,183.45	2,575,700.35
County Library	SA-15	180,507.35	132,936.23
		12,836,395.28	11,555,994.49
Reserve for Receivables	A	305,257.29	279,596.94
Fund Balance	A-1	19,256,627.77	17,210,989.44
		32,398,280.34	29,046,580.87
Federal and State Grant Fund:			
Reserve for Encumbrances	SA-10	4,051,664.04	3,082,808.52
Unappropriated Reserves	SA-16	303,400.98	155,248.56
Appropriated Reserves	SA-17	23,048,059.69	22,127,997.76
		27,403,124.71	25,366,054.84
		\$ 59,801,405.05	\$ 54,412,635.71

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, 2008 and 2007

<u>Revenue and Other Income Realized</u>	<u>2008</u>	<u>2007</u>
Fund Balance Utilized	\$ 2,927,596.00	\$ 404,094.43
Miscellaneous Revenue Anticipated	71,552,674.00	65,632,610.26
Receipts from Current Taxes	84,292,000.00	76,100,000.00
Non-Budget Revenue	992,225.06	982,134.72
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	3,943,695.02	3,859,389.72
Accounts Payable Canceled	22,292.72	55,154.79
Refund of Prior Year Grant Revenue	95,603.06	
	<hr/>	<hr/>
Total Income	163,826,085.86	147,033,383.92
	<hr/>	<hr/>
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	41,639,175.00	39,223,806.00
Other Expenses	94,773,585.58	83,336,297.11
Capital Improvements	4,000,000.00	2,047,658.00
Debt Service	11,358,928.96	9,696,730.06
Deferred Charges and Regulatory Expenditures	7,081,161.99	5,573,287.10
Refund of Prior Year Grant Revenue		45,765.37
	<hr/>	<hr/>
Total Expenditures	158,852,851.53	139,923,543.64
	<hr/>	<hr/>
Regulatory Excess to Fund Balance	4,973,234.33	7,109,840.28
	<hr/>	<hr/>
<u>Fund Balance</u>		
Balance Jan. 1	17,210,989.44	10,505,243.59
	<hr/>	<hr/>
Decreased by:		
Utilized as Revenue	2,927,596.00	404,094.43
	<hr/>	<hr/>
Balance Dec. 31	\$ 19,256,627.77	\$ 17,210,989.44
	<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, 2008

	Anticipated			Excess or (Deficit)
	Budget	Special N.J.S.40A:4-87	Realized	
<b>Surplus Anticipated</b>	\$ 2,927,596.00	-	\$ 2,927,596.00	-
<b>Miscellaneous Revenues:</b>				
Local Revenues:				
County Clerk	1,400,000.00		821,330.47	\$(578,669.53)
Surrogate	90,000.00		93,785.49	3,785.49
Sheriff	150,000.00		148,140.94	\$(1,859.06)
Interest on Investments and Deposits	1,940,000.64		1,376,757.25	\$(563,243.39)
County Adjuster	46,000.00		10.00	\$(45,990.00)
Administration Fee from Board of Health	380,000.00		412,650.82	32,650.82
Indirect Cost Allocation - Federal Grants	340,000.00		247,503.96	\$(92,496.04)
Reimbursement of Election Expenses - School Board Election	125,000.00		124,573.31	\$(426.69)
Reimbursement of Election Expenses - Primary / General Election	175,000.00		402,697.60	227,697.60
Motor Vehicle Fine Fund	200,000.00		200,000.00	
Fringe Benefit Reimbursements	2,500,000.00		2,569,675.32	69,675.32
State Aid:				
County College Bonds (NJSA 54:18A)	672,187.00		1,352,625.00	680,438.00
Debt Service Vocational School, Chapter 74 laws of 1978			29,348.00	29,348.00
Permanent Disability--Patients in County Institutions (N.J.S.A. 44:7-38 et seq)	13,633,425.00		14,148,946.39	515,521.39
Cumberland Manor - Medicaid Peer Grouping	1,096,432.00		1,054,594.78	\$(41,837.22)
Housing of State Prisoners in County Jails	1,300,000.00		923,263.00	\$(376,737.00)
State Aid Salary Reimbursements:				
Mental Health Board	9,000.00		15,000.00	6,000.00
County Prosecutor	41,000.00		53,000.00	12,000.00
Emergency Management	44,000.00			\$(44,000.00)
Office on Aging - State Subsidy	58,000.00		58,000.00	
Emergency Communications			5,000.68	5,000.68
Juvenile Detention Center - Meal Subsidy (School Lunch Program)	50,000.00		50,601.86	601.86
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:				
Social and Welfare Services (ch 66 PL 1990):				
Division of Youth and Family Services	1,789,378.00		1,789,378.00	
Supplemental Social Security Income	576,750.00		593,231.00	16,481.00
Psychiatric Facilities (ch 73 PL 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	4,055,983.00		4,067,273.00	11,290.00
Maintenance of Patients in State Institutions for Mentally Retarded	5,875,967.00		5,875,967.00	
Board of County Patients in State and Other Institutions			48,161.35	48,161.35

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Revenues -- Regulatory Basis  
 For the Year Ended December 31, 2008

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
<b>State and Federal Programs Off-Set with Appropriations:</b>				
U.S. Department of Health and Human Services:				
Area Plan Grant	\$ 2,227,378.70	\$ 21,180.00	\$ 2,248,558.70	
Childhood Lead Poisoning Prevention	5,225.00	209,000.00	214,225.00	
Social Services Block Grant (Aging)	92,277.00		92,277.00	
Social Services Block Grant (Health-Medical Assistance)		15,100.00	15,100.00	
Social Services Block Grant (Alcohol)	73,630.00		73,630.00	
Social Services Block Grant (State & Community Partnership Grant/Family Court)	436,641.00		436,641.00	
Social Services Block Grant (HSAC/CIACC - Human Services)	117,522.00		117,522.00	
Special Child Health Early Intervention/Case Management	20,170.00	315,785.00	335,955.00	
HIV Emergency Relief - Transportation	656,278.00		656,278.00	
Minority AIDS Incentive Program		67,130.00	67,130.00	
Personal Assistance Service Program	350,000.00		350,000.00	
U.S. Department of Agriculture				
Rural Business Grant		121,000.00	121,000.00	
U.S. Fish & Wildlife Services				
Market Lane WCS Restoration		30,000.00	30,000.00	
National Foundation for the Arts and Humanities: Promotion of the Arts	150,296.00		150,296.00	
Federal Emergency Management Agency (FEMA): Homeless - Passed through the United Way	2,159.00		2,159.00	
U.S. Bureau of Justice: Sexual Assault Nurse Examiner		74,684.00	74,684.00	
Local Law Enforcement Block Grant		14,957.00	14,957.00	
Juvenile Accountability Incentive Block Grant	16,993.00		16,993.00	
Body Armor	3,764.21	48,298.97	52,063.18	
Community Justice	75,000.00		75,000.00	
Emergency Management Performance Grant	32,000.00		32,000.00	
State Homeland Security Grant	43,486.10		561,418.01	
OETS 911 Coordinator Funding	25,000.00	25,000.00	50,000.00	
U.S. Department of Labor: Workforce Investment Act		478,576.00	478,576.00	
Work First in New Jersey	107,110.00	5,772,328.00	5,879,438.00	
South Jersey Transportation Planning Organization/US Department of Transportation	72,400.00	72,400.00	144,800.00	
Federal Transit Administration: Section 5311 Capital & Operating Grant		436,555.00	436,555.00	
Section 5307 Capital & Operating Grant	1,014,199.00		1,014,199.00	
Retired Senior Volunteer Program - Grant		53,443.00	53,443.00	
N.J. Department of Environmental Protection: County Environmental Health Act		167,250.00	167,250.00	
N.J. Department of Labor & Workforce Development: Workforce Development Partnership		35,678.00	35,678.00	

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Revenues -- Regulatory Basis  
 For the Year Ended December 31, 2008

	<u>Anticipated</u>			<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>	<u>Realized</u>	
<b>State and Federal Programs Off-Set with Appropriations (Cont'd):</b>				
N.J. Department of Health and Senior Services:				
Right to Know	\$ 9,848.00	\$ 9,848.00	\$ 19,696.00	
Commission for the Blind & Visually Impaired	22,035.00		22,035.00	
Social Services for the Homeless	312,436.00		312,436.00	
Comprehensive Alcoholism and Drug Abuse Program	682,291.00		682,291.00	
Special Initiative & Transportation Contract		401,259.00	401,259.00	
N.J. Governor's Council on Alcoholism and Drug Abuse:				
Alliance to Prevent Alcoholism and Drug Abuse Program	225,701.98		225,701.98	
N.J. Department of Community Affairs:				
CDBG - Small Cities Block Grant - Cumberland Manor	301,098.00		301,098.00	
SHARE	21,000.00	300,000.00	321,000.00	
Handicapped Person's Recreation Opportunities Act				
N.J. Department of Education:				
Comprehensive Education Improvement Act		184,500.00	184,500.00	
N.J. Department of Environmental Protection and Energy:				
Clean Communities	96,933.93	11,724.78	108,658.71	
N.J. Department of State:				
Historical Commission, Operating Support Grant		9,960.00	9,960.00	
Public Archives and Records Infrastructure Support Grants Program		101,000.00	101,000.00	
N.J. Department of Law and Public Safety:				
RERP				
Traffic Safety Community Education	100,075.00	66,985.00	66,985.00	
Justice Assistance Grant (JAG)		101,500.00	201,575.00	
Emergency Management Assistance		5,139.00	5,139.00	
Victims of Crime Act - Victim Assistance Program		32,000.00	32,000.00	
State Criminal Alien Assistance Program		127,244.00	127,244.00	
Multi-Jurisdiction Gang, Gun & Narcotics		102,630.00	102,630.00	
NJ Office of Information Technology:				
Enhanced 911 General Assistance		151,393.00	151,393.00	
N.J. Department of Military and Veterans Affairs:				
Veterans Transportation System		65,000.00	65,000.00	
N.J. Department of Transportation:				
Transportation Trust Fund	3,177,000.00	15,000.00	15,000.00	
Federal Highway Administration	2,005,000.00	1,000,000.00	4,177,000.00	
Local CMAQ Initiatives	267,353.00	3,205,000.00	5,210,000.00	
Cumberland County Improvement Authority:				
Job Access & Reserve Commute (JARC)		452,106.00	452,106.00	
Casino Fund:				
Senior Citizens and Disabled Resident Transportation Assist	627,776.00		627,776.00	
Division of Highway Traffic Safety:				
Seat Belt Initiative Grant		4,000.00	4,000.00	
Residential Substance Treatment/State Prisoners		81,634.00	81,634.00	

(Continued)



**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Revenues -- Regulatory Basis  
 For the Year Ended December 31, 2008

	<u>Anticipated</u>			<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>	<u>Realized</u>	
<b>Other Special Items:</b>				
Reserve for Capital Transportation Program Expenditures	\$ 412,764.00	\$	412,763.81	(0.19)
County Social Service Board - Reimbursement	500,000.00		500,000.00	
Juvenile Detention Center - Room and Board Fees	1,007,650.00		928,000.00	(79,650.00)
County Clerk	500,000.00		552,199.00	52,199.00
Surrogate	75,000.00		76,539.87	1,539.87
Sheriff	90,000.00		84,231.41	(5,768.59)
Reserve for Payment of Bonds	166,624.00		266,624.10	100,000.10
Title IV-Monetary Allowance in Lieu of Rent	533,000.00		447,102.00	(85,898.00)
Added & Omitted Taxes	1,267,732.32		1,267,732.32	
Jail - Inmate Telephone	200,000.00		208,337.70	8,337.70
Inmate Prescription Reimbursement	933,038.00		933,038.14	0.14
Cumberland County Improvement Authority - Reimbursement	1,064,820.00		1,064,820.00	
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam Debt Service Reimbursements	27,032.00		26,378.00	(654.00)
Interlocal Agreement with Salem County - Mosquito Control, West Nile Virus	40,000.00		49,095.85	9,095.85
<b>Total Miscellaneous Revenues</b>	<b>56,735,859.88</b>	<b>\$ 14,904,219.66</b>	<b>71,552,674.00</b>	<b>(87,405.54)</b>
<b>Amount to be Raised by Taxation</b>	<b>84,292,000.00</b>		<b>84,292,000.00</b>	
<b>Budget Totals</b>	<b>143,955,455.88</b>	<b>14,904,219.66</b>	<b>158,772,270.00</b>	<b>(87,405.54)</b>
<b>Non-Budget Revenue</b>			<b>992,225.06</b>	<b>992,225.06</b>
	<b>\$ 143,955,455.88</b>	<b>\$ 14,904,219.66</b>	<b>\$ 159,764,495.06</b>	<b>\$ 904,819.52</b>

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Revenues -- Regulatory Basis  
For the Year Ended December 31, 2008

**Analysis of Realized Revenue**

## Interest on Investments and Deposits:

Treasurer	\$ 1,575,093.62
Cumberland Manor	4,411.13
Clerk	1,461.41
Surrogate	111.56
Sheriff	<u>6,140.18</u>

\$ 1,587,217.90

## Less Interest Allocation to:

Board of Health	36,902.10
Prosecutor's Asset Maintenance Account	6,067.88
Prosecutor's Law Enforcement Trust Account	10,081.48
Prosecutor's Federal Justice Account	240.11
Farmland Preservation	37,008.46
Due NJ Chapter 12 Bond Interest	8,657.05
Reserve for Capital Transportation Program	<u>111,503.57</u>

210,460.65\$ 1,376,757.25**Analysis of Non-Budget Revenue**

## Miscellaneous Revenue not Anticipated:

## Revenue Accounts Receivable:

Prosecutor's Office--Discovery Fees	11,722.75
Rent--SJ Drug Treatment	<u>3,300.00</u>

\$ 15,022.75

## Treasurer:

Miscellaneous, Reimbursements, and Refunds	314,028.61
Sales of Equipment and Property	28,018.26
Copies	2,142.36
Prior Year Refunds	3,681.12

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Revenues -- Regulatory Basis  
For the Year Then Ended December 31, 2008

**Analysis of Non-Budget Revenue (Cont'd)**

Treasurer (Cont'd):

Conditional Discharge and Bail Forfeitures	\$ 140,443.75	
Board of Construction Appeals	400.00	
Planning Board -- Sundry	161.50	
Election Board -- Voter Registration Lists	3,473.44	
Probation -- Fines & Restitution	1,420.30	
Purchasing -- Bid Specifications	10,200.00	
Sheriff -- Title IV-D Reimbursement	99,036.60	
Court Reim-Telephone Operator	105,953.12	
Court Reim-Messenger Service	8,316.49	
Aging -- Photocopies	1.00	
Aging -- Link Access	2,570.00	
Jail -- Social Security Reimbursement	31,200.00	
Jail -- Inmate Medical Co-pay	4,969.58	
Jail -- Vending Machine Commissions	800.66	
Jail - Fines & Fees	221.33	
Manor -- Vending Machine Commissions	1,567.02	
Manor Medicare Reimbursement	106,721.00	
Roads -- Road Opening Fees	14.00	
Roads -- Bid Specifications	2,500.00	
Reimbursement for Priority Funding	88,933.00	
Emergency Management Phone Reimbursement	6,658.43	
Prior Year Extradition Fees Collected	532.72	
Sheriff - Reimbursement for Training	13,042.81	
Sheriff - Cell Phone Donations	79.00	
Sheriff - Vending Machine Commissions	116.21	
	<hr/>	
		\$ 977,202.31
		<hr/>
		\$ 992,225.06
		<hr/> <hr/>

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, 2008

	Appropriations			Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved		
Operations							
General Government							
Board of Chosen Freeholders:							
Salaries and Wages - Freeholders	\$ 108,625.00	\$ 108,625.00	\$ 103,642.52	\$	\$ 4,982.48		
Other Expenses - Freeholders	61,475.00	63,475.00	59,762.46	3,355.50	357.04		
County Clerk:							
Salaries and Wages	506,000.00	511,000.00	498,001.28		12,998.72		
Other Expenses	177,525.00	177,525.00	154,817.82	12,286.38	10,420.80		
Department of Finance:							
Salaries and Wages	1,267,000.00	1,279,000.00	1,173,728.20		105,271.80		
Other Expenses	129,900.00	117,700.00	99,383.23	13,178.67	5,138.10		
Auditor	124,000.00	136,200.00		136,200.00			
Computerized Data Processing:							
Salaries and Wages	312,000.00	312,000.00	291,882.95		20,117.05		
Other Expenses	144,300.00	144,300.00	78,413.76	49,554.00	16,332.24		
Board of Taxation:							
Salaries and Wages	160,000.00	165,000.00	156,303.53	148.86	8,696.47		
Other Expenses	13,600.00	13,600.00	11,128.53		2,322.61		
Board of Elections:							
Salaries and Wages	315,000.00	315,000.00	280,969.29		34,030.71		
Other Expenses	820,700.00	820,700.00	653,375.29	6,492.28	160,832.43		
Legal Department - County Counsel:							
Salaries and Wages	117,000.00	117,000.00	112,426.62		4,573.38		
Other Expenses	450,000.00	450,000.00	357,074.59	58,657.93	34,267.48		
County Surrogate:							
Salaries and Wages	340,000.00	340,000.00	326,630.69		13,369.31		
Other Expenses	27,278.00	27,278.00	25,331.84	831.04	1,115.12		
County Adjuster's Office:							
Salaries and Wages	77,000.00	77,000.00	71,907.88		5,092.12		
Other Expenses	63,500.00	83,500.00	70,776.31	12,640.45	83.24		
Planning and Development:							
Salaries and Wages	620,000.00	620,000.00	508,391.80		111,608.20		
Other Expenses	207,300.00	207,300.00	89,549.36	63,365.95	54,384.69		
Buildings and Grounds:							
Salaries and Wages	1,366,500.00	1,366,500.00	1,203,684.00		162,816.00		
Other Expenses	935,032.00	935,032.00	723,934.12	109,991.13	101,106.75		
Regulation / Code Enforcement							
Contribution to Soil Conservation District (RS 4-22)	15,000.00	15,000.00	15,000.00		500.00		
County Board of Construction Appeals	500.00	500.00					
Consumer Affairs / Weights and Measures:							
Salaries and Wages	170,000.00	170,000.00	120,386.49	152.92	49,613.51		
Other Expenses	5,050.00	5,050.00	1,927.09		2,969.99		
Insurance							
Other Insurance Premiums	2,205,040.00	2,205,040.00	2,203,908.11		1,131.89		
Workers' Compensation Insurance	1,000,000.00	1,000,000.00	1,000,000.00				
Group Insurance Plan - Employee	14,958,000.00	14,396,461.00	13,161,005.79	389,964.20	845,491.01		

(Continued)

**COUNTY OF CUMBERLAND**  
CURRENT FUND

Statement of Expenditures -- Regulatory Basis  
For the Year Ended December 31, 2008

	Appropriations			Expended		Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	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)	\$ 243,524.00	\$ 243,524.00	\$ 243,524.00			
Supplemental Security Income	576,750.00	576,750.00	576,750.00			
Division of Youth and Family Services	1,789,378.00	1,789,378.00	1,789,378.00			
Maintenance for Mental Diseases	5,069,979.00	5,069,979.00	5,069,979.00			
Developmental Disabilities	5,875,967.00	5,875,967.00	5,875,967.00			
Public Safety						
Emergency Medical Services Training & Dispatch Center:						
Salaries and Wages	1,350,000.00	1,350,000.00	1,059,030.17			290,969.83
Other Expenses	122,150.00	122,150.00	70,988.41	\$ 44,850.96		6,310.63
Emergency Management Services:						
Salaries and Wages	230,000.00	230,000.00	196,991.54			33,008.46
Other Expenses	23,070.00	23,070.00	18,091.60	3,151.15		1,827.25
Voluntary Fire Police Contract	16,745.00	16,745.00	7,000.00			9,745.00
Sheriffs' Office:						
Salaries and Wages	3,355,000.00	3,355,000.00	3,118,885.81			236,114.19
Other Expenses	410,200.00	410,200.00	226,692.52	53,590.81		129,916.67
County Medical Examiner - Other Expenses	720,000.00	720,000.00	462,890.56	406.60		256,702.84
Prosecutors Office:						
Salaries and Wages	6,551,600.00	6,551,600.00	6,137,881.82	182,765.93		413,718.18
Other Expenses	679,000.00	679,000.00	491,789.27			4,444.80
Jail:						
Salaries and Wages	9,400,000.00	9,572,728.00	9,349,390.72			223,337.28
Other Expenses	4,646,608.00	4,646,608.00	3,222,671.79	723,567.66		700,368.55
Juvenile Detention:						
Salaries and Wages	2,133,800.00	2,133,800.00	1,858,770.84			275,029.16
Other Expenses	213,257.00	213,257.00	170,274.48	18,069.34		24,923.18
Roads and Bridges						
Salaries and Wages	1,680,000.00	1,680,000.00	1,601,114.70			78,885.30
Other Expenses	496,300.00	496,300.00	328,952.69	146,079.70		21,267.61
Traffic Engineer:						
Salaries and Wages	135,000.00	135,000.00	124,369.55			10,630.45
Other Expenses	107,200.00	107,200.00	42,172.45	59,013.18		6,014.37
Engineering Department:						
Salaries and Wages	680,000.00	680,000.00	470,374.57			209,625.43
Other Expenses	25,600.00	25,600.00	8,737.56	11,681.76		5,180.68
Mosquito Control (N.J.S.A. (26:9-27 et al)):						
Salaries and Wages	480,000.00	480,000.00	429,711.36			50,288.64
Other Expenses	80,100.00	80,100.00	73,065.53	6,390.40		644.07

(Continued)

**COUNTY OF CUMBERLAND**  
CURRENT FUND

Statement of Expenditures -- Regulatory Basis  
For the Year Ended December 31, 2008

	Appropriations			Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved		
Operations (Cont'd)							
Health and Welfare							
Burial of Indigent							
Office on Aging and Disabled:							
Salaries and Wages	318,000.00	318,000.00	206,479.57		111,520.43	900.00	
Other Expenses	71,435.00	71,435.00	41,080.77	3,098.11	27,256.12		
Alcoholic & Drug Abuse Treatment Clinic:							
Salaries and Wages	110,000.00	110,000.00	108,695.47		1,304.53		
Other Expenses	11,570.00	11,570.00	4,820.61	1,527.93	5,221.46		
Peer Grouping:							
Salaries and Wages - Office on Aging & Disabled	40,000.00	40,000.00	33,397.65		6,602.35		
Other Expenses - Office on Aging and Disabled	74,214.00	74,214.00	72,096.50	2,063.50	64.00		
Contributions to Social Service Agencies	341,150.00	341,150.00	239,273.53	78,332.67	23,543.80		
County Social Service Board - Administration	6,154,981.00	6,154,981.00	6,154,981.00				
Human Services:							
Salaries and Wages	15,000.00	15,000.00	15,000.00				
Other Expenses	132,000.00	132,000.00	120,988.60	11,011.40	362.50		
Contributions to Social Service Agencies	280,000.00	280,000.00	60,000.00	219,637.50			
Cumberland Manor:							
Salaries and Wages	8,600,000.00	8,485,000.00	8,202,760.98	378,757.84	282,239.02		
Other Expenses	3,095,044.00	3,339,144.00	2,873,207.59		87,178.57		
Parks, Recreation, Public Celebrations and Public Ceremonies							
Recreation Commission (RS 40:12-1 et. seq.):							
Salaries and Wages	57,000.00	57,000.00	55,753.85		1,246.15		
Other Expenses	66,800.00	66,800.00	60,670.48	21,917.86	4,211.66		
War Veterans Burial & Grave Decorations:							
Salaries and Wages	50,000.00	50,000.00	48,186.40		1,813.60		
Other Expenses	34,030.00	34,030.00	16,421.37	4,190.44	13,418.19		
Education							
Historical Society	12,000.00	12,000.00	12,000.00				
Library	770,000.00	770,000.00	770,000.00				
County College	5,354,713.00	5,354,713.00	5,354,713.00				
Reimbursement for Residents Attending Out of County							
Two Year Colleges (N.J.S. 18A:64A-23)	75,000.00	75,000.00	28,154.65		46,845.35		
Education							
County Extension Service Farm and Home Demonstrations:							
Salaries and Wages	557,000.00	557,000.00	454,378.33		102,621.67		
Other Expenses	71,982.00	71,982.00	53,616.95	10,436.22	7,928.83		
Vocational School	1,964,568.00	1,964,568.00	1,964,568.00				
Office of the County Superintendent of Schools:							
Salaries and Wages	212,000.00	212,000.00	194,681.22		17,318.78		
Other Expenses	219,225.00	219,225.00	128,562.70	81,329.82	9,332.48		
Sick Leave and Vacation	190,000.00	190,000.00	190,000.00				
Salary Adjustments	400,000.00	400,000.00	11,532.85		118,389.15		
Educational Fund	100,000.00	72,000.00	40,766.00	2,811.00	28,423.00		

(Continued)

**COUNTY OF CUMBERLAND**  
CURRENT FUND

Statement of Expenditures -- Regulatory Basis  
For the Year Ended December 31, 2008

	Appropriations			Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved		
Operations (Cont'd)							
Utilities							
Central Switchboard:							
Salaries and Wages	\$ 116,000.00	\$ 116,000.00	\$ 111,577.17	\$	\$ 4,422.83		
Other Expenses	511,200.00	511,200.00	474,187.82	35,253.48	1,758.70		
Lighting on Highways and Bridges	65,000.00	71,000.00	60,646.09	1,311.49	9,042.42		
Postage	147,000.00	177,000.00	142,007.05	888.25	34,104.70		
Facilities Costs	2,660,409.00	2,660,409.00	1,887,309.37	321,586.80	451,512.83		
Gasoline	500,000.00	540,000.00	518,652.11		21,347.89		
Sub-Total Operations	107,171,874.00	106,754,085.00	97,294,157.17	3,281,421.11	6,178,506.72		
State and Federal Programs Off-Set by Revenues							
U.S. Department of Health and Human Services:							
Area Plan Grant (40A-4-87 \$21,800.00+)	2,478,368.70	2,499,538.70	2,499,538.70				
Shelter Plus Care-HUD							
Childhood Lead Poisoning Prevention (40A-4-87 \$209,000.00+)	5,225.00	214,225.00	214,225.00				
Social Services Block Grant (Aging)	92,277.00	92,277.00	92,277.00				
Social Services Block Grant (Health-Medical Assistance)		15,100.00	15,100.00				
(40A-4-87 \$15,100.00+)							
Social Services Block Grant (Alcohol)	88,555.00	88,555.00	88,555.00				
Social Services Block Grant (State & Community Partnership Grant/Family Court)	436,641.00	436,641.00	436,641.00				
Social Services Block Grant (HSAC/CIACC - Human Services)	134,524.00	134,524.00	134,524.00				
Special Child Health Early Intervention/Case Mgt (40A-4-87 \$315,785.00+)	20,170.00	335,955.00	335,955.00				
HIV Emergency Relief - Transportation	656,278.00	656,278.00	656,278.00				
Minority AIDS Incentive Program (40A-4-87 \$67,130.00+)		67,130.00	67,130.00				
Personal Assistance Service Program	350,000.00	350,000.00	350,000.00				
U.S. Department of Agriculture							
Rural Business Grant (40A-87 \$121,000.00+)		121,000.00	121,000.00				
U.S. Fish & Wildlife Services							
Market Lane WCS Restoration (40A-87 \$30,000.00+)		30,000.00	30,000.00				
National Foundation for the Arts and Humanities:							
Promotion of the Arts	150,296.00	150,296.00	150,296.00				
Federal Emergency Management Agency (FEMA):							
Homeless - Passed through the United Way	2,159.00	2,159.00	2,159.00				
Sexual Assault Nurse Examiner - Match (40A-4-85 \$18,671.00+)		18,671.00	18,671.00				
Sexual Assault Nurse Examiner (40A-4-87 \$74,684.00+)		74,684.00	74,684.00				
Local Law Enforcement Block Grant (40A-4-87 \$11,218.00+)		11,218.00	11,218.00				
Local Law Enforcement Block Grant - Match (40A-4-85 \$3,739.00+)		3,739.00	3,739.00				
Juvenile Accountability Incentive Block Grant	18,881.00	18,881.00	18,881.00				
Body Armor (40A-4-85 \$48,298.97)	3,764.21	52,063.18	52,063.18				
Community Justice	100,000.00	100,000.00	100,000.00				
Emergency Management Performance Grant	32,000.00	32,000.00	32,000.00				
State Homeland Security Grant (40A-4-87 \$523,674.96)	43,486.10	561,418.01	561,418.01				
OETS 911 Coordinator Fund (40A-4-87 \$25,000.00+)	25,000.00	50,000.00	50,000.00				
U.S. Department of Labor:							
Workforce Investment Act (40A-4-87 \$478,576.00+)	107,110.00	478,576.00	478,576.00				
Workforce Investment Act New Jersey (40A-4-87 \$5,772,328.00+)		5,879,438.00	5,879,438.00				

(Continued)

**COUNTY OF CUMBERLAND**  
CURRENT FUND

Statement of Expenditures -- Regulatory Basis  
For the Year Ended December 31, 2008

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
State and Federal Programs Off-Set by Revenues (Cont'd)						
South Jersey Transportation Planning Organization/US Department of Transportation (40A-4-87 \$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 \$436,555.00+)	1,345,816.00	436,555.00	436,555.00			
Section 5307 Capital & Operating Grant		1,345,816.00	1,345,816.00			
Retired Senior Volunteer Program - Grant (40A-4-87 \$53,443.00+)		53,443.00	53,443.00			
Retired Senior Volunteer Program - Match (40A-4-85 \$88,478.00+)		88,478.00	88,478.00			
N.J. Department of Health and Senior Services:						
Right to Know (40A-4-87 \$9,696.00+)	9,848.00	19,696.00	19,696.00			
Commission for the Blind & Visually Impaired	22,035.00	22,035.00	22,035.00			
Social Services for the Homeless	312,436.00	312,436.00	312,436.00			
Comprehensive Alcoholism and Drug Abuse Program	732,888.00	732,888.00	732,888.00			
Special Initiative & Transportation Contract (40A-87 \$401,259.00+)		401,259.00	401,259.00			
N.J. Department of Labor & Workforce Development:						
Workforce Development Partnership (40A-87 \$35,678.00+)		35,678.00	35,678.00			
N.J. Department of Environmental Protection:						
County Environmental Health Act (40A-87 \$167,250.00+)	225,701.98	167,250.00	167,250.00			
N.J. Governor's Council on Alcoholism and Drug Abuse:						
Alliance to Prevent Alcoholism and Drug Abuse Program		225,701.98	225,701.98			
N.J. Department of Community Affairs:						
CDBG - Small Cities Block Grant - Cumberland Manor	301,098.00	301,098.00	301,098.00			
Handicapped Person's Recreation Opportunities Act						
SHARE Grant (40A-4-87 \$300,000.00+)	22,000.00	322,000.00	322,000.00			
N.J. Department of Education:						
Comprehensive Education Improvement Act (40A-4-87 \$184,500.00+)		184,500.00	184,500.00			
Comprehensive Education Improvement Act - Match (40A-4-85 \$236,860.00+)		236,860.00	236,860.00			
N.J. Department of Environmental Protection and Energy:						
Clean Communities (40A-4-87 \$11,724.78+)	96,933.93	108,658.71	108,658.71			
N.J. Department of State:						
Historical Commission, Operating Support Grant (40A-4-87 \$9,960.00+)		9,960.00	9,960.00			
Public Archives and Records Infrastructure Support Grants Program (40A-4-87 \$101,000.00+)		101,000.00	101,000.00			
N.J. Department of Law and Public Safety:						
RERP (40A-4-87 \$66,985.00+)		66,985.00	66,985.00			
Traffic Safety Community Education (40A-4-87 \$101,500.00+)		201,575.00	201,575.00			
Justice Assistance Grant (JAG) (FY 2008) (40A-87 \$5,139.00+)	100,075.00	5,139.00	5,139.00			
Emergency Management Assistance (FY 2008) (40A-87 \$32,000.00+)		32,000.00	32,000.00			
State Criminal Alien Assistance Program (FY 2007) (40A-87 \$102,630.00+)		102,630.00	102,630.00			
Victims of Crime Act - Victim Assistance Program (40A-4-87 \$127,244.00+)		127,244.00	127,244.00			
Victims of Crime Act - Match (40A-4-85 \$24,131.00+)		24,131.00	24,131.00			
Multi-Jurisdiction Gang, Gun & Narcotics (40A-4-87 \$151,393.00+)		151,393.00	151,393.00			
Multi-Jurisdiction Gang, Gun & Narcotics - Match (40A-4-87 \$151,393.00+)		151,393.00	151,393.00			
NJ Office of Information Technology						
Enhanced 911 General Assistance (40A-4-87 \$65,000.00+)		65,000.00	65,000.00			
N.J. Department of Military and Veterans Affairs:						
Veterans Transportation System (40A-4-87 \$15,000.00+)		15,000.00	15,000.00			
Cumberland County Improvement Authority						
Job Access & Reserve Commute (JARC) (40A-4-87 \$251,664.00+)		251,664.00	251,664.00			
Job Access & Reserve Commute (JARC) - Match (40A-4-87 \$200,442.00+)		200,442.00	200,442.00			

(Continued)



**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Expenditures -- Regulatory Basis  
 For the Year Ended December 31, 2008

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
State and Federal Programs Off-Set by Revenues (Cont'd)						
N.J. Department of Transportation:						
Transportation Trust Fund (40A-4-87 \$1,000,000.00+)	\$ 3,177,000.00	\$ 4,177,000.00	\$ 4,177,000.00			
Federal Highway Administration (40A-87 \$3,205,000.00+)	2,005,000.00	5,210,000.00	5,210,000.00			
Local CMAQ Initiatives	267,353.00	267,353.00	267,353.00			
Casino Fund						
Senior Citizens and Disabled Resident Transportation Assist	627,776.00	627,776.00	627,776.00			
Division of Highway Traffic Safety:						
Seat Belt Initiative Grant (40A-87 \$4,000.00+)		4,000.00	4,000.00			
Residential Substance Treatment/State Prisoners (40A-87 \$81,634.00+)		81,634.00	81,634.00			
Residential Substance Treatment/State Prisoners Match (40A-87 \$27,212.00+)		27,212.00	27,212.00			
Matching Funds for Grants (40A-4-85 \$236,860.00-, \$88,478.00-, \$27,212.00-, \$31,739.00-, \$18,100.00- \$18,671.00-, \$200,442.00-, \$151,393.00-, \$24,131.00-)	488,891.00	35.00	\$	35.00		
Total State and Federal Programs	14,570,076.92	29,550,285.58	29,550,250.58	-	35.00	-
Total Operations	121,741,950.92	136,304,370.58	126,844,407.75	\$ 3,281,421.11	6,178,541.72	-
Contingent	108,390.00	108,390.00	87,921.57	5,393.00	15,075.43	
Total Operations including Contingent	121,850,340.92	136,412,760.58	126,932,329.32	3,286,814.11	6,193,617.15	-
Detail:						
Salaries and Wages	41,829,525.00	41,639,175.00	38,636,919.82		3,002,255.18	
Other Expenses (Including Contingent)	80,020,815.92	94,773,585.58	88,295,409.50	3,286,814.11	3,191,361.97	
Capital Improvement Fund	4,000,000.00	4,000,000.00	4,000,000.00			
County Debt Service						
Payment on Bond Principal:						
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	6,785,000.00	6,785,000.00	6,785,000.00			
Vocational School Bonds	800,000.00	800,000.00	800,000.00			
Other Bonds	2,435,380.00	2,435,380.00	2,435,380.00			
Interest on Bonds:						
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	544,375.00	544,375.00	544,375.00			
Vocational Schools	657,186.00	657,186.00	657,186.00			
Other Bonds	35,489.00	35,489.00	35,389.47		99.53	
Payment on Bond Anticipation Notes						
Principal						
Interest						
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	101,498.96	101,498.96	101,498.96			
Total County Debt Service	11,358,928.96	11,358,928.96	11,358,829.43	-	99.53	-

(Continued)

**COUNTY OF CUMBERLAND**  
CURRENT FUND

Statement of Expenditures -- Regulatory Basis  
For the Year Ended December 31, 2008

	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:						
South Jersey Healthcare	\$ 1,010.76	\$ 1,010.76	\$ 532.74		\$	478.02
State of New Jersey - Ball Account	6,345.99	6,345.99	6,000.00			345.99
Worrell & Associates	6,000.00	6,000.00				6,000.00
Grucio, Pepper, DeSanto & Ruth, PA	1,668.25	1,668.25	1,668.25			
Contribution to						
Police and Fire Pension	1,520,301.00	1,520,301.00	1,520,301.00			
Public Employees Retirement System	1,620,860.00	1,620,860.00	1,620,860.00			
Social Security System (OAS)	3,285,000.00	3,585,000.00	3,495,333.48	\$	89,666.52	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)	305,000.00	346,800.00	342,468.43		4,331.57	
Total Deferred Charges and Regulatory Expenditures	6,746,186.00	7,087,986.00	6,987,163.90	-	93,998.09	6,824.01
Grand Total	\$ 143,955,455.88	\$ 158,859,675.54	\$ 149,278,322.65	\$ 3,286,814.11	\$ 6,287,714.77	\$ 6,824.01
Appropriation by 40A.4-87 Budget						
	\$	14,904,219.66				
		<u>143,955,455.88</u>				
Reserve for Federal and State Grants - Appropriated Disbursed						
			\$ 29,550,250.58			
			<u>119,728,072.07</u>			
			<u>\$ 149,278,322.65</u>			

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, 2008 and 2007

<u>ASSETS</u>	<u>Ref.</u>	<u>2008</u>	<u>2007</u>
Trust Fund:			
Cash	SB-1	\$ 8,765,712.89	\$ 7,639,050.00
Accounts Receivable--Gasoline	SB-2	13,870.03	20,526.91
		8,779,582.92	7,659,576.91
County Open Space Fund:			
Cash	SB-1	1,451,105.62	2,376,965.10
Audio-Visual Aid Fund:			
Cash	SB-1	70,022.91	88,411.76
		\$ 10,300,711.45	\$ 10,124,953.77
<b><u>LIABILITIES AND RESERVES</u></b>			
Trust Fund:			
Reserve for Payroll Payables	SB-3	\$ 321,077.66	\$ 254,792.04
Reserve for Performance Guarantee Deposits	SB-4	110,588.02	65,991.02
Miscellaneous Trust Reserves	SB-5	7,265,391.35	6,342,378.19
Reserve for County Prosecutor's Law Enforcement Trust Account	SB-6	659,959.41	591,556.07
Reserve for County Prosecutor's Seized Asset Trust Account	SB-7	358,092.38	334,500.83
Reserve for County Prosecutor's Federal Justice Account	SB-8	12,336.38	21,106.42
Reserve for County Prosecutor's Asset Maintenance Account	SB-9	52,137.72	49,252.34
		8,779,582.92	7,659,576.91
County Open Space Fund:			
Reserve for Farmland Preservation	SB-10	1,451,105.62	2,376,965.10
Audio-Visual Aid Fund:			
Reserve for Audio-Visual Aid Commission Expenditures	SB-11	70,022.91	88,411.76
		\$ 10,300,711.45	\$ 10,124,953.77

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, 2008**

	<u>Anticipated Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Amount to be Raised by Taxation	\$ 811,000.00	\$ 940,745.98	\$ 129,745.98
Interest on Investments and Deposits	80,000.00	37,008.46	(42,991.54)
Reserve Funds:			
State of New Jersey	2,376,965.10	589,261.15	(1,787,703.95)
Refund of a Prior Year Expenditure		600.00	600.00
Added & Omitted Taxes		13,839.52	13,839.52
	<u>\$ 3,267,965.10</u>	<u>\$ 1,581,455.11</u>	<u>\$ (1,686,509.99)</u>

Analysis of Realized Revenues

Cash Received \$ 1,581,455.11

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, 2008

	<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	\$ 3,267,965.10	\$ 3,267,965.10	\$ 2,507,314.59	\$ -	\$ 760,650.51
Disbursed			<u>\$ 2,507,314.59</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, 2008 and 2007

<u>ASSETS</u>	<u>Ref.</u>	<u>2008</u>	<u>2007</u>
Cash	SC-1	\$ 30,365,425.96	\$ 36,404,796.81
Federal and State Grant Receivable	C	39,030.35	39,030.35
Deferred Charges to Future Taxation:			
Funded	SC-3	68,509,135.05	76,174,287.03
Unfunded	SC-4	11,154,368.70	754,979.70
		<u>\$ 110,067,960.06</u>	<u>\$ 113,373,093.89</u>
 <u>LIABILITIES, RESERVES</u> <u>AND FUND BALANCE</u>			
Bond Anticipation Notes	SC-6		\$ 657,186.00
General Serial Bonds	SC-7	\$ 67,502,000.00	75,087,000.00
Green Acres Loan Payable	SC-8	1,007,135.05	1,087,287.03
Improvement Authorizations:			
Funded	SC-9	24,810,958.54	29,825,123.55
Unfunded	SC-9	10,134,139.98	51,049.57
Reserve for Encumbrances	SC-10	5,409,580.54	5,629,376.79
Capital Improvement Fund	SC-11	993,322.35	825,247.35
Reserve for Federal and State Grant Receivable	C	39,030.35	39,030.35
Fund Balance	C	171,793.25	171,793.25
		<u>\$ 110,067,960.06</u>	<u>\$ 113,373,093.89</u>

There were bonds and notes authorized but not issued on December 31, 2008 of \$11,098,857.70 (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, 2008

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>2008</u> <u>Additions</u>	<u>2008</u> <u>Retirements</u>	<u>2008</u> <u>Adjustment</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
General Fixed Assets:					
Buildings	\$ 35,361,958.85	\$ 3,594,860.29			\$ 38,956,819.14
Land	3,836,521.28				3,836,521.28
Equipment	6,840,654.32	624,589.51	\$ 50,189.23	\$ (303,510.01)	7,111,544.59
Trucks & Heavy Vehicles	7,553,987.25	849,838.00	402,829.00	309,185.00	8,310,181.25
Total General Fixed Assets	<u>\$ 53,593,121.70</u>	<u>\$ 5,069,287.80</u>	<u>\$ 453,018.23</u>	<u>\$ 5,674.99</u>	<u>\$ 58,215,066.26</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, 2008**

---

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.

**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".



---

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

**Basis of Accounting, Measurement Focus and Basis of Presentation (Cont'd)**

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

---

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 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 represent 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 is charged for the County share of Added and Omitted Taxes certified to the County Board of Taxation by October 10 of the current year and due to be paid to the County by February 15 of the following year.

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

Appropriations for principal payments on outstanding general capital 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. 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 Postemployment 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. As of December 31, 2008, the County's bank balances of \$75,742,337.78 were exposed to custodial credit risk as follows:

Uninsured and Collateralized with Securities Held by Pledging Financial Institutions	\$ 1,000,000.00
Uninsured and Collateralized with Securities Held by Pledging Bank's Trust Department but not in the County's Name	<u>74,742,337.78</u>
Total	<u>\$ 75,742,337.78</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>
2008	\$9,407,459,751.00	\$0.0420	\$0.9001	\$0.0100
2008	8,156,274,149.00	0.0420	0.9342	0.0100
2007	6,921,217,334.00	0.0420	0.9858	0.0100
2006	5,995,333,251.00	0.0420	0.9877	0.0100
2005	5,475,435,530.00	0.0420	0.9169	0.0100

**Comparison of Tax Levies and Collections**

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
2008	\$84,292,000.00	\$84,292,000.00	100.00%
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%

**Note 4: FUND BALANCES APPROPRIATED**

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

<u>Year</u>	<u>Balance Dec. 31</u>	<u>Utilized In Budget of Succeeding Year</u>	<u>Percentage of Fund Balance Used</u>
<b><u>Current Fund</u></b>			
2008	\$19,256,627.77	\$5,074,683.00	26.35%
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%

**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, 2008.

**Note 6: PENSION PLANS**

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

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

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

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

---

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

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

<u>Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Funded by State</u>	<u>Funded by County</u>
2008	\$ 1,144,260	\$ 881,815	\$ 2,026,075	\$ 405,215	\$ 1,620,860 (1)
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)

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

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

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

<u>Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Funded by State</u>	<u>Funded by County</u>
2008	\$ 957,950	\$ 562,351	\$ 1,520,301		\$ 1,520,301
2007	838,391	412,912	1,251,303	\$ 250,260	1,001,042
2006	796,008	288,127	1,084,135	433,654	650,481

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

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

---

 Note 6: **PENSION PLANS (CONT'D)**
**Defined Contribution Retirement Program (Cont'd)**

The County's contributions were as follows:

<u>Fiscal Year</u>	<u>Total Liability</u>	<u>Funded by County</u>
2008	\$ 1,700.12	\$ 600.00
2007	N/A	N/A
2006	N/A	N/A

**Related Party Investments** - The Division of Pensions and Benefits does not invest in securities issued by the County.

---

(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.

***Funding Policy***

The contribution requirement of the County is established by policy of the Board of Chosen Freeholders and reflected in the various union contracts. The Board may amend its policy, subject to contract inclusion, as deemed necessary. The required contribution is based on projected pay-as-you-go financing requirements. For the years 2008 and 2007, the County contributed \$875,900.00 and \$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 years 2008 and 2007, employee contributions to the plan were \$161,425.69 and \$150,915.72.

---

 Note 7: **POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**
**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>(875,900.00)</u>
	8,115,200.00
Net OPEB Obligation – Beginning of Year	<u>8,305,200.00</u>
Net OPEB Obligation – End of Year	<u><u>\$16,420,400.00</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.

**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, which for the December 31, 2008 audit is the most recent 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.



Note 7: **POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS (CONT'D)**

**Actuarial Methods and Assumptions (Cont'd)**

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 December 31,	Annual Required Contribution (ARC)	Percentage of ARC Contributed
2007	\$8,991,100	7.6%
2008	\$8,991,100	9.7%

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
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, 2008, accrued benefits for compensated absences are valued at \$2,616,960.00. 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, 2008 of \$1,533,710.91.

**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, 2008, the County had lease agreements in effect for the following:

Capital:  
None

Operating:  
Land & Building (8 sites)

Note 10: **LEASE OBLIGATIONS (CONT'D)**

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>
2009	\$649,035.43
2010	523,626.00
2011	521,976.00
2012	518,448.00
2013	507,864.00
2014-2018	2,539,320.00
2019-2023	2,539,320.00
2024-2025	804,118.00

Rental payments under operating leases for the year 2008 were \$674,655.44.

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

<u>Issued</u>	<u>Year 2008</u>	<u>Year 2007</u>	<u>Year 2006</u>
General:			
Bonds and Notes	\$68,509,135.05	\$76,831,473.03	\$ 66,077,045.71
Bonds Issued by Another Public Body			
Guaranteed by the County:			
Bonds and Notes	24,485,000.00	26,500,000.00	28,435,000.00
Total Issued	92,994,135.05	103,331,469.03	94,512,045.71
<b><u>Authorized but not Issued</u></b>			
General:			
Bonds and Notes	11,056,575.00	51,049.57	9,342,282.60
Total Authorized but Not Issued	11,056,575.00	51,049.57	9,342,282.60
Total Issued and Authorized but Not Issued	104,050,710.05	103,382,522.60	103,854,328.31
Deductions:			
Bonds issued by Another Public Body Guaranteed by the County	24,485,000.00	26,500,000.00	28,435,000.00
Bonds issued and Bonds Authorized but not Issued Capital Projects for the County College	12,700,000.00	13,500,000.00	14,272,000.00
Total Deductions	37,185,000.00	40,000,000.00	42,707,000.00
Net Debt	\$66,865,710.05	\$63,382,522.60	\$ 61,147,328.31

Note 11: **CAPITAL DEBT (CONT'D)****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 0.76%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	\$104,050,710.05	\$37,185,000.00	\$66,865,710.05

Net Debt \$66,865,710.05 divided by the Equalized Valuation Basis per N.J.S.A.40A:2-2 as amended, \$8,776,562,856.00 equals 0.76%

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

3 1/2% of Equalized Valuation Basis (County) Net Debt	\$307,179,699.96 <u>66,685,710.05</u>
Remaining Borrowing Power	<u>\$240,493,989.91</u>

A revised Annual Debt Statement was 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>	
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	4,600,000.00	1,844,912.50	88,537.65	12,961.31	6,546,411.46
2014-18	25,600,000.00	6,274,358.50	470,108.59	37,386.16	32,381,853.25
2019-23	15,400,000.00	1,688,990.40	111,443.26	2,354.69	17,202,788.35
	<u>\$67,502,000.00</u>	<u>\$19,197,701.20</u>	<u>\$ 1,007,135.05</u>	<u>\$ 121,352.44</u>	<u>\$87,828,188.69</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. The County of Cumberland prepared a rebate calculation and determined that no rebate liability existed as of August 1, 2008.

Note 13: **CHANGE ORDERS**

During the year 2008, 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:

<b>Ordinance No.</b>	<b>Project Description</b>
2008-50	Additional services for Ryan White Care Act Grant
2008-51	Additional services for Ryan White Care Act Grant
2008-52	Additional services for Ryan White Care Act Grant
2008-55	Additional services for Ryan White Care Act Grant
2008-115	Additional services for building design for the Fire Academy
2008-126	Additional services for courthouse investigation
2008-127	Additional services for courthouse investigation
2008-361	Additional services for Rehabilitation of Nabb Avenue, CR 634
2008-607	Additional services for providing early intervention case management program services for the Ryan White Care Act Grant and Minority AIDS Initiative (MAI) Award Funding
2008-706	Additional services for Cumberland County Human Services Advisory Council

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. The Richard A. Hamburger 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, 2008, the balance of estimated payable was for the workers' compensation insurance was \$1,298,036.47, the amount that the records of the administrator of the plan show as potential claims reported.

The balance of estimated payable for the county general liability was \$668,300.00, the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported, at December 31, 2008.

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

---

 Note 14: **RISK MANAGEMENT (CONT'D)**

Any additional funds required for claims in excess of the amounts reserved and recorded as a liability will be paid and charged to the 2008 or future budgets. At December 31, 2008, the balances of the plans are as follows:

<u>Insurance Plan</u>	<u>Amount</u>
Reserve for Workers' Compensation Insurance--Trust Fund	\$ 804,138.25
Reserve for General Liability Insurance--Trust Fund	298,551.73
Reserve for Automobile and Contractors Equipment Physical Damage Insurance -- Trust Fund	78,024.88

 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, 2008 the bonds have been paid in full and the guaranty agreement is now been terminated.

---

 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, 2008 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, 2008, the Reserve for Farmland Preservation had a balance of \$1,451,105.62.

 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.

Note 17: **THIRD-PARTY RATE ADJUSTMENTS AND REVENUE (CONT'D)**

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.



## **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, 2008

	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Balance December 31, 2007	\$ 28,759,861.99	\$ 1,785,360.64
Increased by Receipts:		
Administrative Fee from Board of Health	\$ 412,650.82	
Indirect Cost Allocation--Federal Grants	247,503.96	
Reimbursement of Election Expenses - School Board Election	124,573.31	
Reimbursement of Election Expenses - Primary Election	402,697.60	
Motor Vehicle Fine Fund	200,000.00	
Fringe Benefit Reimbursements	2,569,675.32	
State Aid Reimbursement - Debt Service County College	1,352,625.00	
State Aid Reimbursement - Debt Service Vocational School	29,348.00	
Housing of State Prisoners in County Jails	923,263.00	
State Human Services for Mental Health Board	15,000.00	
County Prosecutor - Salary Reimbursement from State of NJ	53,000.00	
911 Coordinator - State Subsidy	-	
Office on Aging - State Subsidy	58,000.00	
Emergency Communications	5,000.68	
Juvenile Detention Center - Meal Subsidy	50,601.86	
Division of Youth and Family Services	1,789,378.00	
Supplemental Social Security Income	593,231.00	
Maintenance of Patients in State Institutions for Mental Diseases	4,067,273.00	
Maintenance of Patients in State Institutions for Developmental Disabilities	5,875,967.00	
County Social Service Board - Reimbursement	500,000.00	
Reserve for Payment of Bonds and Notes	266,624.10	
Title IV-Monetary Allowance in Lieu of Rent	447,102.00	
Jail - Inmate Telephone	208,337.70	
Inmate Prescription Reimbursement	933,038.14	
Cumberland County Improvement Authority - Reimbursement	1,064,820.00	
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam		
Debt Service Reimbursements	26,378.00	
Interlocal Agreement with Salem County - Mosquito Control, West Nile Virus	49,085.85	
Miscellaneous Revenue Not Anticipated	977,202.31	
Petty Cash Funds (Contra)	20,025.00	
Taxes Receivable	84,292,000.00	
Added and Omitted Taxes	1,267,732.32	
Revenue Accounts Receivable	19,347,719.70	
Refunds of Appropriation Reserves	32,436.53	

(Continued)

COUNTY OF CUMBERLAND

CURRENT FUND

Statement of Current Cash and Reconciliation

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

As of December 31, 2008

	<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	\$ 2,981,765.00	
Cash Held by County Treasurer for the County Library	1,021,551.65	
Interest Earned -- Capital Transportation Program	111,503.57	
Interest Earned -- Chapter 12 Bond Interest	8,657.05	
Cancellation of Appropriated Grant Reserves to Current Fund	1,744,738.96	
Federal and State Grants Receivable		\$ 23,936,147.93
Transfer from Trust Funds		864,770.00
Reserve for Federal and State Grants -- Unappropriated		152,890.42
Current Fund - Cancellation of Grant Receivables		1,649,135.90
Matching Funds for Grants - Trust and Current Fund		<u>1,275,954.00</u>
	<u>\$ 134,070,516.43</u>	<u>\$ 27,878,898.25</u>
Decreased by Disbursements:		
2008 Budget Appropriations	119,728,072.07	
2007 Appropriation Reserves	3,480,257.69	
Petty Cash Funds (Contra)	20,025.00	
Accounts Payable	3,228.86	
Cancellation of Grant Receivables to Current Fund	1,649,135.90	
Cash Held by County Treasurer for the Board of Health	2,789,281.90	
Cash Held by County Treasurer for the County Library	973,980.53	
Reserve for Chapter 12 Bonds - Due to New Jersey	248,464.26	
Matching Funds for Grants	1,275,954.00	
Due to Cumberland County Clerk's Office	576,077.10	
Reserve for Federal and State Grants -- Appropriated		25,916,594.17
Current Fund - Cancellation of Appropriated Grant Reserves		<u>1,744,738.96</u>
	<u>130,744,477.31</u>	<u>27,661,333.13</u>
Balance December 31, 2008	<u>\$ 32,085,901.11</u>	<u>\$ 2,002,925.76</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, 2008

	<u>Per Certification</u>	<u>Add: Deposit in Transit</u> <u>Date</u>	<u>Amount</u>	<u>Less Outstanding</u> <u>Checks per</u> <u>Permanent Record</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
<b>Reconciliation Dec. 31, 2008</b>					
Balance per Certification of:					
Bank of America, Bridgeton NJ					
Checking	\$ 28,827.97	1/2/2009	\$ 25,589.03	\$ 54,417.00	
Sun National Bank, Vineland, NJ					
Checking	30,612,992.01	1/2/2009	39,871.31	912,873.84	\$ 29,739,989.48
Checking	1,104.77			1,104.77	1,104.77
Checking	103,324.18			103,324.18	
Checking	5,754.57			5,754.57	
Checking	130,632.15			130,632.15	
CD	6,000,000.00				6,000,000.00
CD	4,000,000.00				4,000,000.00
Sovereign Bank, Westmont, NJ					
Investment Account	25,000,000.00				25,000,000.00
TD North, Vineland, NJ					
CD	3,000,000.00				3,000,000.00
CD	3,000,000.00				3,000,000.00
Colonial Bank, Vineland, NJ					
CD	4,000,000.00				4,000,000.00
	<u>\$ 75,882,635.65</u>		<u>\$ 65,460.34</u>	<u>\$ 1,208,106.51</u>	<u>\$ 74,741,094.25</u>
<b>Analysis of Balance Dec. 31, 2008</b>					
Current Fund					\$ 32,085,901.11
Federal and State Grant Fund					2,002,925.76
Trust Fund					8,765,712.89
County Open Space Fund					1,451,105.62
Audio-Visual Aid Fund					70,022.91
Capital Fund					30,365,425.96
					<u>\$ 74,741,094.25</u>

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Schedule of Change Funds  
 For the Year Ended December 31, 2008

<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, 2008

<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
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	500.00	500.00
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
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
Surrogate	100.00	100.00
Treasurer	50.00	50.00
	<hr/>	<hr/>
	\$ 20,025.00	\$ 20,025.00
	<hr/> <hr/>	<hr/> <hr/>

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Taxes Receivable  
 For the Year Ended December 31, 2008

	<u>County Taxes</u>
2008 Levy	\$ 84,292,000.00
Decreased by:	
Collections	<u>\$ 84,292,000.00</u>

Exhibit SA-5

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Added and Omitted Taxes  
 For the Year Ended December 31, 2008

	<u>Total</u>	<u>Added Tax</u>	<u>Omitted Tax</u>
Levy per Certification of the County Board of Taxation for Added and Omitted 2007 Taxes Due February 15, 2008	\$ 1,267,732.32	\$ 1,079,602.91	\$ 188,129.41
Decreased by:			
Collections	<u>\$ 1,267,732.32</u>	<u>\$ 1,079,602.91</u>	<u>\$ 188,129.41</u>

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of Revenue Accounts Receivable  
 For the Year Ended December 31, 2008

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
Collections Realized as Revenue in 2008 County Budget:				
Miscellaneous Revenues Anticipated:				
County Clerk	\$ 79,794.85	\$ 808,184.57	\$ 821,330.47	\$ 66,648.95
Surrogate	1,728.63	93,107.77	93,785.49	1,050.91
Sheriff		148,140.94	148,140.94	
Interest on Investments:				
Treasurer		1,364,632.97	1,364,632.97	
Cumberland Manor	227.91	4,184.54	4,411.13	1.32
Clerk		1,461.41	1,461.41	
Surrogate	34.71	76.85	111.56	
Sheriff		6,497.44	6,140.18	357.26
Jail - Work Release	834.59			834.59
Board of Hospital Patients -- County Adjuster		10.00	10.00	
Juvenile Detention Center Room and Board	195,170.00	955,260.00	928,000.00	222,430.00
Cumberland Manor		15,215,423.36	15,203,541.17 (1)	11,882.19
Board of County Patients in State and Other Institutions -- County Adjuster		48,161.35	48,161.35	
Special Items of Revenue Anticipated:				
County Clerk		552,199.00	552,199.00	
Surrogate		76,539.87	76,539.87	
Sheriff		84,231.41	84,231.41	
Miscellaneous Revenue not Anticipated in 2008 Budget:				
Prosecutor Discovery Fees	1,806.25	11,968.57	11,722.75	2,052.07
Rental -- SJ Drug Treatment		3,300.00	3,300.00	
	<u>\$ 279,596.94</u>	<u>\$ 19,373,380.05</u>	<u>\$ 19,347,719.70</u>	<u>\$ 305,257.29</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)		\$ 14,148,946.39	<u>1,054,594.78</u>	
		<u>\$ 15,203,541.17</u>		



**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Deferred Charges  
For the Year Ended December 31, 2008

---

	<b>Balance</b> <b><u>Dec. 31, 2007</u></b>	<b>Balance</b> <b><u>Dec. 31, 2008</u></b>
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, 2008

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Budget</u> <u>Statement</u> <u>of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
<b>Federal Grants:</b>						
U.S. Department of Health and Human Services:						
Passed Through State Department of Community Affairs:						
Special Services for the Aging - Aging Cluster		\$	(9,211.00)	(9,211.00)		
Special Services for the Aging - Aging Cluster	\$ 40,505.09		(13,613.84)	(2,957.91)		10,655.93
Special Services for the Aging - Aging Cluster	46,967.00		(151,888.00)	12,168.91		204,562.00
Special Services for the Aging - Aging Cluster	1,200,002.00	\$ 2,743.70	(84,342.21)			131,309.21
Special Services for the Aging - Aging Cluster			1,084,748.99			117,996.71
Special Services for the Aging - Aging Cluster		2,276,547.00	1,404,076.00			872,471.00
Passed Through State Department of Health and Senior Services:						
Social Services Block Grant (Health/DYFS)	282.00					282.00
Social Services Block Grant (Health/DYFS)	10,809.00					10,809.00
Social Services Block Grant (Health/DYFS)	12,598.00					12,598.00
Social Services Block Grant (Health/DYFS)	220,263.00					220,263.00
Social Services Block Grant (Health/DYFS)		81,245.00	63,526.00			17,719.00
Department of Disability Services		348,000.00	348,000.00			
Social Services Block Grant (HSAC/CIAC)	5,716.00				5,716.00	
Social Services Block Grant (HSAC/CIAC)	1,762.00		116,401.00			1,762.00
Social Services Block Grant (HSAC/CIAC)	14,925.00		73,630.00			1,121.00
Social Services Block Grant (Alcohol)		73,630.00	519,654.15			14,925.00
Social Services Block Grant (Alcohol)	545,409.63		259,169.36		25,755.48	
HIV Emergency Relief	40,000.00	656,278.00			40,000.00	397,108.64
HIV Emergency Relief	68,510.00		62,628.56			5,881.44
Minority AIDS Incentive Program		67,130.00				67,130.00
Minority AIDS Incentive Program		43,703.00				43,703.00
RSAT SA4-05 Resid. Substance Abuse Treatment		19,085.00				19,085.00
RSAT SA3-06 Resid. Substance Abuse Treatment		18,846.00				18,846.00
RSAT SA3-07 Resid. Substance Abuse Treatment						
Division of Youth and Family Services:						
State and Community Partnership	53,342.90		14,971.07			38,371.83
State and Community Partnership	65,545.99		13,511.18			52,034.81
State and Community Partnership	123,110.95		26,262.24			96,848.71
State and Community Partnership/Family Court	430,164.00		288,030.00			142,134.00
State and Community Partnership/Family Court		436,641.00	258,733.68			177,907.32
Social Services Block Grant-Medical Assistance			(1,160.00)			1,160.00
Social Services Block Grant-Medical Assistance		15,100.00	15,100.00			
Childhood Lead Poisoning Prevention	3,536.00				3,536.00	
Childhood Lead Poisoning Prevention	11,827.00				11,827.00	
Childhood Lead Poisoning Prevention	182,023.00		185,213.00			2,035.00
Childhood Lead Poisoning Prevention		209,000.00	38,770.00			170,230.00
Federal Abstinence Education Program	486.00				486.00	
Federal Abstinence Education Program	604.00				604.00	
Passed Through State Department of Community Affairs:						
Special Child Health Services	42,007.00				42,007.00	48,482.00
Special Child Health Services	252,577.00		224,265.00			273,415.00
Special Child Health Services		315,785.00	42,370.00			

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Federal and State Grants Receivable  
 For the Year Ended December 31, 2008

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Budget</u> <u>Statement</u> <u>of Revenues</u>		<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
		<u>Received</u>	<u>Expended</u>			
<b>Federal Grants (Cont'd):</b>						
Passed Through State Department of Law and Public Safety:						
Division of Criminal Justice:						
Sexual Assault Nurse Examiner (SANE)	\$ 12,679.99	7,826.26			12,679.99	
Sexual Assault Nurse Examiner (SANE)	12,977.83	16,612.03			5,151.57	\$
Sexual Assault Nurse Examiner (SANE)	73,459.00					56,846.97
Sexual Assault Nurse Examiner (SANE)						74,684.00
U.S. Bureau of Justice:						
Passed Through State Department of Law and Public Safety:						
Division of Criminal Justice:						
Victims of Crime Act (10/1/07-9/30/08)	336,127.00	336,127.00				96,524.00
Victims of Crime Act (10/1/08-9/30/09)						
Multi-Jurisdictional Narcotics Task Force	111,768.00	111,768.00				
Edward Byrne Law Enforcement - Narcotics Grant		151,393.00				118.29
Edward Byrne - Local Law Enforcement/Megan's Law JAG		14,957.00				11,863.43
Community Gun Violence Prosecutor	3,578.60	3,460.31				5,139.00
Community Gun Violence Prosecutor	15,139.00	3,275.57				5,139.00
Community Gun Violence Prosecutor		5,139.00				75,000.00
Community Justice Program		75,000.00				30,720.00
VOCA - Victim Crime Supplemental Award		30,720.00				102,630.00
SCAAP - State Criminal Alien Assistance Program		102,630.00				11,802.60
NCHIP Grant	11,802.60	11,802.60				1,960.73
Juvenile Accountability Incentive Grant (JAIG)	1,960.73					2,597.20
Juvenile Accountability Incentive Grant (JAIG)	2,600.00			2.80		
Juvenile Accountability Incentive Grant (JAIG)	16,260.00	16,260.00				4,240.35
Juvenile Accountability Incentive Grant (JAIG)		12,752.65				3,026.00
Project Safe Neighborhoods	39,308.00	36,282.00				11,564.76
Federal Bullet Vest Grant	11,564.76					
Division of Traffic Safety:						
State & Community Highway Safety Grant	355.84				355.84	
State & Community Highway Safety Grant	3,648.14				3,648.14	
U.S. Department of Labor:						
Passed Through Department of Labor:						
Workforce New Jersey Area Contract - Program Year 2008		2,522,405.00		(817,769.60)		2,846,407.40
Workforce New Jersey Area Contract - Program Year 2007	6,158,626.40	4,040,247.00		817,769.60	484,983.00	2,658,276.00
Faith Based & Community Based Organizations	5,706.40				5,706.40	
Passed Through Department of Human Services:						
DHS Special Initiative & Transportation	3,573.00				3,573.00	
DHS Special Initiative & Transportation	2,000.00				2,000.00	
DHS Special Initiative & Transportation	469,659.00	469,659.00				191,259.00
DHS Special Initiative & Transportation		210,000.00				211,651.17
USDOT FTA CMAQ Initiative	81,283.26	136,985.09				
U.S. Department of Housing and Urban Development:						
Empowerment Zone	4,117,848.91	1,647,443.47				2,470,405.44

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Federal and State Grants Receivable  
 For the Year Ended December 31, 2008

Program	Budget Statement				
	Balance Dec. 31, 2007	Received	Transfers	Canceled	Balance Dec. 31, 2008
<b>Federal Grants (Cont'd):</b>					
Federal Transit Administration:					
Passed Through N.J. Transit:					
Federal Transit Capital and Operating Assistance Formula Grants	\$ 14,113.42	\$ 4,100.00			\$ 10,013.42
FTA Section 5307 Capital & Operating Assistance Formula Grants	1,120.00				1,120.00
FTA Section 5307 Capital & Operating Assistance Formula Grants	228,516.00	15,000.00		212,516.00	1,000.00
FTA Section 5307 Capital & Operating Assistance Formula Grants	894,331.00	746,839.40		82,516.00	64,975.60
FTA Section 5307 Capital & Operating Assistance Formula Grants	939,047.00				939,047.00
FTA Section 5307 Capital & Operating Assistance Formula Grants					985,999.00
Section 5311 Admin. & Program	3,555.28				3,555.28
Federal Transit Capital and Operating Assistance Formula Grants					
Section 5311 Capital & Operating - 7/1/2004 to 6/30/2005	8,652.20			(2,700.16)	11,352.36
Federal Transit Capital and Operating Assistance Formula Grants					
Section 5311 Capital & Operating - 7/1/2005 to 6/30/2006	0.03			0.03	
Federal Transit Capital and Operating Assistance Formula Grants					
Section 5311 Capital & Operating - 7/1/2006 to 6/30/2007	71,811.53	1,597.48			70,214.05
Federal Transit Capital and Operating Assistance Formula Grants					
Section 5311 Capital & Operating - 7/1/2007 to 6/30/2008	288,683.00	30,313.72			258,369.28
Federal Transit Capital and Operating Assistance Formula Grants					
Section 5311 Capital & Operating - 7/1/2008 to 6/30/2009					431,155.00
JARC Interlocal Agreement (Improvement Author)	206,572.93	231,248.28	\$ 24,675.35		309,584.56
JARC Interlocal Agreement (Improvement Author)	191,047.01	117,846.09	(24,675.35)	191,047.01	
JARC Interlocal Agreement (Improvement Author)	355,349.64			217,479.52	
Intermodal Surface Transportation Efficiency Act	207,282.33				
ISTEA - Cape Road/Causeway	153,718.80				
ISTEA - Irving Avenue	451,227.70				
Federal Highway - 553 Bridgeton-Port Norris					15,508.75
Federal Highway - Southwest Blvd					
Federal Highway - Buckshutem Rd - CR 670 Resurf					
Fed Highway Admin. - Irving Ave.					433,887.18
Fed Highway Admin. - Intersection Main & Burns					483,910.04
Fed Highway Admin. - Resurf. Main Rd.					290,256.88
Fed Highway Admin. - Mays Landing Rd.					338,290.81
Fed Highway Admin. - Old Deerfield Pike					800,000.00
Fed Highway Admin. - Garden Road					1,540,000.00
Fed Highway Admin. - Main Rd & Grant Ave					415,000.00
Subregional Planning Grant	15,616.92				400,000.00
Subregional Planning Grant	48,953.16			15,616.92	48,953.16
Subregional Planning Grant		66,713.48			78,086.52
U.S. Department of Action:					
Direct Programs:					
Retired Senior Volunteer Program - Grant	48,267.00	39,467.00			8,800.00
Retired Senior Volunteer Program - Grant		15,710.00			37,733.00
Small Cities Block Grant	215,142.50	130,052.00			85,090.50

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Federal and State Grants Receivable  
 For the Year Ended December 31, 2008

<u>Program</u>	<u>Balance</u>	<u>Budget</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance</u>
	<u>Dec. 31, 2007</u>	<u>Statement of Revenues</u>				<u>Dec. 31, 2008</u>
<b>Federal Grants (Cont'd):</b>						
U.S. Department of Homeland Security:						
State Homeland Security Grant	\$ 367,054.07	\$ 37,743.05	\$ 372,817.13			\$ 31,979.99
State Homeland Security Grant	145,331.00	3,028.00	111,316.65			37,042.35
State Homeland Security Grant	426,843.20					426,843.20
State Homeland Security Grant		520,646.96				520,646.96
Federal Emergency Management Agency:						
Passed Through State Department of Law and Public Safety:						
FEMA		2,159.00	2,159.00			
U.S. Department of Agriculture						
Rural Business Enterpr - Nabb Ave Ext.		121,000.00				121,000.00
U.S. Fish and Wildlife Service						
Market Lane WCS Restoration - USF & W		30,000.00	30,000.00			
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		33,548.00		\$ 33,932.00	
Cultural and Heritage Commission - Promotions for the Arts	33,548.00		112,722.00			
Cultural and Heritage Commission - Promotions for the Arts		150,296.00				37,574.00
<b>Total Federal Grants</b>	<b>20,436,850.73</b>	<b>20,479,370.71</b>	<b>18,289,167.86</b>		<b>1,543,895.08</b>	<b>21,083,158.50</b>
<b>State Grants:</b>						
Department of Health:						
Right to Know	2,462.00	19,696.00	2,462.00			12,310.00
Right to Know			7,386.00		741.98	
Comprehensive Alcoholism and Drug Abuse Program	741.98					
Comprehensive Alcoholism and Drug Abuse Program	27,065.00		27,065.00			
Comprehensive Alcoholism and Drug Abuse Program		682,291.00	253,654.00			428,637.00
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:						
Alliance to Prevent Alcoholism and Drug Abuse Program	82.59		115,548.07		82.59	812.01
Alliance to Prevent Alcoholism and Drug Abuse Program	116,360.08		90,950.70			134,751.28
Alliance to Prevent Alcoholism and Drug Abuse Program		225,701.98				
Department of State:						
Historical Commission, Operating Support Grant	2,400.00		2,400.00			
Historical Commission, Operating Support Grant		9,960.00	9,960.00			
Building Arts Participation	30,000.00		22,500.00			7,500.00
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	1,649.00					1,649.00
Blind & Visually Impaired	4,536.00		4,536.00			
Blind & Visually Impaired		22,035.00	17,141.00			4,894.00
Department of Community Affairs:						
Handicapped Person's Recreation Opportunities Act	5,619.20		5,619.20			
Handicapped Person's Recreation Opportunities Act	6,690.00		6,690.00			
NJ Historic Trust - Courthouse	593,739.00					593,739.00

(Continued)

**COUNTY OF CUMBERLAND**  
 FEDERAL AND STATE GRANT FUND  
 Statement of Federal and State Grants Receivable  
 For the Year Ended December 31, 2008

<u>Program</u>	<u>Balance Dec. 31, 2007</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2008</u>
<b>State Grants (Cont'd):</b>						
Department of Community Affairs (Cont'd):						
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	26,378.00					26,378.00
Social Service for the Homeless	26,776.00	\$	11,389.00			15,387.00
Social Service for the Homeless		312,436.00	294,327.00			18,109.00
Department of Environmental Protection and Energy:						
State Aid - County Environmental Health Act	5,178.00		2,249.00		2,929.00	3,244.58
State Aid - County Environmental Health Act	88,844.58		85,600.00			46,350.00
State Aid - County Environmental Health Act		167,250.00	120,900.00			
Division of Housing:						
Small Cities Emergency Housing Repairs	19,000.00					19,000.00
Small Cities Block Grant (CDBG-Well)	301,098.00					301,098.00
Clean Communities	5,373.94					5,373.94
Clean Communities	108,658.71		108,658.71			
Department of Education:						
Comprehensive Education Improvement Act	58,500.00		58,500.00			184,500.00
Comprehensive Education Improvement Act						
Department of Transportation:						
Municipal Stormwater Reg Grant	2,500.00		2,500.00			0.30
Local Bridge Bond Act of 1999	0.30					
2008 Capital Transportation Program	3,177,000.00		3,177,000.00			28,259.97
FY2004 FAUS- Sub-Program- Sharp Street	28,259.97					1,000,000.00
FY2009 Local Bridge, Future Need Mauricetown	1,000,000.00					
Division of Archives:						
PARIS Grants Program	298,043.90		298,015.00		28.90	346,550.00
PARIS Grants Program	497,050.00		497,021.37		28.63	50,500.00
PARIS Grants Program	346,550.00		50,500.00			300,000.00
PARIS Grants Program		101,000.00				21,000.00
Sharing Available Resources Efficiently	300,000.00					
SHARE - Sharing Availability Resources Efficiently	21,000.00					
Department of Law and Public Safety:						
Division of State Police:						
Enhanced 911 Grant	85,000.00		85,000.00			
Enhanced 911 Grant	76,805.72		115,000.00		76,805.72	13,884.74
Automation of Emergency Operations Center	1,313.35		1,313.35			66,985.00
Automation of Emergency Operations Center	170,362.25		156,477.51			125.46
Automation of Emergency Operations Center		66,985.00				
Buckle Up SJ Seat Belt Initiative	4,000.00		3,874.54			
Attorney Identification Program	673.80				673.80	
Traffic Safety Community Education	9,927.13				9,927.13	

(Continued)

**COUNTY OF CUMBERLAND**  
 FEDERAL AND STATE GRANT FUND  
 Statement of Federal and State Grants Receivable  
 For the Year Ended December 31, 2008

<u>Program</u>	<u>Balance Dec. 31, 2007</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2008</u>
<b>State Grants (Cont'd):</b>						
Department of Law and Public Safety (Cont'd):						
Division of State Police (Cont'd):						
Child Passenger Safety Education Grant	\$ 402.25	201,575.00	71,935.78		402.25	116,018.40
Child Passenger Safety Education Grant	13,230.00		13,230.00		13,620.82	\$
NJ Sex Offender Ctl Internet Reg Program		52,063.18	24,775.93			27,287.25
Body Armor Replacement		64,000.00	57,000.00			7,000.00
Emergency Management Assit. FY 07						
New Jersey Transit:						
Senior Citizen and Disabled Resident Transportation Assistance Act	20,537.54					20,537.54
Senior Citizen and Disabled Resident Transportation Assistance Act	516,693.75		516,693.75			466,860.84
Senior Citizen and Disabled Resident Transportation Assistance Act		627,776.00	160,915.16			
Veterans Transportation System	8,750.00		8,750.00			
Veterans Transportation System		15,000.00	6,250.00			8,750.00
Senior Health Insurance Program (SHIP)	16,842.00		6,800.00			16,842.00
Senior Health Insurance Program (SHIP)	6,800.00					
Senior Health Insurance Program (SHIP)		15,900.00	15,900.00			
<b>Total State Grants</b>	<b>3,143,843.47</b>	<b>7,794,925.87</b>	<b>6,516,488.07</b>	<b>-</b>	<b>105,240.82</b>	<b>4,317,040.45</b>
<b>Total--All Grants</b>	<b>\$ 23,580,694.20</b>	<b>\$ 28,274,296.58</b>	<b>\$ 24,805,655.93</b>	<b>\$ -</b>	<b>\$ 1,649,135.90</b>	<b>\$ 25,400,198.95</b>

Transferred from Unappropriated Grant Reserves \$ 4,738.00  
 Transferred from Trust Funds 864,770.00  
 Cash Receipts 23,936,147.93  
\$ 24,805,655.93

**COUNTY OF CUMBERLAND**  
CURRENT FUND

Statement of 2007 Appropriation Reserves  
For the Year Ended December 31, 2008

	<u>Balance</u>		<u>Balance After</u>	<u>Paid or</u>	<u>Balance</u>
	<u>Encumbered</u>	<u>Reserved</u>	<u>Modification</u>	<u>Charged</u>	<u>Lapsed</u>
	<u>Dec. 31, 2007</u>				
<u>General Government</u>					
<u>Board of Chosen Freeholders:</u>					
Salaries and Wages - Freeholders		\$ 5,062.08	\$ 5,062.08	\$ 2,436.80	\$ 2,625.28
Other Expenses - Freeholders	\$ 8,958.03	9,843.88	18,801.91	15,837.20	2,964.71
County Clerk:					
Salaries and Wages		9,921.04	10,921.04	10,877.96	43.08
Other Expenses	6,632.56	26,718.13	32,350.69	6,452.07	25,898.62
Department of Finance:					
Salaries and Wages		93,278.94	93,278.94	26,681.56	66,597.38
Other Expenses	26,650.91	9,976.18	35,627.09	26,092.79	9,534.30
Auditor	123,000.00		124,000.00	124,000.00	
Computerized Data Processing:					
Salaries and Wages		25,165.04	25,165.04	6,213.38	18,951.66
Other Expenses	69,366.25	2,621.93	71,988.18	69,423.70	2,564.48
Board of Taxation:					
Salaries and Wages		7,285.42	7,285.42	3,376.82	3,908.60
Other Expenses	1,431.00	916.75	2,347.75	1,485.54	862.21
Board of Elections:					
Salaries and Wages		23,199.80	23,199.80	6,270.52	16,929.28
Other Expenses	103,329.77	190,067.96	293,397.73	95,242.11	198,155.62
Legal Department - County Counsel:					
Salaries and Wages		3,917.97	3,917.97	2,537.23	1,380.74
Other Expenses	1,984.50	15,247.67	17,232.17	3,877.34	13,354.83
County Surrogate:					
Salaries and Wages		14,053.65	14,053.65	6,651.57	7,402.08
Other Expenses	5,845.05	4,038.25	9,883.30	5,305.47	4,577.83
County Adjuster's Office:					
Salaries and Wages		5,246.30	5,246.30	1,601.72	3,644.58
Other Expenses		14,316.34	14,316.34	7,094.62	7,221.72

(Continued)



**COUNTY OF CUMBERLAND**  
**CURRENT FUND**

Statement of 2007 Appropriation Reserves  
 For the Year Ended December 31, 2008

	Balance Dec. 31, 2007		Balance After Modification	Paid or Charged	Balance Lapsed
	Encumbered	Reserved			
General Government (Cont'd)					
Planning and Development:					
Salaries and Wages	\$ 23,981.95	\$ 37,176.21	\$ 37,176.21	\$ 4,485.85	\$ 32,690.36
Other Expenses		23,963.34	47,945.29	23,761.65	24,183.64
Buildings and Grounds:					
Salaries and Wages	92,471.33	142,104.70	142,104.70	27,239.79	114,864.91
Other Expenses		95,826.73	188,298.06	59,350.68	128,947.38
Regulation / Code Enforcement					
County Board of Construction Appeals		465.50	465.50		465.50
Consumer Affairs / Weights and Measures:					
Salaries and Wages		47,774.89	47,774.89	1,981.88	45,793.01
Other Expenses	1,279.68	1,606.92	2,886.60	933.44	1,953.16
Insurance					
Other Insurance Premiums		2,958.75	2,958.75	-	2,958.75
Group Insurance Plan - Employee	524,624.15	228,213.07	752,837.22	-	752,837.22
Public Safety					
Emergency Medical Services Training & Dispatch Center:					
Salaries and Wages	45,984.69	209,430.42	209,430.42	8,272.69	201,157.73
Other Expenses		16,147.00	62,131.69	47,418.08	14,713.61
Emergency Management Services:					
Salaries and Wages		46,657.60	46,657.60	8,273.02	38,384.58
Other Expenses	62,627.20	4,072.72	66,699.92	60,814.24	5,885.68
Sheriffs' Office:					
Salaries and Wages		346,800.37	346,800.37	57,501.39	289,298.98
Other Expenses	157,114.73	69,196.71	226,311.44	143,160.90	83,150.54
County Medical Examiner - Other Expenses	2,832.00	163,418.05	167,250.05	166,279.80	970.25
Prosecutors Office:					
Salaries and Wages		372,100.19	372,100.19	159,285.59	212,814.60
Other Expenses	28,853.55	4,232.90	33,086.45	33,078.75	7.70

(Continued)

**COUNTY OF CUMBERLAND**  
CURRENT FUND

Statement of 2007 Appropriation Reserves  
For the Year Ended December 31, 2008

	<u>Balance</u>		<u>Balance After</u>	<u>Paid or</u>	<u>Balance</u>
	<u>Encumbered</u>	<u>Reserved</u>	<u>Modification</u>	<u>Charged</u>	<u>Lapsed</u>
	<u>Dec. 31, 2007</u>				
<u>Public Safety (Cont'd)</u>					
Jail:					
Salaries and Wages	\$	252,339.09	\$	214,032.67	\$
Other Expenses	573,240.85	515,057.64	1,088,298.49	761,613.59	326,684.90
Juvenile Detention:					
Salaries and Wages	22,686.35	72,250.15	72,250.15	44,806.31	27,443.84
Other Expenses		53,707.74	76,394.09	27,198.58	49,195.51
<u>Roads and Bridges</u>					
<u>Roads and Bridges:</u>					
Salaries and Wages	101,189.64	59,630.53	59,630.53	36,944.02	22,686.51
Other Expenses		48,680.11	149,869.75	110,890.74	38,979.01
<u>Traffic Engineer:</u>					
Salaries and Wages	10,524.22	4,687.46	4,687.46	3,230.91	1,456.55
Other Expenses		57.44	10,581.66	(7,244.17)	17,825.83
<u>Engineering Department:</u>					
Salaries and Wages	4,684.61	142,638.13	142,638.13	8,414.46	134,223.67
Other Expenses		682.35	5,366.96	5,204.44	162.52
<u>Mosquito Control N.J.S.A. (26:9-27 et al):</u>					
Salaries and Wages	11,116.26	66,730.18	66,730.18	8,938.37	57,791.81
Other Expenses		65.79	11,182.05	8,078.92	3,103.13
<u>Health and Welfare</u>					
<u>Burial of Indigent</u>	350.00	3,500.00	3,850.00	350.00	3,500.00
<u>Office on Aging and Disabled:</u>					
Salaries and Wages	2,155.61	109,004.75	109,004.75	18,898.94	90,105.81
Other Expenses		81,371.47	79,527.08	2,280.29	77,246.79
<u>Alcoholic &amp; Drug Abuse Treatment Clinic:</u>					
Salaries and Wages	2,712.90	15,693.77	(66.99)	(35,667.61)	35,600.62
Other Expenses			18,473.66	(5,948.14)	24,421.80

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Statement of 2007 Appropriation Reserves  
 For the Year Ended December 31, 2008

	Balance Dec. 31, 2007		Balance After Modification	Paid or Charged	Balance Lapsed
	Encumbered	Reserved			
<u>Health and Welfare (Cont'd)</u>					
Peer Grouping:					
Salaries and Wages - Office on Aging & Disabled		\$ 1,328.49	\$ 1,328.49	(5,502.99)	\$ 6,831.48
Other Expenses - Office on Aging and Disabled	\$ 14,787.50	64.00	14,851.50	14,787.50	64.00
Contributions to Social Service Agencies	73,549.81	15,847.39	93,397.20	85,693.18	7,704.02
Human Services:					
Other Expenses	11,195.96	176.60	11,372.56	11,195.96	176.60
Contributions to Social Service Agencies	10,000.00	80,000.00	90,000.00	40,000.00	50,000.00
Cumberland Manor:					
Salaries and Wages		222,533.51	222,533.51	221,759.57	773.94
Other Expenses	387,445.16	116,493.54	503,938.70	367,703.46	136,235.24
<u>Parks, Recreation, Public Celebrations and Public Ceremonies</u>					
Recreation Commission (RS 40:12-1 et. seq.):					
Salaries and Wages		1,501.34	1,501.34	623.50	877.84
Other Expenses	25,303.41	3,879.67	29,183.08	22,772.96	6,410.12
<u>War Veterans Burial &amp; Grave Decorations:</u>					
Salaries and Wages		1,167.68	1,167.68	1,070.17	97.51
Other Expenses	759.02	10,009.41	10,768.43	691.59	10,076.84
<u>Education</u>					
Reimbursement for Residents Attending Out of County Two Year Colleges (N.J.S. 18A 64A:23)	1,090.00	39,710.62	40,800.62	1,709.00	39,091.62
<u>County Extension Service Farm and Home Demonstrations:</u>					
Salaries and Wages		68,521.85	68,521.85	3,293.08	65,228.77
Other Expenses	11,799.09	7,723.75	19,522.84	10,159.08	9,363.76
<u>Office of the County Superintendent of Schools:</u>					
Salaries and Wages		16,980.23	16,980.23	4,264.07	12,716.16
Other Expenses	536.42	7,718.69	8,255.11	707.06	7,548.05
Salary Adjustments		33,800.00	33,800.00		33,800.00
Educational Fund	5,343.00	23,551.80	28,894.80	24,121.00	4,773.80

(Continued)

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**

Statement of 2007 Appropriation Reserves  
 For the Year Ended December 31, 2008

	<u>Balance</u> <u>Dec. 31, 2007</u>		<u>Balance After</u> <u>Modification</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
	<u>Encumbered</u>	<u>Reserved</u>			
\$	24,392.92	4,667.10	\$ 4,667.10	\$ 2,444.31	\$ 2,222.79
	5,511.41	11,414.17	35,807.09	24,687.56	11,119.53
		13,794.73	19,306.14	6,029.19	13,276.95
		5,856.68	5,856.68	(251.04)	6,107.72
	179,957.47	198,751.48	328,708.95	240,466.64	88,242.31
		30,103.19	79,103.19	77,894.50	1,208.69
		3,547.60	3,547.60		3,547.60
	56,300.00	2,752.68	59,052.68	51,300.00	7,752.68
		107,826.58	107,826.58	(3,769.64)	111,596.22
		20,276.22	20,276.22	(145.24)	20,421.46
\$	2,823,598.96	4,749,119.00	\$ 7,572,717.96	\$ 3,629,022.94	\$ 3,943,695.02

Utilities  
 Central Switchboard:  
 Salaries and Wages  
 Other Expenses  
 Lighting on Highways and Bridges  
 Postage  
 Facilities Costs  
 Gasoline  
 Matching Funds for Grants  
 Contingent  
Deferred Charges & Statutory Expenditures:  
 Contribution to  
 Social Security System (OASI)  
 Unemployment Compensation Insurance  
 (N.J.S.A. 43:21-3 et seq)

Payments  
 Refunds  
 Transfer to Accounts Payable

\$ 3,480,257.69  
 (32,436.53)  
 181,201.78  
 \$ 3,629,022.94

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Encumbrances  
 For the Year Ended December 31, 2008

	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Balance Dec. 31, 2007	\$ 2,823,598.96	\$ 3,082,808.52
Increased by Charges to:		
2008 Budget Appropriations	\$ 3,286,814.11	
Reserve for Federal and State Grants -- Appropriated		\$ 4,051,664.04
	<u>3,286,814.11</u>	<u>4,051,664.04</u>
Decreased by:		
Transfer to Appropriation Reserves	2,823,598.96	7,134,472.56
Reserve for Federal and State Grants -- Appropriated		<u>3,082,808.52</u>
	<u>2,823,598.96</u>	<u>3,082,808.52</u>
Balance Dec. 31, 2008	<u>\$ 3,286,814.11</u>	<u>\$ 4,051,664.04</u>

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
 Schedule of Accounts Payable  
 For the Year Ended December 31, 2008

Balance Dec. 31, 2007		\$ 37,334.78
Increased by:		
Transfer from Appropriation Reserves		181,201.78
		218,536.56
Decreased by:		
Payments	\$ 3,228.86	
Accounts Payable Canceled	22,292.72	
		25,521.58
Balance Dec. 31, 2008		\$ 193,014.98

**Analysis of Balance Dec. 31, 2008**

Bowman & Company LLP		\$ 4,500.00
Atlanticare Admin., Inc.		5,655.34
Atlanticare Admin., Inc.		1,440.00
HCSC Laundry		217.86
The Press Inc		150.00
Phoenix Communications Inc		300.00
Cumberland County Health Department		15,000.00
Jewel Electric Supply Co		124.42
Enterprise Uniforms II Inc		22,475.79
Express Physicians Supply		20.36
Camden County Correctional Fac		3,750.00
Lawmen Supply Co of NJ		27,010.02
Atlanticare Admin., Inc.		27,620.66
Express Physicians Supply		244.08
South Jersey Healthcare - R.M.C.		100.00
South Jersey Healthcare - R.M.C.		2,569.67
Health Network Laboratories		49.05
Atlanticare Admin., Inc.		70,466.78
Brewer Associates Inc		25.29
Millville Rescue Squad		259.00
American Medical Response		4,717.96
Express Physicians Supply		1,468.70
Atlantic City Electric		50.00
Atlantic City Electric		500.00
David H. Kaufman, MD PA		4,300.00
		\$ 193,014.98

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Due To NJ - Reserve for Capital Transportation Program Expenditures  
For the Year Ended December 31, 2008

---

Balance Dec. 31, 2007	\$	412,763.81
Increased by:		
Interest Earned -- Capital Transportation Program		111,503.57
		524,267.38
Decreased by:		
Anticipated as Revenue in 2008 Budget		412,763.81
Balance Dec. 31, 2008	\$	111,503.57

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, 2008

---

Balance Dec. 31, 2007	\$	248,464.26
Increased by:		
Interest Earned -- Due to State of New Jersey Chapter 12 Bond Interest		8,657.05
		257,121.31
Decreased by:		
Payments		248,464.26
Balance Dec. 31, 2008	\$	8,657.05

**COUNTY OF CUMBERLAND**  
**CURRENT FUND**  
Statement of Cash Held by County Treasurer  
For the Board of Health  
For the Year Ended December 31, 2008

---

Balance Dec. 31, 2007		\$ 2,575,700.35
Increased by:		
Interest Earnings Allocation from Current Fund	\$ 36,902.10	
Funds Collected for the Board of Health	2,944,605.14	
Cancellation of Unexpended Balance	<u>257.76</u>	
		<u>2,981,765.00</u>
		5,557,465.35
Decreased by:		
Payments for the Board of Health		<u>2,789,281.90</u>
Balance Dec. 31, 2008		<u><u>\$ 2,768,183.45</u></u>

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, 2008

---

Balance Dec. 31, 2007		\$ 132,936.23
Increased by:		
2008 Budget Appropriation	\$ 770,000.00	
Funds Collected for the County Library	<u>251,551.65</u>	
		<u>1,021,551.65</u>
		1,154,487.88
Decreased by:		
Payments for the County Library		<u>973,980.53</u>
Balance Dec. 31, 2008		<u><u>\$ 180,507.35</u></u>



**COUNTY OF CUMBERLAND**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal and State Grants--Unappropriated  
 For the Year Ended December 31, 2008

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Collected</u>	<u>Anticipated as</u> <u>Revenue in</u> <u>Budget</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
<b>Federal Grants:</b>				
U.S. Department of Labor:				
Passed Through Department of Labor:				
Workforce New Jersey Area Contract (Interest Earned)	\$ 115,451.06	\$ 1,927.81		\$ 117,378.87
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	-
Bureau of Justice Assistance				
SCAAP - State Criminal Alien Assistance Program	184.00			184.00
<b>Total Federal Grants</b>	<u>120,737.06</u>	<u>2,111.81</u>	<u>4,738.00</u>	<u>118,110.87</u>
<b>State Grants:</b>				
Department of Community Affairs:				
Small Cities Emergency Housing Repairs	34,511.50	30,926.61		65,438.11
Department of State:				
Historical Commission, Operating Support Grant		113,852.00		113,852.00
U.S. Department of Health and Human Services:				
Commission for the Blind and Visually Impaired:				
Mental Health Augmenting Budget		6,000.00		6,000.00
<b>Total State Grants</b>	<u>34,511.50</u>	<u>150,778.61</u>	<u>-</u>	<u>185,290.11</u>
<b>Total--All Grants</b>	<u>\$ 155,248.56</u>	<u>\$ 152,890.42</u>	<u>\$ 4,738.00</u>	<u>\$ 303,400.98</u>

**COUNTY OF CUMBERLAND**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2008

	Balance Dec. 31, 2007		Balance After Modification	Transferred From Budget Appropriation	Encumbrances Canceled	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2008
	Encumbered	Reserved							
<b>Federal Grants:</b>									
U.S. Department of Health and Human Services:									
Passed Through N.J. Department of Health and Senior Services:									
Special Services for the Aging - Aging Cluster	\$	\$ 135,183.68	\$ 135,183.68				\$ 3,196.44		\$ 138,380.12
Special Services for the Aging - Aging Cluster		49,807.30	49,807.30				988.15		50,795.45
Special Services for the Aging - Aging Cluster		204,562.00	204,562.00				5,644.34		210,206.34
Special Services for the Aging - Aging Cluster	\$	3,962.47	125,301.74				(2,036.05)		149,118.83
Special Services for the Aging - Aging Cluster		122,358.73	209,391.33	\$	2,743.70		486,115.75		126,134.89
Special Services for the Aging - Aging Cluster				\$	2,472,336.00		2,283,370.20		189,865.80
Passed Through N.J. Department of Human Services:								\$	
Social Services Block Grant - Medical Assistance		15.84	15.84					15.84	2,278.31
Social Services Block Grant - Medical Assistance		5,256.28	102.90	15,100.00			3,080.87		38.02
Social Services Block Grant - Medical Assistance			3,537.05				15,061.98		3,537.05
Childhood Lead Poisoning Prevention		8,169.00	8,692.88				8,692.88		8,692.88
Childhood Lead Poisoning Prevention			98,783.97				106,992.97		2,036.10
Childhood Lead Poisoning Prevention									121,863.79
Federal Abstinence Education Program			483.07				483.07		483.07
Federal Abstinence Education Program			604.24				604.24		604.24
Social Services Block Grant (Health/DYFS)			64,902.64						25,486.52
Social Services Block Grant (Health/DYFS)			62,545.07				(29,671.11)		35,231.55
Social Services Block Grant (Health/DYFS)		7,934.61	30,584.09				7,591.35		56,900.73
Social Services Block Grant (Health/DYFS)		271,450.03	43,465.31				20,152.14		13,108.78
Social Services Block Grant (Health/DYFS)							(287,845.25)		6,917.95
Social Services Block Grant (Alcohol)			206.81				423,074.85		28,390.52
Social Services Block Grant (Alcohol)							-206.81		
Social Services Block Grant (Alcohol)							80,021.93		8,533.07
RSAT SA4-05 Resid. Substance Abuse Treatment							5,951.45		52,319.55
RSAT SA4-05 Resid. Substance Abuse Treatment							25,447.00		25,447.00
RSAT SA4-05 Resid. Substance Abuse Treatment		307,150.65	55,579.73				25,128.00		25,128.00
HIV Emergency Relief								25,755.48	13,160.42
HIV Emergency Relief		68,510.00					336,974.90		7,000.00
Minority AIDS Incentive Program							643,117.58		
Minority AIDS Incentive Program		239.00					68,510.00		
HIV Emergency Relief - Senior Transportation							60,130.00		
HIV Emergency Relief - Senior Transportation							(16,654.00)		
Division of Youth and Family Services - Juvenile Justice Commission:									
State and Community Partnership			4,860.00					4,860.00	
State and Community Partnership			6,257.44					6,257.44	
State and Community Partnership			27,211.00				27,211.00		
State and Community Partnership			50,729.82				50,729.82		0.02
State and Community Partnership		66,198.81	32,762.40				98,961.19		3.53
State and Community Partnership		131,983.56	3,945.66				140,563.69		2,000.00
State and Community Partnership							4,738.00		
Social Services Block Grant (HSAC/CIAC)			1,343.71				434,641.00		1,343.71
Social Services Block Grant (HSAC/CIAC)			607.98						607.98
Social Services Block Grant (HSAC/CIAC)			1,112.21						1,112.21
Social Services Block Grant (HSAC/CIAC)		925.06	1,403.86				2,317.70		11.22
Social Services Block Grant (HSAC/CIAC)							129,436.38		349.62

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2008

	Balance Dec. 31, 2007		Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2008
	Encumbered	Reserved					
<b>Federal Grants (Cont'd):</b>							
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	\$ 26,061.56	\$ 26,061.56	\$			\$ 26,061.56	
Special Child Health Services - Case Management	3,407.44	3,407.44				3,407.44	
Special Child Health Services - Part C EIP	11,692.52	11,692.52				11,692.52	
Special Child Health Services - Case Management	43,204.99	43,204.99	\$ 20,170.00				\$ 20,937.44
Special Child Health Services - Part C EIP	153,093.62	154,512.75		42,437.55			27,545.58
Special Child Health Services - Case Management			97,655.00	126,987.17			71,708.33
Special Child Health Services - Part C EIP			218,130.00	25,946.67			153,122.70
Special Child Health Services - Part C EIP				65,007.30			
U.S. Bureau of Justice:							
Passed Through N.J. Department of Law and Public Safety:							
Division of Criminal Justice:							
Sexual Assault Nurse Examiner (SANE)	12,563.75	12,563.75				12,563.75	
Sexual Assault Nurse Examiner (SANE)	5,151.57	5,151.57				5,151.57	
Sexual Assault Nurse Examiner (SANE)	39,931.84	38,082.77					7,972.16
Sexual Assault Nurse Examiner (SANE)			93,355.00	54,527.25			38,827.75
Victims of Crime Act	3,015.04	3,015.04					
Victims of Crime Act	304,354.69	304,354.69		304,354.69			
VOCA - Victim of Crime Supplemental Award			120,655.00	72,688.73			47,966.27
Multi-Jurisdictional Narcotics Task Force	1,425.88	23,062.27	30,720.00				30,720.00
Edward Byrne Law Enforcement - Narcotics Grant			302,786.00	24,488.15			165,025.00
Edward Byrne Law Enforcement/Megan's Law JAG			14,957.00	137,761.00			
Community Gun Violence Prosecutor	500.00	137.59		637.59			
Community Gun Violence Prosecutor		12,993.13		1,876.05			11,117.08
Community Gun Violence Prosecutor			5,139.00				5,139.00
Project Safe Neighborhoods		38,689.50		38,689.50			
Community Justice Program			100,000.00	100,000.00			
Federal Bullet Vest Grant		8,117.60					8,117.60
Federal Bullet Vest Grant		11,564.76					11,564.76
Federal Bullet Vest Grant		2,762.65					2,762.65
Juvenile Accountability Incentive Grant (JAIG)			18,881.00				
Juvenile Accountability Incentive Grant (JAIG)		137,346.00		18,881.00			28,818.00
SCAPP - State Criminal Alien Assistance Program			102,630.00	108,528.00			102,630.00
SCAPP - State Criminal Alien Assistance Program							
Division of Highway Traffic Safety:							
State & Community Highway Safety Grant							
State & Community Highway Safety Grant		14,264.86					14,264.86
State & Community Highway Safety Grant		3,637.09					3,637.09
Federal Emergency Management Agency:							
Passed Through N.J. Department of Law and Public Safety:							
FEMA - Homeless		2,059.00	2,159.00	616.85			2,059.00
FEMA - Homeless							1,542.15

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2008

	Balance Dec. 31, 2007		Balance After Modification	Transferred From Budget Appropriation	Encumbrances Canceled	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2008
	Encumbered	Reserved							
<b>Federal Grants (Cont'd):</b>									
U.S. Department of Labor:									
Passed Through N.J. Department of Labor:									
Workforce New Jersey Area Contract (7/1/06-6/30/2007)	\$ 7,620.74	\$ 1,512,511.37	\$ 1,512,511.37	\$ 207,110.00		\$ 1,092,334.91		\$ 270,009.00	\$ 150,167.46
Workforce New Jersey Area Contract (7/1/07-6/30/2008)		4,439,245.33	4,446,866.07	6,186,582.00		4,078,271.23		214,974.00	360,730.84
Workforce New Jersey Area Contract (7/1/08-6/30/2009)						1,620,401.54			4,566,180.46
U.S. Department of Labor:									
Passed Through N.J. Department of Human Services:									
DHS Special Initiative & Transportation		3,571.93	3,571.93			6,182.00		3,571.93	19,162.39
DHS Special Initiative & Transportation		8,182.08	8,182.08			344,927.04		2,000.08	326,531.96
DHS Special Initiative & Transportation		364,089.43	364,089.43	401,259.00		74,727.04			211,651.17
DHS Special Initiative & Transportation		60,696.19	60,696.19	267,353.00		116,396.02		5,706.40	
Local CMAQ Initiative		5,706.40	5,706.40						
Faith Based & Community Based Organization									
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		219,168.79	219,168.79						6,652.79
FTA Section 5307 Capital & Operating Assistance Formula Grants	2,486.60	268,710.24	271,196.84			65,300.00		212,516.00	123,380.84
FTA Section 5307 Capital & Operating Assistance Formula Grants	4,843.19	447,546.08	452,389.27			(17,958.78)		82,516.00	470,348.05
Federal Transit Capital and Operating Assistance Formula Grants				1,345,816.00		928,547.83			419,268.17
Section 5311 Capital & Operating		7,591.22	7,591.22						7,591.22
Federal Transit Capital and Operating Assistance Formula Grants		11,668.19	11,668.19						11,668.19
Federal Transit Capital and Operating Assistance Formula Grants		9.09	9.09					9.09	
Federal Transit Capital and Operating Assistance Formula Grants		248,262.76	248,262.76			248,262.76			
Federal Transit Capital and Operating Assistance Formula Grants				436,555.00		113,881.65		8,033.26	322,673.35
Section 5311 Capital & Operating		8,033.26	8,033.26						8,033.26
JARC Interlocal Agreement (Improvement Author)	1,699.16	226,844.56	228,543.72			156,810.42			71,733.30
JARC Interlocal Agreement (Improvement Author)				452,106.00		26,624.03			425,481.97
Intermodal Surface Transportation Efficiency Act		191,047.01	191,047.01						191,047.01
Intermodal Surface Transportation Efficiency Act - Cape Ro/Cuaseway		217,479.52	217,479.52						217,479.52
Intermodal Surface Transportation Efficiency Act - Irving Ave.	83,910.42	68,479.90	152,390.32						
Federal Highway Admin. - Irving Ave.				925,000.00		136,881.57			15,508.75
Federal Highway Admin. - Intersection Main & Burns				500,000.00		564,659.25			360,340.75
Federal Highway Admin. - Resurf. Main Rd				580,000.00		337,164.25			162,835.75
Federal Highway Admin. - Mays Landing Road				1,540,000.00		398,000.00			182,000.00
Federal Highway Admin. - Old Deerfield Pike				800,000.00		878,800.00			661,200.00
Federal Highway Admin. - Garden Road				415,000.00		562,900.00			237,100.00
Federal Highway Admin. - Main Road and Grant Ave				400,000.00		249,906.02			165,093.98
Federal Highway Admin. - Southwest Blvd.						284,912.30			115,087.70
Federal Highway Admin. - 553 Bridgeton-Port Norris	25,356.45	98,108.00	123,464.45			52,088.29		71,376.16	21,934.30
Federal Highway Admin. - Bucks/Huber Rd. - CR 670 Resurf	90,247.13	51,888.35	142,135.48			68,056.10		74,079.38	121,000.00
USDA Rural Business Enterp.-Nabb Ave Ext.	115,850.64		115,850.64			143,916.34			30,000.00
Market Lane WCS Restoration - USF & W				50,000.00					50,000.00
Subregional Planning Grant	518.09	47,998.09	48,516.18			518.09		47,998.09	31,525.69
Subregional Planning Grant	40,000.00	31,525.69	71,525.69			40,000.00			167,950.35
Subregional Planning Grant				181,000.00		13,049.65			

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2008

	Balance Dec. 31, 2007		Balance After Modification	Transferred From Budget Appropriation	Encumbrances Canceled	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2008
	Encumbered	Reserved							
<b>Federal Grants (Cont'd):</b>									
U.S. Department of Action:									
Direct Programs:									
Retired Senior Volunteer Program - Grant	\$ 38.00	\$ 38.00	\$ 38.00						\$ 38.00
Retired Senior Volunteer Program - Match	5,236.26	5,236.26	5,236.26						5,236.26
Retired Senior Volunteer Program - Match	23,500.52	23,500.52	23,500.52						23,500.52
Retired Senior Volunteer Program - Grant	3,266.74	3,266.74	3,266.74						3,266.74
Retired Senior Volunteer Program - Match	4,491.28	4,491.28	4,491.28						4,491.28
Retired Senior Volunteer Program - Grant	365.04	365.04	365.04						\$ 365.04
Retired Senior Volunteer Program - Match	8,331.04	8,331.04	8,331.04						1,034.35
Retired Senior Volunteer Program - Grant	38,034.84	38,034.84	38,034.84						27,137.42
Retired Senior Volunteer Program - Match	52,083.12	52,083.12	52,468.59	\$ 53,443.00					49,168.90
Retired Senior Volunteer Program - Grant				88,478.00					30,338.66
Retired Senior Volunteer Program - Match	112,279.50	3,367.00	115,646.50						23,136.33
Small Cities Block Grant									58,716.89
U.S. Department of Homeland Security:									
State Homeland Security Grant	1.00	1.00	1.00						1.00
State Homeland Security Grant	987.26	327.86	1,315.12	37,743.05		5,885.20	(11,000.00)		22,172.97
State Homeland Security Grant		7,737.04	7,737.04	3,028.00		(2,689.46)			13,454.50
State Homeland Security Grant		415,843.20	415,843.20			130,439.49	11,000.00		296,403.71
State Homeland Security Grant		604.00	604.00	520,646.96					520,646.96
CERT Trailer Supplies						601.09		\$ 2.91	
U.S. Department of Housing and Urban Development:									
Empowerment Zone		4,117,854.69	4,117,854.69			1,647,443.47			2,470,411.22
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	34,182.00	34,182.00	34,182.00						34,182.00
Cultural and Heritage Commission - Promotions for the Arts	307.00	307.00	307.00						307.00
Cultural and Heritage Commission - Promotions for the Arts	28,320.00	4,327.92	32,647.92			32,647.92			307.00
Cultural and Heritage Commission - Promotions for the Arts						149,297.64			998.36
Cultural and Heritage Commission - Promotions for the Arts									
Cultural and Heritage Commission - Promotions for the Arts	1,551,919.70	15,473,292.29	17,025,211.99	21,458,308.71		21,441,065.74		1,611,541.53	15,430,913.43
<b>State Grants:</b>									
N.J. Department of Health and Senior Services:									
State Aid - County Environmental Health Act	1,473.50	2,929.00	2,929.00					2,929.00	2,520.00
State Aid - County Environmental Health Act		59,436.24	60,909.74			58,389.74			35,733.48
State Aid - County Environmental Health Act						131,516.52			9,848.00
Right to Know						9,848.00			9,848.00
Comprehensive Alcoholism and Drug Abuse Program	18,827.36	65,939.24	84,766.60			84,766.60			67,851.09
Social Services for the Homeless		1,244.00	1,244.00			665,036.91			1,244.00
Social Services for the Homeless		21,040.92	21,040.92						21,040.92
Social Services for the Homeless	33,129.92	27,579.83	33,129.92						27,579.83
Social Services for the Homeless									15,386.50
Commission for the Blind and Visually Impaired:									2,302.32
Blind & Visually Impaired		1,511.25	1,511.25						1,511.25
Blind & Visually Impaired		411.53	411.53						411.53
Blind & Visually Impaired		1,981.36	1,981.36						1,981.36
Blind & Visually Impaired		663.38	663.38			663.38			3,448.36
Blind & Visually Impaired						18,586.64			8,232.72
Senior Health Insurance Program (SHIP)		1,795.57	1,795.57			10,699.28	3,032.00		1,795.57
Senior Health Insurance Program (SHIP)		1,505.44	1,505.44						1,505.44
Additional SHIP - Supplement		1,002.80	1,002.80						1,002.80
Senior Health Insurance Program (SHIP)		5,623.11	6,320.26			1,873.13	(3,032.00)		1,415.13
Senior Health Insurance Program (SHIP)	697.15			8,569.00		3,829.84			4,729.16
Outreach - Medicaid									

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2008

	Balance Dec. 31, 2007		Balance After Modification	Transferred From Budget Appropriation	Encumbrances Canceled	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2008
	Encumbered	Reserved							
<b>State Grants (Cont'd):</b>									
N.J. Department of Health and Senior Services (Cont'd):									
Augmenting Mental Health	\$	65.40	\$ 65.40					\$ 65.40	
Augmenting Mental Health		116.24	116.24					116.24	
Augmenting Mental Health	\$	128.00	150.40			\$ 128.00		22.40	
Augmenting Mental Health		1,073.14	5,215.86			5,212.26		3.60	
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:									
Alliance to Prevent Alcoholism and Drug Abuse Program	75.00		157.59					157.59	
Alliance to Prevent Alcoholism and Drug Abuse Program		741.98	741.98					741.98	
Alliance to Prevent Alcoholism and Drug Abuse Program	74,220.07	1,369.05	75,589.12	\$ 225,701.98		74,777.11			812.01
Alliance to Prevent Alcoholism and Drug Abuse Program						222,833.62			2,868.36
N.J. Department of Community Affairs:									
Handicapped Person's Recreation Opportunities Act	500.00		1,076.00			1,076.00			
SHARE-Sharing Available Resources Efficiently				22,000.00		22,000.00			
Sharing Available Resources Efficiently				300,000.00					300,000.00
Division of Archives:									
PARIS Grants Program	2,350.66		2,378.69			2,350.66		28.03	
PARIS Grants Program		28.19	28.19					28.19	
PARIS Grants Program	57,940.00	598,016.76	655,956.76	101,000.00		655,790.99			165.77
PARIS Grants Program						43,284.31			57,715.69
N.J. Department of Community Affairs:									
Division of Housing:									
Small Cities Emergency Housing Repairs	38,003.00		38,003.00			4,024.80			33,978.20
Small Cities Block Grant (CDBG-Well)				301,098.00		(600.00)			301,098.00
SCBG - Housing Rehab Program Income								2,694.23	3,381.07
N.J. Department of Education:									
Comprehensive Education Improvement Act	156.00		2,850.23			156.00			
Comprehensive Education Improvement Act	2,011.20		182,312.95			181,534.67			778.28
Comprehensive Education Improvement Act				421,360.00		197,083.32			224,276.68
N.J. Department of State:									
2003 Local Bikeway Program Grant									
NJ Historic Trust - Courthouse	104,555.71		105,294.71			104,555.71			739.00
Historical Commission, Operating Support Grant		12,000.00	12,000.00			12,000.00			9,960.00
Historical Commission, Operating Support Grant				9,960.00					1,500.00
Building Arts Participation	13,500.00		16,500.00			15,000.00			
N.J. Department of Law and Public Safety:									
Division of State Police:									
911 Coordinator Funding OETS								19,999.75	
Enhanced 911 Grant		19,999.75	19,999.75						
Enhanced 911 Grant		730.43	730.43			730.43			65,026.00
Enhanced 911 Grant - General Assist	19,461.00		63,310.56			63,310.56			60,602.00
Enhanced 911 Grant		85,000.00	85,000.00			19,974.00			
Enhanced 911 Grant				65,000.00		4,398.00			
911 Coordinator Funding OETS	1,406.61		25,000.00			24,984.13		15.87	5,000.00
911 Coordinator Funding OETS				50,000.00		45,000.00			18,510.08
Cumberland Emergency Exercises		18,778.58	18,778.58					76,805.72	
Radiology Emergency Response Plan		76,805.72	76,805.72						3,754.34
Radiology Emergency Response Plan		3,754.34	3,754.34						3,754.34
Radiology Emergency Response Plan		43,581.42	79,357.92			63,483.01			15,864.91
Radiology Emergency Response Plan	35,776.50			66,985.00		4,049.08			62,935.92

(Continued)

**COUNTY OF CUMBERLAND**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal and State Grants - Appropriated  
 For the Year Ended December 31, 2008

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Balance</u> <u>After</u> <u>Modification</u>	<u>Transferred</u> <u>From</u> <u>Budget</u> <u>Appropriation</u>	<u>Encumbrances</u> <u>Cancelled</u>	<u>Paid or</u> <u>Charged</u>	<u>Transfers</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
	<u>Encumbered</u>	<u>Reserved</u>						
<b>State Grants (Cont'd):</b>								
N.J. Department of Law and Public Safety (Cont'd):								
Division of State Police (Cont'd):								
Emergency Management Assist. FY 07			\$ 64,000.00		\$ 28,272.87		\$ 320.45	\$ 35,727.13
Buckle Up S.J. Seat Belt Initiative		4,000.00					4,000.00	
Buckle Up S.J. Seat Belt Initiative		402.25	4,000.00		3,874.54			125.46
Buckle Up S.J. Seat Belt Initiative								
Child Passenger Safety Education Grant		673.80	201,575.00		86,874.18			101,080.00
Attorney Identification Program		9,870.45						
Traffic Safety Community Education		13,230.00			13,229.70		9,870.45	
NJ Sex Offender Ctrl Internet Reg Prog		8,446.65			4,144.33		0.30	
Body Armor Replacement			52,063.18					4,302.32
Body Armor Replacement								52,063.18
N.J. Department of Transportation:								
Municipal Stormwater Reg Grant		8,900.00						8,900.00
Capital Transportation Program		116,220.12			72,938.61			43,281.51
Capital Transportation Program - 2001	16,002.50	1,042,989.78			16,002.50			1,042,989.78
Capital Transportation Program - 2003		29,977.12			29,977.12			600.00
Capital Transportation Program - 2004	985.00	36,277.91			37,265.91			
Capital Transportation Program - 2005		21,270.43			21,270.43			
Capital Transportation Program - 2006	489,182.74	1,284,321.26			1,773,504.00			1,357,185.87
Capital Transportation Program - 2007	594,270.00	2,569,005.00			1,806,089.13			2,428,903.11
Capital Transportation Program - 2008			3,177,000.00		748,096.89			5,373.94
Clean Communities Entitlement Program		5,373.94						5,373.94
Clean Communities Entitlement Program		5,931.08						5,931.08
Clean Communities Entitlement Program			108,658.71		108,658.71			
FY2004 FAUS - Sub Program - Sharp Street		28,259.97			28,259.97			
FY 2009 Local Bridge, Future Need Mauricetown			1,000,000.00					1,000,000.00
New Jersey Transit:								
Senior Citizen and Disabled Resident Transportation Assistance Act		28,476.60						28,476.60
Senior Citizen and Disabled Resident Transportation Assistance Act		1,571.34						1,571.34
Senior Citizen and Disabled Resident Transportation Assistance Act	21.68	34,499.86				\$ (33,751.98)		769.56
Senior Citizen and Disabled Resident Transportation Assistance Act	25,139.08	78,825.31			60,494.40			43,469.99
Senior Citizen and Disabled Resident Transportation Assistance Act			627,776.00		597,830.30			63,697.68
N.J. Department of Military and Veterans Affairs:								
Veterans Transportation System		268.19						268.19
Veterans Transportation System		701.36					701.36	
Veterans Transportation System		9,430.33			9,430.33			
Veterans Transportation System			15,000.00		1,076.25			13,923.75
<b>Total State Grants</b>	1,530,888.82	6,654,705.47	8,185,594.29		8,527,192.47		133,197.43	7,617,146.26
<b>Total-All Grants</b>	\$ 3,082,808.52	\$ 22,127,997.76	\$ 25,210,806.28	\$ 29,550,250.58	\$ 29,966,258.21	\$ -	\$ 1,744,738.96	\$ 23,046,059.69
Reserve for Encumbrances								\$ 4,051,664.04
Disbursed - Vendors								25,916,594.17
								\$ 29,968,258.21

**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, 2008

	<u>Trust Fund</u>	<u>Audio-Visual Aid Fund</u>	<u>County Open Space Fund</u>
Balance Dec. 31, 2007	\$ 7,639,050.00	\$ 88,411.76	\$ 2,376,965.10
Increased by Receipts:			
Accounts Receivable -- Gasoline	620,031.22		
Reserve for Payroll Taxes Payables	52,391,409.72		
Reserve for Performance Guarantee Deposits	87,155.81		
Miscellaneous Trust Reserves:			
Fees, Refunds and Donations	2,647,608.98		
Budget Appropriation	3,727,500.00		
Reserve for County Prosecutor's Law Enforcement Trust Account	158,919.20		
Reserve for County Prosecutor's Seized Asset Trust Account	199,279.89		
Reserve for County Prosecutor's Federal Justice Account	5,296.41		
Reserve for County Prosecutor's Asset Maintenance Account	6,474.88		
Reserve for Farmland Preservation			
Reserve for Audio-Visual Aid			
	<u>59,843,676.11</u>	<u>114,430.72</u>	<u>1,581,455.11</u>
	67,482,726.11	202,842.48	3,958,420.21
Decreased by Disbursements:			
Accounts Receivable -- Gasoline	613,374.34		
Reserve for Payroll Taxes Payables	52,325,124.10		
Reserve for Performance Guarantee Deposits	42,558.81		
Miscellaneous Trust Reserves	5,452,095.82		
Reserve for County Prosecutor's Law Enforcement Trust Account	90,515.86		
Reserve for County Prosecutor's Seized Asset Trust Account	175,688.34		
Reserve for County Prosecutor's Federal Justice Account	14,066.45		
Reserve for County Prosecutor's Asset Maintenance Account	3,589.50		
Reserve for Farmland Preservation			
Reserve for Audio-Visual Aid			
	<u>58,717,013.22</u>	<u>132,819.57</u>	<u>2,507,314.59</u>
Balance Dec. 31, 2008	<u>\$ 8,765,712.89</u>	<u>\$ 70,022.91</u>	<u>\$ 1,451,105.62</u>

Reconciliation December 31, 2008--See Exhibit SA-1 for Reconciliation.

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of Accounts Receivable -- Gasoline  
For the Year Ended December 31, 2008

Balance Dec. 31, 2007	\$	20,526.91
Accrued in 2008:		
Billings		613,374.34
		633,901.25
Decreased by:		
Cash Receipts		620,031.22
Balance Dec. 31, 2008	\$	13,870.03

**Analysis of Balance Dec. 31, 2008**

Social Service Board	\$	1,097.14
Fairton BOE		71.05
Upper Deerfield		3.98
Bridgeton BOE		13,152.08
City of Bridgeton		782.90
Township of Fairfield		(1,237.12)
	\$	13,870.03

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of Reserve for Payroll and Payroll Taxes Payable  
For the Year Ended December 31, 2008

Balance Dec. 31, 2007		\$ 254,792.04
Increased by:		
Agency Accruals	\$ 21,118,990.34	
Net Pay Accruals	<u>31,272,419.38</u>	
		<u>52,391,409.72</u>
		52,646,201.76
Decreased by:		
Disbursements to Agencies	21,052,704.72	
Net Pay Disbursements	<u>31,272,419.38</u>	
		<u>52,325,124.10</u>
Balance Dec. 31, 2008		<u><u>\$ 321,077.66</u></u>

**Analysis of Balance Dec. 31, 2008**

Social Security		\$ 20.22
PERS Pension		181,295.66
PERS Loans		6,054.56
PERS Contributory Insurance		7,261.79
Police & Fire Pension		98,938.86
PBA 299 Dues - Sheriff		0.01
AFLAC		43.96
Employee Savings Bonds		235.00
Miscellaneous		<u>27,227.60</u>
		<u><u>\$ 321,077.66</u></u>

**Exhibit SB-4**

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of Reserve for Performance Guarantee Deposits  
For the Year Ended December 31, 2008

Balance Dec. 31, 2007		\$ 65,991.02
Increased by:		
Deposits Received		<u>87,155.81</u>
		153,146.83
Decreased by:		
Disbursements		<u>42,558.81</u>
Balance Dec. 31, 2008		<u><u>\$ 110,588.02</u></u>

## COUNTY OF CUMBERLAND

## TRUST FUND

Statement of Miscellaneous Trust Reserves  
For the Year Ended December 31, 2008

	<u>Balance</u> <u>Dec. 31, 2007</u>	<u>Fees, Refunds</u> <u>and Donations</u>	<u>Budget</u> <u>Appropriations</u>	<u>Disbursements</u>	<u>Balance</u> <u>Dec. 31, 2008</u>
Reserve for Accumulated Sick Leave	\$ 1,387,506.13		\$ 190,000.00	\$ 43,795.22	\$ 1,533,710.91
Reserve for Unclaimed Money	544.73	\$ 36,132.57		36,305.32	371.98
Reserve for Modernization of County Clerk's Office	664,819.55	61,998.00		30,537.80	696,279.75
Reserve for Modernization of County Surrogate's Office	9,207.98	9,469.48		9,725.12	8,952.34
Reserve for Automotive and Contractors' Equipment					
Physical Damage Insurance Fund	70,682.82	15,549.41	500,000.00	508,207.35	78,024.88
Reserve for County Insurance	491,565.51	4,278.00	2,037,500.00	2,234,791.78	298,551.73
Reserve for Workers' Compensation Insurance Fund	765,325.95	152,758.78	1,000,000.00	1,113,946.48	804,138.25
Reserve for Weights and Measures	188,877.23	75,543.00		6,567.50	257,852.73
Reserve for Tax Appeals	25,944.36	2,890.00		708.00	28,126.36
Reserve for Subdivision/Site Plan Fees	48,629.23	30,221.93		33,119.62	45,731.54
Reserve for Inmate Telephone Communications	538,549.33	210,820.84		174,878.19	574,491.98
Reserve for Motor Vehicle Fines Pledged to Road					
Maintenance and Construction	995,060.10	716,357.62		364,063.56	1,347,354.16
Reserve for Welfare Trust--Hospital Manor	6,297.15	2,620.17		1,684.09	7,233.23
Reserve for Estate Proceeds	18,563.60	7,872.41		4,600.00	21,836.01
Reserve for Senior Citizen Bus	64,726.46	50,919.98		39,800.00	75,846.44
Reserve for Senior Citizen Day Care Center	96,913.32			8,943.70	87,969.62
Reserve for Personal Attendant Program	15,940.20	6,090.98		2,102.00	19,929.18
Reserve for Meals on Wheels Grant	26,391.00	15,400.00		16,300.00	25,491.00
Reserve for Donations for Meals on Wheels	105,270.42	78,228.79		68,500.00	114,999.21
Reserve for Case Management	524,971.23	769,132.76		612,505.00	681,598.99
Reserve for Donation for Nutrition Program	64,431.19	65,656.34		52,000.00	78,087.53
Reserve for Donations for Outreach Program	5,209.91	7,849.00		3,000.00	10,058.91
Reserve for Donations for Retired Senior Volunteer Program	2,109.00			10.00	2,099.00

(Continued)

COUNTY OF CUMBERLAND

TRUST FUND

Statement of Miscellaneous Trust Reserves  
For the Year Ended December 31, 2008

	Balance Dec. 31, 2007	Fees, Refunds and Donations	Budget Appropriations	Disbursements	Balance Dec. 31, 2008
Reserve for Modernization of County Sheriff's Office	\$ 78,952.00	\$ 14,810.00		\$ 40,886.00	\$ 52,876.00
Reserve for Council on the Arts	66.55				66.55
Reserve for First Step Alcohol Program	95,483.29	276,345.00		6,118.73	365,709.56
Reserve for Sheriff - Federally Forfeited Funds	10,269.23	1,452.92		8,708.64	3,013.51
Reserve for Sheriff - K-9 Unit	1,387.99				1,387.99
Reserve for Sheriff - Police Youth Week	4,890.44	8,156.00		6,932.11	6,114.33
Reserve for Marketing Partnership Program	13,686.10	19,130.00		17,304.00	15,512.10
Reserve for County Bird Festivals	15,772.24	6,625.00		6,055.61	16,341.63
Reserve for Special Child Health Services	2,070.00				2,070.00
Reserve for Library Book Donation	1,359.95	790.00			2,149.95
Reserve for Motor Vehicle Theft	904.00	510.00			1,414.00
	<u>\$ 6,342,378.19</u>	<u>\$ 2,647,608.98</u>	<u>\$ 3,727,500.00</u>	<u>\$ 5,452,095.82</u>	<u>\$ 7,265,391.35</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, 2008

---

Balance Dec. 31, 2007		\$ 591,556.07
Increased by:		
Forfeited	\$ 57,736.25	
Direct Forfeiture	86,126.00	
Interest on Investments	10,081.48	
Reimbursement from State of NJ	2,122.90	
Reimbursement of Expenditures	<u>2,852.57</u>	
		<u>158,919.20</u>
		750,475.27
Decreased by:		
Law Enforcement Expenditures		<u>90,515.86</u>
Balance Dec. 31, 2008		<u><u>\$ 659,959.41</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, 2008

Balance Dec. 31, 2007		\$ 334,500.83
Increased by:		
Funds Confiscated by Seizure		199,279.89
		533,780.72
Decreased by:		
Payments to County Prosecutor's Law Enforcement Trust Account	\$ 35,673.01	
Contributive Share to Other Law Enforcement Agencies	24,812.81	
Refunds of Seized Funds	32,929.00	
Transferred to Other Law Enforcement Agencies	49,169.00	
Transferred to Unclaimed Funds	33,104.52	
		175,688.34
Balance Dec. 31, 2008		\$ 358,092.38

## 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, 2008

Balance Dec. 31, 2007		\$ 21,106.42
Increased by:		
Interest	\$ 240.11	
Received From United States Treasury	1,452.92	
Reimbursement of Expenditures	3,603.38	
		5,296.41
		26,402.83
Decreased by:		
Law Enforcement Expenditures		14,066.45
Balance Dec. 31, 2008		\$ 12,336.38

**COUNTY OF CUMBERLAND**  
**TRUST FUND**  
Statement of Reserve for County Prosecutor--Asset Maintenance Account  
For the Year Ended December 31, 2008

Balance Dec. 31, 2007		\$ 49,252.34
Increased by:		
Receipts:		
Interest	\$ 6,067.88	
Reimbursement of Expenditures	407.00	
		6,474.88
		55,727.22
Decreased by:		
Payments		3,589.50
Balance Dec. 31, 2008		\$ 52,137.72

Exhibit SB-10

**COUNTY OF CUMBERLAND**  
**TRUST -- COUNTY OPEN SPACE FUND**  
Statement of Reserve for Farmland Preservation  
For the Year Ended December 31, 2008

Balance Dec. 31, 2007		\$ 2,376,965.10
Increased by:		
Cash Receipts:		
State of New Jersey	\$ 589,261.15	
Refund of a Prior Year Expenditure	600.00	
2008 One-Cent Tax Levy	940,745.98	
Added and Omitted Taxes	13,839.52	
Interest	37,008.46	
		1,581,455.11
		3,958,420.21
Decreased by:		
Farmland Preservation Expenses		2,507,314.59
Balance Dec. 31, 2008		\$ 1,451,105.62



**COUNTY OF CUMBERLAND**  
TRUST -- AUDIO VISUAL AID FUND  
Statement of Reserve for Audio-Visual Aid  
For the Year Ended December 31, 2008

---

Balance Dec. 31, 2007	\$ 88,411.76
Increased by:	
Reimbursements	<u>114,430.72</u>
	202,842.48
Decreased by:	
Payments	<u>132,819.57</u>
Balance Dec. 31, 2008	<u><u>\$ 70,022.91</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, 2008

Balance Dec. 31, 2007		\$ 36,404,796.81
Increased by Receipts:		
Budget Appropriation:		
Capital Improvement Fund	\$ 4,000,000.00	
Bond Anticipation Notes	657,186.00	
Reserve for Retirement of Debt	200,000.00	
Reimbursements to Improvement Authorizations	394,231.01	
		5,251,417.01
		41,656,213.82
Decreased by Disbursements:		
Improvement Authorizations	\$ 4,804,225.07	
Bond Anticipation Notes	657,186.00	
Reserve for Encumbrances	5,629,376.79	
Reserve for Retirement of Debt	200,000.00	
		11,290,787.86
Balance Dec. 31, 2008		\$ 30,365,425.96

Reconciliation December 31, 2008--See Exhibit SA-1 for Reconciliation.

COUNTY OF CUMBERLAND  
 GENERAL CAPITAL FUND  
 Analysis of General Capital Cash  
 For the Year Ended December 31, 2008

	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, 2007	Budget Appropriations	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	Balance Dec. 31, 2008
Fund Balance	\$ 171,793.25								\$ 171,793.25
Capital Improvement Fund	825,247.35	\$ 4,000,000.00					3,831,925.00		993,322.35
Reserve for Encumbrances	5,629,376.79		\$ 200,000.00			\$ 200,000.00	5,629,376.79	\$ 5,409,580.54	5,409,580.54
Reserve for Retirement of Debt									
Improvement Authorizations:									
Ordinance									
Number									
1995-4	200,000.00								200,000.00
1996-1	7,829.49								7,829.49
1999-1	(31,257.13)								(31,257.13)
2000-1				\$ 2,749.34			4,135.36	4,135.36	
2000-2								2,749.34	
2001-1	214,240.50			144,336.60			63,683.37	111,793.80	118,014.33
2001-2	5,034.82		26,822.20	31,857.02					
2001-3									
2002-1	272,535.96			19,457.01			30,874.43	34,228.44	256,432.96
2002-2	10,742.60			10,742.60					
2002-3				5,443.28					
2003-1	(15,487.00)	657,186.00			\$ 657,186.00			5,443.28	(15,487.00)
2003-2	650,157.48			128,499.50			15,618.11	45,973.11	552,012.98
2004-1	631,458.80			550,769.39			2,337.77	291,977.00	370,328.64
2005-1	510.00			5,774.00			4,559.50	9,823.50	
2005-2	606,274.50		5,000.00	916,886.75			263,530.57	774,330.32	205,187.50
2006-2	2,906,129.96			3,906,129.96				1,000,000.00	1,656,517.04
2006-3	2,749,973.30		362,408.81	1,504,124.62			1,427,126.35	1,475,385.90	107,439.27
2007-1	510,925.34			500,078.37				96,592.30	12,805,909.64
2007-2	17,540,839.61			2,315,824.94			4,196,049.47	1,776,944.44	2,857,287.00
2007-4	3,000,000.00			69,560.45			73,152.55		2,857,287.00
2007-5	518,471.19			316,604.00			77,867.50		123,989.69
2008-2				4,764.03				2,300,000.00	2,300,000.00
2008-3							1,550,645.56	581,925.00	(973,484.59)
2008-4								3,250,000.00	3,250,000.00
Building Acquisitions and Renovations	\$ 36,404,796.81	\$ 4,657,186.00	\$ 594,231.01	\$ 10,433,601.86	\$ 657,186.00	\$ 200,000.00	\$ 17,170,882.33	\$ 17,170,882.33	\$ 30,365,425.96
Improvement Authorizations				\$ 4,804,225.07					
Reserve for Encumbrances				5,629,376.79					
				\$ 10,433,601.86					

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Deferred Charges to Future Taxation -- Funded  
For the Year Ended December 31, 2008

---

Balance Dec. 31, 2007		\$ 76,174,287.04
Decreased by:		
2008 Budget Appropriations to Pay Bonds:		
Serial Bonds	\$ 7,585,000.00	
Green Acres Loan Program	<u>80,151.99</u>	
		<u>7,665,151.99</u>
Balance Dec. 31, 2008		<u><u>\$ 68,509,135.05</u></u>

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
 Statement of Deferred Charges to Future Taxation -- Unfunded  
 For the Year Ended December 31, 2008

Ordinance Number	Analysis of Balance Dec. 31, 2008						
	Dec. 31, 2007	2008 Authorizations	Notes Paid by Budget Appropriation	Balance Dec. 31, 2008	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	712,697.00		\$ 657,186.00	55,511.00			55,511.00
2003-2	36.00			36.00			36.00
2004-1	1,690.00			1,690.00			1,690.00
2005-2	213.35			213.35			213.35
2006-3	413.00			413.00			413.00
2008-3		\$ 11,056,575.00		11,056,575.00		\$ 973,484.59	10,083,090.41
	\$ 754,979.70	\$ 11,056,575.00	\$ 657,186.00	\$ 11,154,368.70	\$ -	\$ 973,484.59	\$ 10,180,884.11

Improvement Authorizations -- Unfunded  
 Less: Deficit in Cash (SC-2)  
 Ordinance 1999-1  
 Ordinance 2003-1

	\$ 10,134,139.98
	(31,257.13)
	(15,487.00)
	\$ 10,180,884.11

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Reserve for Retirement of Debt  
For the Year Ended December 31, 2008

---

Accrued in 2008:		
Cash Receipts	\$	200,000.00
Decreased by:		
Anticipated as Revenue in the Current Fund	\$	<u>200,000.00</u>

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
 Statement of Bond Anticipation Notes  
 For the Year Ended December 31, 2008

<u>Ordinance Number</u>	<u>Note Number</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, 2007</u>	<u>Bond Anticipation Notes Paid</u>	<u>Balance Dec. 31, 2008</u>
2003-1	2007-01	04/14/03	04/11/07	04/11/08	5.40%	\$ 657,186.00	\$ 657,186.00	\$ -
		Refunding of Unfunded Pension Liability				\$ 657,186.00	\$ 657,186.00	\$ -
							Paid by Budget Appropriation \$ 657,186.00	



**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
 Statement of General Serial Bonds  
 For the Year Ended December 31, 2008

<u>Purpose</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2008</u>			<u>Interest Rate</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2007</u>	<u>Balance Dec. 31, 2008</u>
			<u>Date</u>	<u>Amount</u>	<u>Rate</u>				
General Obligation Bonds	04/15/96	\$ 8,570,000.00	04/15/09 - 11	\$ 700,000.00	5.200%	700,000.00	\$ 2,800,000.00	\$ 2,100,000.00	
General Obligation Bonds	07/15/99	5,300,000.00	02/15/09	650,000.00	4.700%	650,000.00	1,300,000.00	650,000.00	
General Obligation Bonds	10/01/01	6,952,000.00	10/01/09 - 10 10/01/11	1,000,000.00 952,000.00	4.000% 4.000%	750,000.00	3,702,000.00	2,952,000.00	
County College Bonds	08/01/02	6,300,000.00	02/01/09 02/01/10 02/01/11 02/01/12 - 15 02/01/16 02/01/17	500,000.00 500,000.00 500,000.00 500,000.00 500,000.00 500,000.00	3.500% 3.600% 3.700% 4.000% 4.125% 4.200%	400,000.00	4,900,000.00	4,500,000.00	
General Obligation Bonds	08/01/02	6,300,000.00	02/01/09 02/01/10 02/01/11 02/01/12 - 15 02/01/16 02/01/17	500,000.00 500,000.00 500,000.00 500,000.00 500,000.00 500,000.00	3.600% 3.600% 3.800% 4.000% 4.125% 4.200%	400,000.00	4,900,000.00	4,500,000.00	
Refunding Bonds of 2002	09/24/02	12,760,000.00				2,085,000.00	2,085,000.00	-	
County College Bonds	08/15/06	9,000,000.00	08/15/09 08/15/10 - 13 08/15/14 - 16 08/15/17 - 21	400,000.00 500,000.00 600,000.00 800,000.00	4.125% 4.125% 4.125% 4.125%	400,000.00	8,600,000.00	8,200,000.00	

(Continued)

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
 Statement of General Serial Bonds  
 For the Year Ended December 31, 2008

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2008			Interest Rate	Paid by Budget Appropriation	Balance Dec. 31, 2007	Balance Dec. 31, 2008
			Date	Amount					
General Obligation Bonds	08/15/06	\$ 19,500,000.00	08/15/09	1,100,000.00	4.062%		\$ 18,500,000.00	\$ 17,400,000.00	
			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%				
			08/15/17 - 18	2,000,000.00	4.062%				
		08/15/19 - 21	800,000.00	4.062%					
General Obligation Bonds	11/01/07	28,300,000.00	11/01/09	\$ 1,100,000.00	4.062%		28,300,000.00	27,200,000.00	
			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%				
						\$ 75,087,000.00	\$ 67,502,000.00		

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Green Acres Loan Payable  
For the Year Ended December 31, 2008

---

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2007</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2008</u>
1996-2	Improvements to Sunset Lake Dam	\$ 608,220.36	\$ 47,538.83	\$ 560,681.53
1999-1	Various Capital Improvements	479,066.68	32,613.16	446,453.52
		<u>\$ 1,087,287.04</u>	<u>\$ 80,151.99</u>	<u>\$ 1,007,135.05</u>

**COUNTY OF CUMBERLAND**  
General Capital Fund  
Statement of Improvement Authorizations  
For the Year Ended December 31, 2008

Ordinance Number	Improvement Description	Date	Ordinance Amount		Balance Dec. 31, 2007		Capital Improvement Fund	2008 Authorizations		Paid or Charged	Balance Dec. 31, 2008			
			Funded	Unfunded	Funded	Unfunded		Deferred Charges to Future Taxation - Unfunded	Reappropriated		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		7,829.49						7,829.49			
2001-1	Various Capital Improvements	05/10/01	3,400,000.00		214,240.50		500.00			\$	96,226.17		118,014.33	
2001-2	Improvements to the Cumberland County College	05/10/01	12,600,000.00		5,034.82						5,034.82			
2002-1	Various Capital Improvements	07/11/02	2,592,000.00		272,535.96		400.00				16,103.00		256,432.96	
2002-2	Refunding Bond Issue	07/11/02	17,750,000.00		10,742.60						10,742.60			
2002-3	Various Capital Improvements	12/12/02	541,436.09											
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		650,157.48		36.00				98,144.50		552,012.98	
2004-1	Various Capital Improvements	07/15/04	5,230,200.00		631,458.80		1,690.00				261,130.16		370,328.64	
2005-1	Various Capital Improvements	02/23/05	624,637.42		510.00				\$	(510.00)				
2005-2	Various Capital Improvements	09/15/05	2,987,593.00		606,274.50		213.35				304,187.00		205,187.50	
2006-2	Improvements to the Cumberland County College	05/11/06	18,000,000.00		2,906,129.96						2,906,129.96			
2006-3	Various Capital Improvements	08/10/06	6,802,540.00		2,749,973.30		413.00				(95,156.75)		1,656,517.04	
2007-1	Land Acquisition / Building Renovations	02/08/07	1,057,373.34		510,925.34						403,486.07		107,439.27	
2007-2	Various Capital Improvements	06/28/07	20,000,000.00		17,540,839.61						3,720,952.98		12,805,909.64	
2007-4	Capital Improvement - Courthouse	11/08/07	3,000,000.00		3,000,000.00						142,713.00		2,857,287.00	
2007-5	Various Capital Improvements	11/08/07	518,471.19		518,471.19						394,471.50		123,999.69	
2008-2	Various Capital Improvements	03/27/08	2,300,000.00										2,300,000.00	
2008-3	Various Capital Improvements	07/10/08	11,638,500.00					\$	581,925.00	\$	11,056,575.00		\$	
2008-4	Building Acquisitions and Renovations	12/22/08	3,250,000.00										3,250,000.00	
Totals			\$	29,825,123.55	\$	51,049.57	\$	3,831,925.00	\$	11,056,575.00	\$	-	\$	9,819,574.60
Reserve for Encumbrances Reimbursed													\$	5,409,580.54
Disbursed														(394,231.01)
														4,804,225.07
														\$
														9,819,574.60

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Reserve for Encumbrances  
For the Year Ended December 31, 2008

---

Balance Dec. 31, 2007	\$	5,629,376.79
Increased by Charges to:		
2008 Improvement Authorizations		5,409,580.54
		11,038,957.33
Decreased by:		
Payments		5,629,376.79
Balance Dec. 31, 2008	\$	5,409,580.54

**Analysis of Balance Dec. 31, 2008**

Improvement Authorizations	\$	5,409,580.54
----------------------------	----	--------------

**Exhibit SC-11**

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
Statement of Capital Improvement Fund  
For the Year Ended December 31, 2008

---

Balance Dec. 31, 2007	\$	825,247.35
Increased by:		
Current Fund Budget Appropriation		4,000,000.00
		4,825,247.35
Decreased by:		
Appropriation to Fund: Improvement Authorization		3,831,925.00
Balance Dec. 31, 2008	\$	993,322.35

**COUNTY OF CUMBERLAND**  
**GENERAL CAPITAL FUND**  
 Statement of Bonds and Notes Authorized But Not Issued  
 For the Year Ended December 31, 2008

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2007</u>	<u>2008 Authorizations</u>	<u>Funded by Capital Fund Balance</u>	<u>Balance Dec. 31, 2008</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	213.35			213.35
2006-3	Various Capital Improvements	413.00			413.00
2008-3	Various Capital Improvements		\$ 11,056,575.00		11,056,575.00
		<u>\$ 42,282.70</u>	<u>\$ 11,056,575.00</u>	<u>\$ -</u>	<u>\$ 11,098,857.70</u>

**SUPPLEMENTAL EXHIBITS**  
**OTHER OFFICIALS AND INSTITUTIONS**

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 County Clerk  
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis  
 As of December 31, 2008 and 2007

	<u>Dec. 31, 2008</u>	<u>Dec. 31, 2007</u>
<b><u>ASSETS</u></b>		
Revenue Account:		
Cash	\$ 334,676.90	\$ 74,037.00
Due from County Treasurer	38,662.05	576,077.10
	<u>\$ 373,338.95</u>	<u>\$ 650,114.10</u>
<b><u>LIABILITIES AND RESERVES</u></b>		
Revenue Account:		
Due to County Treasurer	\$ 40,416.00	\$ 79,794.85
Due to State of New Jersey	184,901.30	354,272.60
Reserve for Attorneys' Deposits	148,021.65	216,046.65
	<u>\$ 373,338.95</u>	<u>\$ 650,114.10</u>

See Exhibit SL for Cash Reconciliation at December 31, 2008.



**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 County Clerk  
 Statement of Due To County Treasurer  
 For the Year Ended December 31, 2008

<b>Balance Dec. 31, 2007</b>		
County Clerk Fees	\$ 26,008.70	
Realty Transfer Fees	53,786.15	
Overpayment of Fees - Due from County Treasurer	<u>(576,077.10)</u>	
		\$ (496,282.25)
<b>Increased by:</b>		
<b>Collections:</b>		
County Clerk Fees	\$ 1,025,285.27	
Realty Transfer Fees	264,585.30	
Clerk - Modernization Trust Fund	61,536.00	
Receipt of Overpayment of Fees	<u>576,077.10</u>	
		1,927,483.67
County Board of Health Priority Fund	68,050.00	
Public Health Priority Funding	95,268.00	
Interest Earned	<u>1,461.41</u>	
		<u>2,092,263.08</u>
		1,595,980.83
<b>Decreased by:</b>		
<b>Payments to County Treasurer:</b>		
County Clerk Fees	1,037,422.47	
Realty Transfer Fees	336,362.00	
Clerk - Modernization Trust Fund	<u>61,998.00</u>	
		1,435,782.47
County Board of Health Priority Fund	68,050.00	
Public Health Priority Funding	88,933.00	
Interest	<u>1,461.41</u>	
		<u>1,594,226.88</u>
<b>Balance Dec. 31, 2008</b>		<u><u>\$ 1,753.95</u></u>

**Analysis of Balance Dec. 31, 2008**

County Clerk Fees	\$ 12,140.00	
Realty Transfer Fees	<u>28,276.00</u>	
Fees Due to County Treasurer		\$ 40,416.00
Overpayment of Fees - Due from County Treasurer		<u>(38,662.05)</u>
		<u><u>\$ 1,753.95</u></u>

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Surrogate  
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis  
 As of December 31, 2008 and 2007

	<u>Dec. 31, 2008</u>	<u>Dec. 31, 2007</u>
<b><u>ASSETS</u></b>		
Revenue Account:		
Cash	\$ 9,719.60	\$ 21,646.82
Custodian Account:		
Investments	7,462,622.84	6,734,403.29
	<u>\$ 7,472,342.44</u>	<u>\$ 6,756,050.11</u>
<b><u>LIABILITIES AND RESERVES</u></b>		
Revenue Account:		
Due to County Treasurer	\$ 1,050.91	\$ 1,763.34
Accounts Payable	37.75	39.06
Attorneys' Deposits	5,542.49	6,533.54
Reserve for Senior Free Wills	3,088.45	13,310.88
	9,719.60	21,646.82
Custodian Account:		
Reserve for Custodian Funds	7,462,622.84	6,734,403.29
	<u>\$ 7,472,342.44</u>	<u>\$ 6,756,050.11</u>

See Exhibit SL for Cash Reconciliation at December 31, 2008.

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Surrogate Custodian Account  
 Statement of Investments  
 For the Year Ended December 31, 2008

Balance Dec. 31, 2007		\$ 6,734,403.29
Increased by Receipts:		
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order	\$ 1,470,101.55	
Maturity of Investments	649,564.84	
Interest on Investments	364,931.76	
		2,484,598.15
		9,219,001.44
Decreased by Disbursements:		
Payments Made Pursuant to Order by the County Court, Probate Division	1,399,644.38	
Purchase of Investments	352,564.84	
Interest, Penalties and Service Charges	4,169.38	
		1,756,378.60
Balance Dec. 31, 2008		\$ 7,462,622.84

**Schedule of Investments Dec. 31, 2008**

Colonial Bank, FSB Guardianship -- Intermingled Minor Account		\$ 6,828,517.32
Susquehanna Patriot Bank		
Certificate of Deposit No.:		
xxx64		10,526.53
xxx27		54,893.19
xxx18		21,350.82
xxx65		21,350.82
xxx42		61,235.27
xxx64		97,953.52
Century Federal Savings		
Certificates of Deposit Nos.:		
xxx09		10,310.19
xxx90		54,880.49
xxx14		20,301.79
xxx16		21,427.56
xxx94		10,310.19
xxx74		61,374.47
xxx58		95,499.73
TD Banknorth		
Certificate of Deposit No.:		
xxx68		27,690.95
Newfield National Bank		
Certificate of Deposit No.:		
xxx39		65,000.00
		\$ 7,462,622.84

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Surrogate  
 Statement of Due To County Treasurer  
 For the Year Ended December 31, 2008

<hr/>		
Balance Dec. 31, 2007		
Surrogate Fees	\$ 1,728.63	
Interest	<u>34.71</u>	
		\$ 1,763.34
Increased by:		
Collections:		
Fees	178,701.64	
Surrogate - Modernization Trust Fund	9,054.00	
Interest Earned	<u>76.85</u>	
		<u>187,832.49</u>
		189,595.83
Decreased by:		
Payments to County Treasurer:		
Fees	179,379.36	
Surrogate - Modernization Trust Fund	9,054.00	
Interest Earned	<u>111.56</u>	
		<u>188,544.92</u>
Balance Dec. 31, 2008		<u><u>\$ 1,050.91</u></u>
 <b><u>Analysis of Balance Dec. 31, 2008</u></b>		
Interest		<u><u>\$ 1,050.91</u></u>

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Sheriff's Office  
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis  
 As of December 31, 2008 and 2007

	<u>Dec. 31, 2008</u>	<u>Dec. 31, 2007</u>
<b><u>ASSETS</u></b>		
Cash	\$ 187,943.83	\$ 237,083.99
<b><u>LIABILITIES AND RESERVES</u></b>		
Due to County Treasurer	\$ 357.26	\$ 834.59
Garnish Payments	30,333.63	27,785.11
Levy Payments	26,196.09	3,731.78
Reserve for Attorneys' Deposits	4,614.67	6,970.00
Reserve for Sales and Executions	126,442.18	197,762.51
	<u>\$ 187,943.83</u>	<u>\$ 237,083.99</u>

See Exhibit SL for Cash Reconciliation at December 31, 2008.

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Sheriff's Office  
 Statement of Due To County Treasurer  
 For the Year Ended December 31, 2008

Balance Dec. 31, 2007		\$	834.59
Collections:			
Fees	\$ 232,372.35		
Sheriff - Modernization Trust Fund	13,640.00		
Interest Earned	5,662.85		
			251,675.20
			252,509.79
Decreased by:			
Payments to County Treasurer:			
Fees	232,372.35		
Sheriff - Modernization Trust Fund	13,640.00		
Interest	6,140.18		
			252,152.53
Balance Dec. 31, 2008		\$	357.26

**Analysis of Balance Dec. 31, 2008**

Interest - Revenue		\$	352.45
Interest - Extradition			1.24
Interest - Subpoena			3.57
		\$	357.26

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Adjuster  
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis  
 As of December 31, 2008 and 2007

	<u>Dec. 31, 2008</u>	<u>Dec. 31, 2007</u>
<b><u>ASSETS</u></b>		
Accounts Receivable:		
Hospital Patients	\$ 1,050.74	\$ 1,060.74
State Institution Patients	7,784.34	7,784.34
	\$ 8,835.08	\$ 8,845.08
<b><u>LIABILITIES AND RESERVES</u></b>		
Reserve for Accounts Receivable	\$ 8,835.08	\$ 8,845.08
	\$ 8,835.08	\$ 8,845.08

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
Adjuster  
Statement of Due To County Treasurer  
For the Year Ended December 31, 2008

---

Accrued in 2007

Increased by:

Collections:

Board of Hospital Patients	\$ 10.00
Board of Patients in State Institutions	<u>48,161.35</u>

\$ 48,171.35

Decreased by:

Payments to County Treasurer:

Board of Hospital Patients	10.00
Board of Patients in State Institutions	<u>48,161.35</u>

\$ 48,171.35



**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Prosecutor's Confidential Fund  
 Statements of Assets and Reserves -- Regulatory Basis  
 As of December 31, 2008 and 2007

---

	<u>Dec. 31, 2008</u>	<u>Dec. 31, 2007</u>
<b><u>ASSETS</u></b>		
Cash-on deposit	\$ 7,181.89	\$ 6,329.51
<b><u>RESERVES</u></b>		
Reserve for Prosecutor's Confidential Fund	\$ 7,181.89	\$ 6,329.51

See Exhibit SL for Cash Reconciliation at December 31, 2008.

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Cumberland Manor  
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis  
 As of December 31, 2008 and 2007

	<u>Dec. 31, 2008</u>	<u>Dec. 31, 2007</u>
<b><u>ASSETS</u></b>		
Cash	\$ 91,699.26	\$ 81,938.28
Petty Cash--Patients' Trust	300.00	300.00
Patients' Accounts Receivable	1,419,121.31	1,608,115.55
Due from Medicare	226,517.20	386,605.66
	<u>\$ 1,737,637.77</u>	<u>\$ 2,076,959.49</u>
<b><u>LIABILITIES AND RESERVES</u></b>		
Due to County Treasurer	\$ 11,883.51	\$ 2,614.61
Reserve for Patient's Accounts Receivable	1,419,121.31	1,608,115.55
Reserve for Due from Medicare	226,517.20	386,605.66
Reserve for Patient Trust Fund	80,115.75	79,623.67
	<u>\$ 1,737,637.77</u>	<u>\$ 2,076,959.49</u>

See Exhibit SL for Cash Reconciliation at December 31, 2008.

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Cumberland Manor  
 Statement of Due To County Treasurer  
 For the Year Ended December 31, 2008

<hr/>		
Balance Dec. 31, 2007		
Board of Patients	\$ 2,386.70	
Interest	<u>227.91</u>	
		\$ 2,614.61
Increased by:		
Collections:		
Board of Patients	12,631,050.74	
Medicare	2,609,136.72	
Interest Earned	<u>4,184.54</u>	
		<u>15,244,372.00</u>
		15,246,986.61
Decreased by:		
Payments to County Treasurer:		
Permanent Disability--Patients in County Institutions (N.J.S.A.44:7-38 et seq.)	14,148,946.39	
Medical Peer Grouping System (Ch. 474, Laws of 1985)	1,054,594.78	
Interest	4,411.13	
Overpayment of Patients Board	<u>27,150.80</u>	
		<u>15,235,103.10</u>
Balance Dec. 31, 2008		<u><u>\$ 11,883.51</u></u>

**Analysis of Balance Dec. 31, 2008**

Board of Patients	\$ 1,310.87	
Interest	1.32	
Medicare	<u>10,571.32</u>	
		<u><u>\$ 11,883.51</u></u>

**COUNTY OF CUMBERLAND**  
**OTHER OFFICIALS AND INSTITUTIONS**  
 Statement of Cash Reconciliation  
 For the Year Ended December 31, 2008

	<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)	\$ 719,546.53	01/02/09	\$ 4,467.50	\$ 389,337.13	\$ 334,676.90	(SE)
Surrogate:							
Revenue Account	(A)	18,288.12	01/02/09	270.00	11,926.97	\$ 6,631.15	
Senior Free Wills	(E)	4,188.45			1,100.00	3,088.45	
Senior Free Wills - CD	(B)						(SF)
						\$ 9,719.60	
Sheriff:							
Revenue Account	(D)	320,835.99			132,896.97	187,939.02	
Extradition Account	(D)	2,924.78			2,923.54	1.24	
Subpeona Account	(D)	2,811.77			2,808.20	3.57	
						\$ 187,943.83	(SG)
Prosecutors Office:							
Confidential Fund	(C)	7,181.89				\$ 7,181.89	(SI)
Cumberland Manor:							
Revenue Account	(A)	1,116,958.56			1,116,958.56	-	
Medicare Account	(A)	287,808.01			277,236.69	10,571.32	
Revenue - Direct Deposit	(C)	1,352.19				1,352.19	
Patient's Trust Account	(C)	86,556.78			6,781.03	79,775.75	
						\$ 91,699.26	(SJ)

- (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, 2008**

**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, 2008. 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, County of Cumberland complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2008.

**Internal Control Over Compliance**

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

A 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 County'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 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 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.

Our consideration of internal control over compliance 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 compliance that we consider to be material weaknesses, as defined above.

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

Respectfully submitted,

*Bowman & Company LLP*

BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants

*Carol A. McAllister*

Carol A. McAllister  
Certified Public Accountant  
Registered Municipal Accountant

Voorhees, New Jersey  
July 22, 2009

**THIS PAGE INTENTIONALLY LEFT BLANK**



**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2008**

Federal Grantor/ Pass-through Grantor/	Federal CFDA Number	Pass-Through Entity ID Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period From	To
<b>Federal and State Grant Fund:</b>							
Direct Federal Funding:							
U.S. Department of Health and Human Services:							
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-06	H8-785-361	\$ 656,278.00		3-1-08	2-28-09
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-06	H7-785-361	715,354.00		3-1-07	2-28-08
Minority AIDS Incentive Program	93.914	H3MHA08429A0	H8-785-363	67,130.00		8-1-08	7-31-09
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							
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
Total Direct Federal Funding							
U.S. Department of Health and Human Services:							
<u>Passed Through State Department of Community Affairs</u>							
Special Services for the Aging --							
Aging Cluster	93.045	046-4275-100-xxx	A8-787-300	2,472,336.00		1-1-08	12-31-08
Special Services for the Aging --							
Aging Cluster	93.045	046-4275-100-xxx	A7-787-300	1,701,400.00	\$ 191,592.00	1-1-07	12-31-07
Special Services for the Aging --							
Aging Cluster	93.045	046-4275-100-xxx	A6-787-300	1,811,469.00	444,427.00	1-1-06	12-31-06
Special Services for the Aging --							
Aging Cluster	93.045	046-4275-100-xxx	A5-787-300	2,234,418.00	201,802.00	1-1-05	12-31-05
Special Services for the Aging --							
Aging Cluster	93.045	046-4275-100-xxx	A4-787-300	2,294,665.09	546,584.00	1-1-04	12-31-04
Special Services for the Aging --							
Aging Cluster	93.045	046-4275-100-xxx	A3-787-300	2,066,523.00	191,662.00	1-1-03	12-31-03
<u>Passed Through State Department of Human Services:</u>							
Social Services Block Grant-Title XX-Health	93.667	AXF-26S	A8-787-347&348	442,277.00		1-1-08	12-31-08
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
Social Services Block Grant-Title XX-Health	93.667	AXF-26S	A5-787-347&348	311,620.00		1-1-05	12-31-05
Social Services Block Grant-Title XX-Health	93.667	AXF-26S	A4-787-347&348	279,187.00	18,208.00	1-1-04	12-31-04
Social Services Block Grant-Title XX-Health	93.667	AXF-26S	A3-787-347&348	283,424.00	10,034.00	1-1-03	12-31-03
Social Services Block Grant-Title XX(HSAC/CIAC)	93.667	ANF-F9S	G8-791-353	129,786.00		1-1-08	12-31-08
Social Services Block Grant-Title XX(HSAC/CIAC)	93.667	ANF-F9S	G7-791-353	108,819.00	17,002.00	1-1-07	12-31-07
Social Services Block Grant-Title XX(HSAC/CIAC)	93.667	ANF-F9S	G6-791-353	108,279.00	17,002.00	1-1-06	12-31-06
Social Services Block Grant-Title XX(HSAC/CIAC)	93.667	ANF-F9S	G5-791-353	128,939.00	17,002.00	1-1-05	12-31-05
Social Services Block Grant-Title XX(HSAC/CIAC)	93.667	ANF-F9S	G4-791-353	122,506.00	17,002.00	1-1-04	12-31-04
Social Services Block Grant-Title XX:							
Social Services Block Grant (Alcohol)	93.667	AOF-K9S	G8-789-355	88,555.00		1-1-08	12-31-08
Social Services Block Grant-Title XX:							
Social Services Block Grant (Alcohol)	93.667	AOF-K9S	G7-789-355	86,410.00		1-1-07	12-31-07
RSAT SA4-05 Resid. Substance Abuse Treatment	93.959	N/A	G8-789-359	58,271.00		1-1-08	12-31-08
RSAT SA4-05 Resid. Substance Abuse Treatment	93.959	N/A	G8-789-360	25,447.00		1-1-08	12-31-08
RSAT SA4-05 Resid. Substance Abuse Treatment	93.959	N/A	G8-789-361	25,128.00		1-1-08	12-31-08
Division of Youth and Family Services:							
Childhood Lead Poisoning Prevention	93.197	100-046-4535-315	H8-785-364	209,000.00		1-1-08	12-31-08
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
Childhood Lead Poisoning Prevention	93.197	100-046-4535-315	H5-785-364	70,000.00		1-1-05	12-31-05
Medical Assistance	93.778	01BDFS	H8-785-362	15,100.00		1-1-08	12-31-08
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
Federal Abstinence Education Program	93.235	N/A	H6-785-366	25,416.00		1-1-06	12-31-06
Federal Abstinence Education Program	93.235	N/A	H5-785-366	23,650.00		1-1-05	12-31-05
Work First New Jersey - TANF	93.558	ET-07-PY07	J8-798-420	1,940,185.00		7-1-08	6-30-09
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-07-PY07	J8-798-420	38,863.00		7-1-08	6-30-09
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-07-PY08	J7-798-420	329,887.00		7-1-08	6-30-09
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-07-PY08	J8-798-420	48,884.00		7-1-08	6-30-09
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-07-PY08	J8-798-420	728,476.00		7-1-08	6-30-09
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-07-PY08	J8-798-420	204,749.00		7-1-08	6-30-09
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
WDP Program	93.558	ET-07-PY08	J8-798-420	35,678.00		7-1-08	6-30-09
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-07-PY08	J8-798-420	298,576.00		7-1-08	6-30-09
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
Workforce Investment Board - Admin	93.558	ET-06-PY08	J8-798-420	80,000.00		7-1-08	6-30-09
Workforce Investment Board - Admin	93.558	ET-06-PY07	J7-798-420	80,000.00		7-1-07	6-30-08
Workforce Investment Board - Admin	93.558	ET-06-PY06	J6-798-420	80,000.00		7-1-06	6-30-07
WDP - Literacy (Workforce Learning Link)	93.558	ET-06-PY07	J6-798-420	330,336.00		7-1-06	6-30-07
WDP - Literacy (Workforce Learning Link-Plan)	93.558	ET-06-PY06	J5-798-420	590,421.00		7-1-05	6-30-07
Disability Program Navigator	93.558	ET-06-PY07	J7-798-420	11,862.00		7-1-07	6-30-08
WDP Program	93.558	ET-06-PY06	J6-798-420	54,953.00		7-1-06	6-30-07
Smart STEPS	93.558	ET-06-PY05	J5-798-420	44,138.00		7-1-05	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	J8-798-418	401,259.00		1-1-08	12-31-08
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
DHS Special Initiative & Transportation	93.558	054-7550-100-122	J5-798-418	487,234.00		1-1-05	12-31-05
Faith Based & Community Based Organization	93.558	054-7550-100-123	J4-798-419	499,562.00		1-1-04	12-31-04

Balance Dec. 31, 2007	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2008 Encumbrances	Balance Dec. 31, 2008	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 55,579.73	\$ 656,278.00			\$ 344,953.92	\$ 298,163.66	\$ 13,160.42	\$ 259,169.36	\$ 643,117.58
	67,130.00	2,3	\$ 281,395.17	336,974.90		-	519,654.15	715,354.00
					60,130.00	7,000.00		60,130.00
		3	68,510.00	62,628.56	5,881.44	-	62,628.56	68,510.00
23,107.00		2,3	(39,761.00)	(16,654.00)		-		40,000.00
78,686.73	723,408.00		310,144.17	727,903.38	364,175.10	20,160.42	841,452.07	1,527,111.58
4,117,854.69				1,647,443.47		2,470,411.22	1,647,443.47	23,144,888.78
4,196,541.42	723,408.00		310,144.17	2,375,346.85	364,175.10	2,490,571.64	2,488,895.54	24,672,000.36
	2,472,336.00	1	900.00	2,136,665.32	146,704.88	189,865.80	1,404,076.00	2,282,470.20
209,391.33	2,743.70	1,3	400,115.61	277,201.75	208,914.00	126,134.89	1,084,748.99	1,766,857.11
125,301.74		1,3	21,781.04	(2,045.00)	8.95	149,118.83	(84,342.21)	2,106,777.17
204,562.00		1	5,644.34			210,206.34	(151,888.00)	2,226,013.66
49,807.30		1	988.15			50,795.45	(13,613.84)	2,790,453.64
135,183.58		1	3,196.44			138,380.02	(9,211.00)	2,119,804.98
724,245.95	2,475,079.70		432,625.58	2,411,822.07	355,627.83	864,501.33	2,229,769.94	13,292,376.76
43,465.31	442,277.00	1	9,188.37	318,472.42	104,602.43	28,390.52	411,526.00	413,886.48
30,584.09		1,3	(16,395.22)	20,152.14		6,917.95		1,096,037.05
62,545.07		1,3	(9,883.96)		7,591.35	13,108.78		903,541.22
64,902.64		1	(5,644.34)			56,900.73		254,719.27
		1	(29,671.11)			35,231.53		262,163.47
		1	25,486.52			25,486.52		267,971.48
1,403.86	129,786.00	3	925.06	128,366.63	1,069.75	349.62	116,401.00	129,436.38
1,112.21	4,738.00	1,2	(5,850.21)	2,317.70		11.22		125,809.78
607.98		2	(607.98)					125,281.00
1,343.71		2	(1,343.71)					145,941.00
	88,555.00			80,021.93		8,533.07	73,630.00	80,021.93
206.81				206.81				86,410.00
	58,271.00			4,966.00	985.45	52,319.55		5,951.45
	25,447.00					25,447.00		-
	25,128.00					25,128.00		-
98,783.97	209,000.00			78,938.12	8,178.09	121,883.79	38,770.00	87,116.21
8,692.88	5,225.00	3	8,169.00	110,141.87		2,036.10	185,213.00	206,963.90
3,537.05		2	(8,692.88)					70,000.00
		2	(3,537.05)					70,000.00
102.90	15,100.00	3	5,256.28	9,026.98	6,035.00	38.02	15,100.00	15,061.98
15.84		2	(15.84)	3,080.87		2,278.31	(1,160.00)	12,454.69
604.24		2	(604.24)					14,623.00
483.07		2	(483.07)					25,416.00
	1,889,901.00			564,406.15	45,532.05	1,279,962.80	1,760,745.00	23,650.00
1,111,538.38				1,093,020.00	4,773.30	13,745.08	52,025.00	660,222.20
	44,163.00			16,237.25	1,816.28	26,109.47	36,813.00	1,876,155.92
36,652.54				36,652.54			15,296.00	12,753.53
182,627.16	374,871.00			154,439.07	7,514.69	212,917.24	217,875.00	44,163.00
40,658.38	48,884.00			12,782.66	8,243.29	27,858.05	41,752.00	116,969.76
304,395.59	700,556.00			22,938.89	1,475.68	16,243.81	3,046.00	374,871.00
117,690.02	100,000.00			266,961.25	29,208.62	404,386.13	716,399.00	21,025.95
37,059.00	232,669.00			399,768.24	660.08	3,967.27	39,139.00	48,934.19
414,873.00	35,678.00			96,118.45	4,456.02	132,094.53	138,817.00	324,089.87
1,067,776.50	298,576.00			117,690.02			84,742.00	596,588.73
	1,927.81	2	(18,939.00)	7,328.57	701.32	27,648.11	12,585.00	72,854.47
	80,000.00	3	7,620.74	37,059.00			37,320.00	232,669.00
	80,000.00			20,471.17		278,104.83	262,207.00	8,029.89
				58,476.09	1,500.44	20,023.47	56,932.00	74,381.00
42,829.08				42,829.08			49,610.00	20,471.17
165,872.84				154,106.84		11,766.00		281,224.99
628.00						628.00		2,861,337.99
	11,862.00			11,862.00			11,862.00	-
2,261.25				2,261.25				80,000.00
7,388.00						7,388.00		80,000.00
15,248.00	15,248.00	2	(15,248.00)	15,248.00			15,248.00	318,570.00
364,089.43	401,259.00			95,885.40	5,050.46	300,323.14	210,000.00	589,793.00
8,182.08		2	(2,000.08)	344,927.04		34,410.39	469,659.00	11,862.00
3,571.93		2	(3,571.93)	6,182.00				57,214.25
5,706.40		2	(5,706.40)					36,750.00
								15,248.00
								100,935.86
								435,248.61
								469,659.00
								487,234.00
								499,562.00
4,247,439.21	5,319,121.81		(56,301.05)	5,617,074.42	269,938.50	3,623,247.05	5,417,522.00	15,350,560.20

(Continued)

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2008**

Federal Grantor/ Pass-through Grantor/	Federal CFDA Number	Pass-Through Entity ID Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period From	To
<b>Federal and State Grant Fund (Cont'd):</b>							
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	H8-785-357	\$ 97,655.00		7-1-08	6-30-09
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
Case Management Unit - Part C EIP	93.993	02-241-EIPL-0	H8-785-358	218,130.00		7-1-08	6-30-08
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
Case Management Unit - Part C EIP	93.993	02-241-EIPL-0	H5-785-358	214,500.00		7-1-05	6-30-06
Total U.S. Department of Health and Human Services							
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	G8-757-370	93,355.00		1-1-08	12-31-08
Sexual Assault Nurse Examiner	16.575	066-1020-100-143	G7-757-370	75,759.00	\$ 18,940.00	1-1-07	12-31-07
Sexual Assault Nurse Examiner	16.575	066-1020-100-143	G6-757-370	74,577.00	18,644.00	1-1-06	12-31-06
Sexual Assault Nurse Examiner	16.575	066-1020-100-143	G5-757-370	59,713.75	19,650.00	1-1-05	12-31-05
Victims of Crime Act	16.575	066-1020-100-143	G8-757-371	96,524.00	24,131.00	10-1-07	12-31-08
Victims of Crime Act	16.575	066-1020-100-143	G7-757-371	336,127.00	84,032.00	10-1-06	12-31-07
Victims of Crime Act	16.575	066-1020-100-143	G6-757-371	336,127.00	84,031.00	10-1-05	12-31-06
VOCA - Victim of Crime Supplemental Award	16.575	066-1020-100-143	G8-757-380	30,720.00		10-1-07	12-31-08
Edward Byrne Law Enforcement - Narcotics Grant	16.579	066-1020-100-156	G8-757-372	151,393.00	151,393.00	2-1-08	1-31-09
Multi-Jurisdictional Narcotics Task Force	16.579	066-1020-100-156	G7-757-372	111,768.00	111,768.00	2-1-07	1-31-08
Project Safe Neighborhoods	16.579	066-1020-100-156	G7-757-375	46,000.00		12-31-07	3-14-08
Edward Byrne Law Enforcement/Megan's Law JAG	16.579	066-1020-100-156	G8-757-373	14,957.00		8-7-07	8-6-08
Edward Byrne JAG - Vineland Reimbursement	16.592	066-1020-100-157	G8-757-374	5,139.00		1-1-08	12-31-08
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
Community Justice Program	16.090	N/A	G8-757-377	100,000.00	23,809.00	1-1-08	12-31-08
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
Division of Youth and Family Services:							
State and Community Partnership	16.523	100-066-1500-021	G8-791-351	436,641.00		1-1-08	12-31-08
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
State and Community Partnership	16.523	100-066-1500-021	G5-791-351	421,207.00		1-1-05	12-31-05
State and Community Partnership	16.523	100-066-1500-021	G4-791-351	414,412.00		1-1-04	12-31-04
State and Community Partnership	16.523	100-066-1500-021	G3-791-351	406,911.00		1-1-03	12-31-03
State and Community Partnership	16.523	100-066-1500-021	G1-791-351	395,694.00		1-1-01	12-31-01
Juvenile Accountability Incentive							
Block Grant (JAIG)	16.523	066-1500-100-121	G8-791-378	18,881.00		1-1-08	12-31-08
Juvenile Accountability Incentive							
Block Grant (JAIG)	16.523	066-1500-100-121	G6-791-378	17,360.00	1,929.00	1-1-07	12-31-07
SCAPP-State Criminal Alien Assistance Program	16.523	N/A	G8-759-371	102,814.00		1-1-08	12-31-08
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
State & Community Highway Safety Grant	20.600	100-066-1160-047	G4-755-449	66,700.00		1-1-04	12-31-04
Total U.S. Bureau of Justice							
U.S. Department of Labor:							
<u>Passed Through State Department of Labor:</u>							
Workforce Investment Act (WIA)							
WIA Adult Program	17.258	ET-07-PY08	J8-798-420	1,011,933.00		7-1-08	6-30-09
WIA Youth Activities	17.259	ET-07-PY08	J8-798-420	959,237.00		7-1-08	6-30-09
WIA Dislocated Workers	17.260	ET-07-PY08	J8-798-420	510,114.00		7-1-08	6-30-09
Workforce Investment Act (WIA)							
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 Youth Activities	17.259	ET-06-PY06	J6-798-420	1,197,462.00		7-1-06	6-30-07
Workforce Investment Act (WIA)							
Local CMAQ Initiative	17.xxx	062-4545-100-101	J6-798-421	120,000.00		1-1-06	12-31-06
Total U.S. Department of Labor							
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	A8-787-433-437	1,014,199.00	331,617.00	1-1-08	12-31-08
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A7-787-433-436	976,857.00	314,627.00	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	273,439.00	1-1-06	12-31-06
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A5-787-433-436	901,244.00	273,439.00	1-1-05	12-31-05
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A4-787-433-436	1,157,304.00	180,023.00	1-1-04	12-31-04
Federal Transit Capital and Operating							
Assistance Formula Grants-Section 5307	20.507	00001809	A3-787-433-436	705,000.00	226,523.00	1-1-03	12-31-03
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
Public Transportation for							
Nonurbanized Areas-Section 18	20.509	NJ-18-X009	A8-787-440-442	436,555.00		7-1-07	6-30-08

Balance Dec. 31, 2007	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2008 Encumbrances	Balance Dec. 31, 2008	(Memo Only)	
							Cash Received	Accumulated Expenditures
	\$ 97,655.00			\$ 25,946.67		\$ 71,708.33	\$ 16,308.44	\$ 25,946.67
\$ 43,204.99	20,170.00			42,437.55		20,937.44	224,265.00	47,147.56
3,407.44		2	\$ (928.44)			2,479.00	26,061.56	58,485.00
	218,130.00			63,508.37	\$ 1,498.93	153,122.70		65,007.30
153,093.62		3	1,419.13	126,967.17		27,545.58		191,244.42
11,692.52		2	(14,171.52)			(2,479.00)		217,500.00
26,061.56		2	(26,061.56)					214,500.00
237,460.13	335,955.00		(39,742.39)	258,859.76	1,498.93	273,314.05	266,635.00	819,830.95
5,209,145.29	8,130,156.51		336,582.14	8,287,756.25	627,065.26	4,761,062.43	7,913,926.94	29,462,767.91
	93,355.00			14,009.80	40,517.45	38,827.75		54,527.25
38,082.77		3	39,931.84	70,042.45		7,972.16	16,495.79	86,726.84
5,151.57		2	(5,151.57)					93,221.00
12,563.75		2	(12,563.75)				7,942.50	79,363.75
	120,655.00			72,688.73		47,966.27		72,688.73
304,354.69				304,354.69			336,127.00	420,159.00
3,015.04		2	(3,229.36)	(214.32)				420,158.00
	30,720.00			134,950.52	2,810.48	30,720.00		-
23,062.27	302,786.00	3	1,425.88	24,488.15		165,025.00	151,393.00	137,761.00
38,689.50				28,098.50	10,591.00		111,768.00	223,536.00
	14,957.00			14,957.00			36,282.00	46,000.00
	5,139.00						14,957.00	14,957.00
12,993.13				1,876.05		5,139.00		-
137.59		3	500.00	637.59		11,117.08	3,275.57	4,021.92
	100,000.00			100,000.00			3,460.31	8,393.25
11,564.76						11,564.76	75,000.00	123,809.00
8,117.60						8,117.60		-
	436,641.00			351,258.30	83,382.70	2,000.00	258,733.68	434,641.00
3,845.66		1,3	136,721.56	140,563.69		3.53	288,030.00	430,160.47
32,762.40		3	66,198.81	98,961.19		0.02	26,262.24	426,438.98
50,729.82				36,784.82	13,945.00		13,511.18	421,207.00
27,211.00				8,667.54	18,543.46		14,971.07	414,412.00
6,257.44		2	(6,257.44)					406,911.00
4,860.00		2	(4,860.00)					395,694.00
	18,881.00			18,881.00			12,752.65	18,881.00
2,762.65		2	(2,762.65)				18,220.73	19,289.00
	102,814.00					102,814.00	102,630.00	-
137,346.00				65,298.00	43,230.00	28,818.00	11,802.60	108,528.00
3,637.09		2	(3,637.09)					76,700.00
14,264.86		2	(14,264.86)					66,700.00
741,409.59	1,225,948.00		192,051.37	1,486,303.70	213,020.09	460,085.17	1,503,615.32	5,024,892.59
	1,011,933.00			108,247.58	75,800.91	827,884.51	324,739.00	184,048.49
	959,237.00					959,237.00	532,914.00	-
	510,114.00			68,165.95	39,248.60	402,699.45	199,809.00	107,414.55
718,776.48		2	(67,893.00)	650,883.48			545,686.00	1,666,611.48
884,001.00		2	(100,936.00)	805,052.60	39,964.63	138,047.77	689,921.00	1,660,002.23
411,210.64		2	(27,206.00)	384,004.64			371,200.00	1,094,734.64
505,722.00		2	(270,009.00)	235,713.00				1,703,184.00
60,696.19	267,353.00			123,131.87	169.14	204,748.18	136,985.09	
2,580,406.31	2,748,637.00		(466,044.00)	2,175,199.12	155,183.28	2,532,616.91	2,801,254.09	6,415,995.39
	1,345,816.00			919,069.76	7,478.07	419,268.17		926,547.83
447,546.08		3	4,843.19	(18,711.29)	752.51	470,348.05		821,135.95
268,710.24		2,3	(80,029.40)	54,850.00	10,450.00	123,380.84	746,839.40	1,088,389.16
219,168.79		2	(212,516.00)			6,652.79	15,000.00	1,168,030.21
1,558.68						1,558.68		1,335,768.32
111,218.45						111,218.45	4,100.00	820,304.55
7,591.22						7,591.22		245,659.78
	436,555.00			110,981.65	2,900.00	322,673.35		113,881.65

(Continued)

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2008**

Federal Grantor/ Pass-through Grantor/	Federal CFDA Number	Pass-Through Entity ID Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period From	To
<b>Federal and State Grant Fund (Cont'd):</b>							
U.S. Department of Transportation:							
<u>Passed Through N.J. Department of Transportation:</u>							
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
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
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
U.S. Department of Transportation:							
<u>Passed Through N.J. Department of Transportation:</u>							
Federal Highway Admin - Irving Ave.	20.205	STP 1040	G8-768-431	925,000.00		1-1-08	12-31-08
Federal Highway Admin - Intersection Main & Burns	20.205	STP 1009	G8-768-432	500,000.00		1-1-08	12-31-08
Federal Highway Admin - Resurf. Main Rd	20.205	STP 1009	G8-768-433	580,000.00		1-1-08	12-31-08
Federal Highway Admin - Mays Landing Road	20.205	STP 1015	G8-768-434	1,540,000.00		1-1-08	12-31-08
Federal Highway Admin - Old Deerfield Pike	20.205	STP 1037	G8-768-435	800,000.00		1-1-08	12-31-08
Federal Highway Admin - Garden Road	20.205	STP 1034	G8-768-436	415,000.00		1-1-08	12-31-08
Federal Highway Admin - Main Road and Grant Ave	20.205	STP 1009	G8-768-437	400,000.00		1-1-08	12-31-08
Federal Intermodal Surface Transportation							
Efficiency Act	20.205	STP 1014 / 1016	G5-768-432	6,038,669.36		1-1-05	12-31-05
Federal Intermodal Surface Transportation							
Efficiency Act	20.205	STP 1014 / 1016	G4-768-432	4,993,865.00		1-1-04	12-31-04
ISTEA - Irving Avenue	20.205	STP 1014 / 1016	G6-768-432	850,847.00		1-1-06	12-31-06
ISTEA - Southwest Blvd.	20.205	STP 1014 / 1016	G5-768-433	426,008.00		1-1-05	12-31-05
ISTEA - Port Norris 553	20.205	STP 1014 / 1016	G6-768-433	793,604.00		1-1-06	12-31-06
ISTEA - Buckshutem Rd CR 670 Resurf	20.205	STP 1014 / 1016	G5-768-434	60,080.00		1-1-05	12-31-05
USDA Rural Business Enterp-Nabb Ave Ext.	20.205		G8-768-601	121,000.00		1-1-08	12-31-08
Market Lane WCS Restoration - USF & W			G8-768-503	30,000.00		1-1-08	12-31-08
Subregional Planning Grant	20.515	N/A	G8-717-431	181,000.00		1-1-08	12-31-08
Subregional Planning Grant	20.515	N/A	G7-717-431	72,400.00	\$ 18,100.00	1-1-07	12-31-07
Subregional Planning Grant	20.515	N/A	G5-717-431	131,200.00	32,800.00	1-1-05	12-31-05
<u>Passed Through the Cumberland County Improvement Authority:</u>							
JARC Interlocal Agreement	20.xxx	N/A	A8-787-445	452,106.00		7-1-08	6-30-09
JARC Interlocal Agreement	20.xxx	N/A	A6-787-446	465,000.00		7-1-05	6-30-06
JARC Interlocal Agreement	20.xxx	N/A	A5-787-446	380,000.00		7-1-04	6-30-05
Total U.S. Dept. of Transportation							
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	A8-787-495&496	141,921.00		7-1-08	6-30-09
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A7-787-495&496	64,393.00	70,636.00	7-1-07	6-30-08
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A6-787-495&496	64,393.00	72,921.00	7-1-06	6-30-07
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A5-787-495&496	53,668.00	68,308.00	7-1-05	6-30-06
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A4-787-495&496	53,226.00	63,061.00	7-1-04	6-30-05
Retired and Senior Volunteer Program (RSVP)	94.001	N/A	A3-787-495&496	53,226.00	59,451.00	7-1-03	6-30-04
Total U.S. Dept. of Action							
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	G8-747-664	520,646.96		1-1-08	12-31-08
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	148,359.00		1-1-06	12-31-06
State Homeland Security Grant	97.004	05-ODP-006	G5-747-663	510,682.05		1-1-05	12-31-05
State Homeland Security Grant	97.004	04-ODP-006	G4-747-663	1,011,657.00		1-1-04	12-31-04
CERT Trailer Supplies	97.004	1200-100-066-1200-851	G6-747-663	1,200.00		1-1-06	12-31-06
Total U.S. Dept. of Homeland Security							
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
<u>Passed Through the United Way -</u>							
FEMA - Homeless	N/A	N/A	A8-787-501	2,159.00		1-1-08	12-31-08
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							
<b>Federal and State Grant Fund (Cont'd):</b>							
National Foundation on the Arts and the Humanities:							
<u>Passed Through N.J. Department of State -</u>							
<u>State Council on the Arts</u>							
Cultural and Heritage Commission							
Promotion of the Arts	45.023	074-2530-100-031	G8-717-491	150,296.00		7-1-08	6-30-09
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
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
Total National Foundation on the Arts							
Total Federal Awards							

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

Balance Dec. 31, 2007	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2008 Encumbrances	Balance Dec. 31, 2008	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 248,262.76				\$ 248,262.76		\$ 30,313.72	\$ 288,683.00	
						1,597.48	393,895.00	
9.09		2	\$ (9.09)				615,439.00	
11,668.19					\$ 11,668.19		266,406.81	
	\$ 925,000.00			526,685.81	\$ 37,973.44	360,340.75	441,089.96	564,659.25
	500,000.00			272,354.49	64,809.76	162,835.75	209,743.12	337,164.25
	580,000.00			268,565.77	129,434.23	182,000.00	241,709.19	398,000.00
	1,540,000.00			660,005.26	218,794.74	661,200.00		878,800.00
	800,000.00			382,105.22	180,794.78	237,100.00		562,900.00
	415,000.00				249,906.02	165,093.98		249,906.02
	400,000.00				284,912.30	115,087.70		284,912.30
217,479.52		2	(217,479.52)				137,870.12	6,038,669.36
191,047.01		2	(191,047.01)					4,993,865.00
68,479.90		3	83,910.42	136,881.57		15,508.75	206,727.24	835,338.25
98,108.00		2,3	(46,019.71)	52,088.29			82,342.64	426,008.00
51,888.35		2,3	16,167.75	68,056.10			133,202.95	793,504.00
	50,000.00	3	115,850.64	85,470.70	58,445.64	21,934.30	67,340.52	38,145.70
	121,000.00					121,000.00		-
	30,000.00					30,000.00	30,000.00	-
	181,000.00			13,049.65		167,950.35	66,713.48	13,049.65
31,525.69		3	40,000.00	40,000.00		31,525.69		58,974.31
47,998.09		2,3	(47,480.00)		518.09			164,000.00
	452,106.00			26,624.03		425,481.97	117,846.09	26,624.03
226,844.56		3	1,699.16	156,810.42		71,733.30	231,248.28	393,266.70
8,033.26		2	(8,033.26)					380,000.00
2,257,137.88	7,776,477.00		(540,142.83)	4,003,150.19	1,247,169.58	4,243,152.28	2,763,684.19	25,522,028.08
	141,921.00			52,932.59	542.40	88,446.01	15,710.00	53,474.99
90,117.96		2,3	385.47	76,276.52	29.80	14,197.11	39,467.00	120,831.89
8,696.08				1,399.39		7,296.69		130,017.31
7,758.02						7,758.02		114,217.98
23,500.52						23,500.52	130,052.00	92,786.48
5,274.26						5,274.26		107,402.74
135,346.84	141,921.00		385.47	130,608.50	572.20	146,472.61	185,229.00	618,731.39
	520,646.96					520,646.96		-
426,843.20				26,833.49	103,606.00	296,403.71		130,439.49
7,737.04	3,028.00			(2,689.46)		13,454.50	111,316.65	134,904.50
(10,672.14)	37,743.05	1,3	987.26	5,861.45	223.75	22,172.97	372,817.13	488,509.08
1.00						1.00		1,011,656.00
604.00		2	(2.91)	601.09				1,200.00
424,513.10	561,418.01		984.35	30,406.57	103,829.75	852,679.14	484,133.78	1,766,709.07
3,367.00		3	112,279.50	32,516.89	26,200.00	56,929.61		343,070.39
2,059.00	2,159.00			616.85		1,542.15	2,159.00	616.85
						2,059.00		-
5,426.00	2,159.00		112,279.50	33,133.74	26,200.00	60,530.76	2,159.00	343,687.24
	150,296.00			120,322.64	28,975.00	998.36	112,722.00	149,297.64
4,327.92		3	28,320.00	32,647.92			33,548.00	134,193.00
307.00						307.00		157,567.00
34,182.00		2	(34,182.00)					196,806.00
38,816.92	150,296.00		(5,862.00)	152,970.56	28,975.00	1,305.36	146,270.00	637,863.64
\$ 15,588,743.35	\$ 21,460,420.52		\$ (59,621.83)	\$ 18,674,875.48	\$ 2,766,190.26	\$ 15,548,476.30	\$ 18,289,167.86	\$ 94,464,675.67

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2008**

<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>
<b>Federal and State Grant Fund:</b>							
<u>Department of Health:</u>							
Right to Know	4230-100-046-4742-105-J002-6110	92-2228-RTK-00	H8-785-601	\$ 19,696.00		1-1-08	12-31-08
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	07-582-ADA-00	G8-789-602	682,291.00	\$ 50,597.00	1-1-08	12-31-08
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
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	---	G8-789-696	225,701.98		1-1-08	12-31-08
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	A8-787-613	22,035.00		1-1-08	12-31-08
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:							
SHIP - Supplement	8060-100-022-8060-056-F239-6110	94-47,II-9	A8-787-625	15,900.00		1-1-08	12-31-08
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
Outreach - Medicaid	---	---	A8-787-626	8,559.00		1-1-08	12-31-08
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	A8-787-612	312,436.00		1-1-08	12-31-08
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 Block Grant (CDBG-Well)	---	---	G8-792-499	301,098.00		1-1-08	12-31-08
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	G8-792-622	41,155.00		1-1-08	12-31-08
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
Total Department of Community Affairs							
<u>Department of Education:</u>							
Comprehensive Education Improvement Act	1500-100-066-1500-032-YASC-6010	SFEA Funds	G8-758-681	184,500.00	236,860.00	1-1-08	12-31-08
Comprehensive Education Improvement Act	1500-100-066-1500-032-YASC-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-YASC-6010	SFEA Funds	G6-758-681	180,000.00	153,000.00	1-1-06	12-31-06
Total Department of Education							

Balance Dec. 31, 2007	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2008 Encumbrances	Balance Dec. 31, 2008	Memo Only	
							Cash Received	Accumulated Expenditures
	\$ 19,696.00			\$ 9,645.00	\$ 203.00	\$ 9,848.00	\$ 7,386.00	\$ 9,848.00
	732,888.00			632,344.77	32,692.14	67,851.09	253,654.00	665,036.91
\$ 65,939.24		3	\$ 18,827.36	84,766.60			27,065.00	710,284.00
65,939.24	752,584.00		18,827.36	726,756.37	32,895.14	77,699.09	288,105.00	1,385,168.91
	225,701.98			117,349.80	105,483.82	2,868.36	90,950.70	222,833.62
1,369.05		3	74,220.07	74,777.11		812.01	115,548.07	224,230.58
741.98		1	(741.98)					227,739.64
82.59		2,3	(82.59)					228,481.07
2,193.62	225,701.98		73,395.50	192,126.91	105,483.82	3,680.37	206,498.77	903,284.91
	22,035.00			18,586.64		3,448.36	17,141.00	18,586.64
663.38				663.38			4,536.00	21,393.00
1,981.36						1,981.36		24,411.64
411.53						411.53		19,750.47
1,511.25						1,511.25		17,168.75
4,142.72		2,3	1,069.54	5,212.26				6,000.00
22.40		2,3	105.60		128.00			6,000.00
116.24		2	(116.24)					6,000.00
65.40		2	(65.40)					6,000.00
8,914.28	22,035.00		993.50	24,462.28	128.00	7,352.50	21,677.00	125,310.50
	15,900.00	1	3,032.00	10,220.88	478.40	8,232.72	15,900.00	7,667.28
5,623.11		1,3	(2,334.85)	1,873.13		1,415.13	6,800.00	8,671.87
1,002.80						1,002.80		9,139.20
1,505.44						1,505.44		13,494.56
1,795.57						1,795.57		4,204.43
	8,559.00			3,829.84		4,729.16		3,829.84
576.00		3	500.00	1,076.00			12,309.20	10,292.00
	312,436.00			288,021.68	22,112.00	2,302.32	294,327.00	310,133.68
		3	33,129.92	17,742.75	0.67	15,386.50	11,389.00	291,718.50
27,579.83						27,579.83		300,525.17
21,040.92						21,040.92		279,856.08
1,244.00						1,244.00		287,447.00
	301,098.00					301,098.00		
		3	38,003.00	4,024.80		33,978.20		9,021.80
34,511.50						34,511.50		6,643.50
2,781.07				(600.00)		3,381.07		5,454.02
97,660.24	637,993.00		72,330.07	326,189.08	22,591.07	459,203.16	340,725.20	1,548,098.93
	421,360.00			195,356.92	1,726.40	224,276.68		197,083.32
180,301.75		3	2,011.20	181,534.67		778.28	58,500.00	427,386.72
2,694.23		2,3	(2,538.23)	156.00				333,000.00
182,995.98	421,360.00		(527.03)	377,047.59	1,726.40	225,054.96	58,500.00	957,470.04

(Continued)



**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2008**

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
<b>Federal and State Grant Fund (Cont'd):</b>							
<u>Department of Environmental Protection and Energy:</u>							
State Aid--County							
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H8-785-631	\$ 167,250.00		1-1-08	12-31-08
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	G8-717-625	9,960.00		1-1-08	12-31-08
Historical Commission, Operating Support Grant	100-074-2540-105-077700	N/A	G7-717-625	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
PARIS Grants Program	100-074-2545-033-080010	N/A	G8-705-690	101,000.00		1-1-08	12-31-08
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
Sharing Available Resources Efficiently	2008-04665-2829-00	N/A	G8-705-623	300,000.00		1-1-08	12-31-08
SHARE-Sharing Available Resources Efficiently	2008-04665-1694-00	N/A	G8-717-626	22,000.00		1-1-08	12-31-08
Total Department of State							
<u>Department of Transportation:</u>							
State Aid--							
Municipal Stormwater Reg Grant	N/A	---	G5-768-631	20,000.00		---	---
Capital Transportation Program - 2008	6320-480-078-6320-607-TCAP-6010	---	G8-768-642	3,177,000.00		---	---
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 - 2001	6220-549-078-6220-135-TCAP-6110	---	G1-768-642	6,094,031.19		---	---
Capital Transportation Program - prior years	6320-480-078-6320-607-TCAP-6010	---	G8-768-642	300,000.00		---	---
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
FY 2009 Local Bridge, Future Need Mauricetown		---	G8-768-643	1,000,000.00		1-1-08	12-31-08
Clean Communities Entitlement Program	4900-765-042-4900-005-V42Y-6010	---	G8-770-632	108,658.71		1-1-08	12-31-08
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:							
911 Coordinator Funding OETS	822034800135	N/A	G8-746-692	50,000.00		1-1-08	12-31-08
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	G5-746-692	25,000.00		1-1-05	12-31-05
Enhanced 911 Grant	822034800135	N/A	G6-746-690	65,000.00		1-1-08	12-31-08
Enhanced 911 Grant	822034800135	N/A	G6-746-690	85,000.00		1-1-07	12-31-07
Enhanced 911 Grant	822034800135	N/A	G6-746-690	397,483.00		1-1-06	12-31-06
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	G8-755-661	4,000.00		1-1-08	12-31-08
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	G8-755-663	201,575.00		1-1-08	12-31-08
Child Passenger Safety Education Act	N/A	N/A	G7-755-663	1,287.00		1-1-07	12-31-07
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	G7-755-668	13,230.00		1-1-07	12-31-07
Body Armor	N/A	N/A	G8-755-669	52,063.18		1-1-08	12-31-08
Body Armor	N/A	N/A	G7-755-669	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	G8-747-662	66,985.00		---	---
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		---	---
Emergency Management Assist. FY 07			G8-747-669	64,000.00			
Total Department of Law and Public Safety							

Balance Dec. 31, 2007	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2008 Encumbrances	Balance Dec. 31, 2008	Memo Only	
							Cash Received	Accumulated Expenditures
\$ 59,436.24	\$ 167,250.00	3	\$ 1,473.50	\$ 130,700.19	\$ 816.33	\$ 35,733.48	\$ 120,900.00	\$ 131,516.52
2,929.00		2	(2,929.00)	57,983.74	406.00	2,520.00	85,600.00	159,280.00
62,365.24	167,250.00		(1,455.50)	188,683.93	1,222.33	38,253.48	2,249.00	161,650.00
	9,960.00					9,960.00	9,960.00	
12,000.00				12,000.00			2,400.00	12,000.00
3,000.00		3	13,500.00	15,000.00		1,500.00	22,500.00	28,500.00
	101,000.00			43,284.31		57,715.69	50,500.00	43,284.31
598,016.76		3	57,940.00	632,134.98	23,656.01	165.77		692,934.23
28.19		2	(28.19)				497,021.37	994,100.00
28.03		2,3	2,322.63	2,350.66			298,015.00	1,018,568.00
739.00		3	104,555.71	93,365.74	11,189.97	739.00		593,000.00
	300,000.00					300,000.00		
	22,000.00			22,000.00				22,000.00
613,811.98	432,960.00		178,290.15	820,135.69	34,845.98	370,080.46	880,396.37	3,404,386.54
8,900.00						8,900.00	2,500.00	11,100.00
	3,177,000.00				748,096.89	2,428,903.11	3,177,000.00	748,096.89
2,569,005.00		3	594,270.00	1,673,736.73	132,352.40	1,357,185.87		1,819,814.13
1,284,321.26		3	489,182.74	1,653,938.70	119,565.30			2,626,000.00
21,270.43				21,270.43				2,626,000.00
36,277.91		3	988.00	37,265.91				2,626,000.00
29,977.12				29,377.12		600.00		2,625,400.00
1,042,989.78		3	16,002.50		16,002.50	1,042,989.78		5,051,041.41
116,220.12				72,938.61		43,281.51		256,718.49
28,259.97				28,259.97				28,259.97
	1,000,000.00					1,000,000.00		
	108,658.71			108,658.71			108,658.71	108,658.71
5,931.08						5,931.08		84,228.16
5,373.94						5,373.94		86,615.28
5,148,526.61	4,285,658.71		1,100,443.24	3,625,446.18	1,016,017.09	5,893,165.29	3,288,158.71	18,697,933.04
	50,000.00			45,000.00		5,000.00		45,000.00
23,593.39		2,3	1,390.74	24,984.13				25,000.00
19,999.75		2	(19,999.75)					25,000.00
	65,000.00				4,398.00	60,602.00	115,000.00	4,398.00
85,000.00					19,974.00	65,026.00	85,000.00	19,974.00
44,579.99		3	19,461.00	62,045.99	1,995.00			397,483.00
18,778.58				268.50		18,510.08		6,489.92
	4,000.00			3,874.54		125.46	3,874.54	3,874.54
4,000.00		2	(4,000.00)					4,000.00
320.45		2	(320.45)				(1,969.96)	2,000.00
	201,575.00	2	(13,620.82)	86,454.18	420.00	101,080.00	71,935.78	100,495.00
402.25		2	(402.25)					1,287.00
673.80		2	(673.80)					11,000.00
9,870.45		2	(9,870.45)					82,500.00
13,230.00		2	(0.30)	13,229.70			13,230.00	13,230.00
	52,063.18					52,063.18		
8,446.65				4,144.33		4,302.32	24,775.93	15,800.83
	66,985.00			2,404.93	1,644.15	62,935.92		4,049.08
43,581.42		3	35,776.50	63,287.16	205.85	15,864.91	156,477.51	162,585.09
3,754.34						3,754.34	1,313.35	38,445.66
76,805.72		2	(76,805.72)					91,400.00
	64,000.00			16,572.60	11,700.27	35,727.13		28,272.87
353,036.79	503,623.18		(69,065.30)	322,266.06	40,337.27	424,991.34	469,637.15	1,082,284.99

(Continued)

**COUNTY OF CUMBERLAND**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2008**

<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>
<b>Federal and State Grant Fund (Cont'd):</b>							
<u>Unclassified - New Jersey Transit</u>							
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A8-787-671-673	\$ 627,776.00		1-1-08	12-31-08
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A7-787-671-673	593,810.00		1-1-07	12-31-07
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A6-787-671-673	618,943.88		1-1-06	12-31-06
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A5-787-671-673	559,826.00		1-1-05	12-31-05
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A4-787-671-673	436,995.00		1-1-04	12-31-04
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A8-787-623	15,000.00		7-1-08	6-30-09
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	---	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							
<b>Trust Fund:</b>							
Garden State Trust of 1999	010-3380-001-000-6010	---	39-299-56-717-005	589,261.15		1-1-08	12-31-08
<b>Capital Fund:</b>							
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, 2007</u>	<u>Receipts or Revenue Recognized</u>	<u>Key</u>	<u>Adjustments</u>	<u>Disbursements/ Expenditures</u>	<u>2008 Encumbrances</u>	<u>Balance Dec. 31, 2008</u>	<u>Memo Only</u>	
							<u>Cash Received</u>	<u>Accumulated Expenditures</u>
	\$ 627,776.00	1	\$ 33,751.98	\$ 567,603.62	\$ 30,226.68	\$ 63,697.68	\$ 153,074.63	\$ 564,078.32
\$ 78,825.31		3	25,139.08	60,494.40		43,469.99	524,534.28	550,340.01
34,499.86		1,3	(33,730.30)			769.56		618,174.32
1,571.34						1,571.34		558,254.66
28,476.60						28,476.60		408,518.40
	15,000.00			1,076.25		13,923.75	6,250.00	1,076.25
9,430.33				9,430.33			8,750.00	15,000.00
701.36		2	(701.36)					15,000.00
268.19						268.19		14,531.81
<u>153,772.99</u>	<u>642,776.00</u>		<u>24,459.40</u>	<u>638,604.60</u>	<u>30,226.68</u>	<u>152,177.11</u>	<u>692,608.91</u>	<u>2,744,973.77</u>
<u>6,689,216.97</u>	<u>8,091,941.87</u>		<u>1,397,691.39</u>	<u>7,241,718.69</u>	<u>1,285,473.78</u>	<u>7,651,657.76</u>	<u>6,455,056.11</u>	<u>31,301,358.15</u>
	<u>589,261.15</u>			<u>589,261.15</u>		<u>-</u>		<u>589,261.15</u>
<u>207,773.22</u>						<u>207,773.22</u>		<u>1,255,226.78</u>
<u>\$ 6,896,990.19</u>	<u>\$ 8,681,203.02</u>		<u>\$ 1,397,691.39</u>	<u>\$ 7,830,979.84</u>	<u>\$ 1,285,473.78</u>	<u>\$ 7,859,430.98</u>	<u>\$ 6,455,056.11</u>	<u>\$ 33,145,846.08</u>

**COUNTY OF CUMBERLAND**  
**Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance**  
**For the Year Ended December 31, 2008**

---

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	\$21,441,065.74	\$8,527,192.47	\$29,968,258.21
Trust Fund		589,261.15	589,261.15
	<u>\$21,441,065.74</u>	<u>\$9,116,453.62</u>	<u>\$30,557,519.36</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, 2008**

**COUNTY OF CUMBERLAND**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2008**

**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?        yes   X   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))?        yes   X   no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
17.258-260	Workforce Investment Act Cluster
93.558	Work First New Jersey / DHS - Special Initiative and Transportation
20.507	Federal Transit Capital
93.045	Special Services for Aging - Aging Cluster
14.244	Empowerment Zone
20.509	Public Transportation for Non-Urbanized Areas
20.205	Federal Highway Transportation

Dollar threshold used to determine Type A programs \$                  596,674.38

Auditee qualified as low-risk auditee?        yes   X   no

**COUNTY OF CUMBERLAND**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2008**

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

**State Financial Assistance**

Internal control over compliance:

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

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

Type of auditor's report on compliance for major programs Unqualified 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>
<u>6320-480-078-6320-607-TCAP-6010</u>	<u>Capital Transportation Grant</u>
<u>not available</u>	<u>Senior Citizen &amp; Disabled Resident Transportation Asssitance</u>
<u>1500-100-066-1500-032-YSAC-6010</u>	<u>Comprehensive Education</u>
<u>4240-760-046-4252-001-J002-6110</u>	<u>Comprehensive Alcohol</u>
_____	_____
_____	_____

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, 2008**

---

***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.

**Finding No. 2008-1**

**Condition**

During the test of Bids and Contracts, we found that two contracts for professional services were not advertised as required. It was also noted that one vendor did not submit certified payrolls to the County as required in the contract to insure that the vendor complied with the prevailing wage rules.

**Criteria**

N.J.S.A 40A:11-5(1)(a)(i) Professional Services, states that "The governing body shall in each instance state supporting reasons for its action in the resolution awarding each contract and shall forthwith cause to be printed once, in the official newspaper, a brief notice stating the nature, duration, service and amount of the contract, and that the resolution and contract are on file and available for public inspection in the office of the clerk of the county or municipality..."

N.J.S.A 34:11-56.33(a) states that "Before final payment is made by or on behalf of any public body ... of any sum or sums due on a public work, it shall be the duty of the treasurer of the public body or other officer or person charged with the custody and disbursement of the funds of the public body, ... to require the contractor and subcontractor to file written statements with the public body in form satisfactory to the commissioner certifying to the amounts then due and owing from such contractor and subcontractor filing such statement to any and all workers for wages due on account of the public work, setting forth therein the names of the persons whose wages are unpaid and the amount due to each respectively, which statement shall be verified by the oath of the contractor or subcontractor, as the case may be, that he has read such statement subscribed by him, knows the contents thereof, and that the same is true of his own knowledge; provided, however, that nothing herein shall impair the right of a contractor to receive final payment because of the failure of any subcontractor to comply with provisions of this act."

**Effect**

The County did not adhere to the N.J.S.A. statute for advertisement of award of professional service contracts and the guidelines for maintaining documentation of prevailing wages.

**Cause**

Unknown.

**Recommendation**

That the County advertise the award of all professional service contracts and that certified payrolls are requested from vendors to support payment of prevailing wages for public works contracts.

**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, 2008**

---

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

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

None.

**COUNTY OF CUMBERLAND**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2008**

---

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

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

None

**COUNTY OF 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**

**None.**

**FEDERAL AWARDS**

**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.

**Current Status**

This finding has been resolved.

**STATE FINANCIAL ASSISTANCE PROGRAMS**

**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.

**Current Status**

This finding has been resolved.

**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>
Louis N. Magazzu	Director of the Board of Chosen Freeholders	D
Bruce T. Peterson	Freeholder – Deputy Director, until September 10, 2008	D
Jane Yetman Christy	Freeholder – Deputy Director, as of October 15, 2008	D
William Whelan	Freeholder, as of September 10, 2008	D
Joseph Pepitone	Freeholder	D
Douglas M. Rainear	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
Ralph Brownlee	Deputy County Administrator	D
Gary F. Simmerman	County Treasurer	\$ 1,200,000 A
Marcella D. Shephard	Chief Financial Officer	\$ 1,200,000 A
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, until September 12, 2008	D
Dr. Daniel Mastrobuono	County Superintendent of Schools, until July 31, 2008	D
Michael Elwell	County Superintendent of Schools, as of August 1, 2008	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 until June 30, 2008	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
Daniel Orr	County Engineer	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 blanket 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



Carol A. McAllister  
Certified Public Accountant  
Registered Municipal Accountant

