

**COUNTY OF CUMBERLAND
STATE OF NEW JERSEY
REPORT OF AUDIT
FOR THE YEAR 2004**

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COUNTY OF CUMBERLAND
PART 1
REPORT OF AUDIT OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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, 2004 and 2003, 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, 2004. 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.

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 is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, the financial statements do not represent financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The more significant of these practices are described in Note 1 to the financial statements.

In our opinion, because of the requirement that the County prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly the financial position of the County of Cumberland, State of New Jersey, as of December 31, 2004 and 2003, or the results of its operations and changes in fund balance for the years then ended in conformity with accounting principles generally accepted in the United States of America.

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, 2004 and 2003, and the results of its operations and changes in fund balance 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, 2004 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 8, 2005 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'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
Certified Public Accountants
& Consultants



Henry J. Ludwigsen
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
July 8, 2005

**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, 2004, and have issued our report thereon dated July 8, 2005, 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 an other comprehensive basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. In our report, our opinion was qualified because there were scope limitations on the Prisoners' Welfare Fund, the Board of Social Services and Workers' Compensation Self-Insurance Fund. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and in compliance with audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Cumberland's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as finding no.: 2004-1.

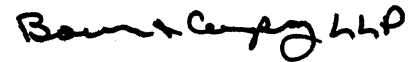
A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

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 an instance of noncompliance that is 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 is described in the accompanying Schedule of Findings and Questioned Costs as finding no.: 2004-2.

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



Henry J. Ludwigsen
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
July 8, 2005

COUNTY OF CUMBERLAND
CURRENT FUND
 Statements of Assets, Liabilities, Reserves and
 Fund Balance -- Regulatory Basis
 As of December 31, 2004 and 2003

<u>ASSETS</u>	<u>Ref.</u>	<u>2004</u>	<u>2003</u>
Regular Fund:			
Cash--General	SA-1	\$ 12,016,338.51	\$ 12,049,517.16
Cash--Change Funds	SA-2	240.00	240.00
		12,016,578.51	12,049,757.16
Receivables with Full Reserves:			
Revenue Accounts Receivable	SA-6	351,044.93	220,979.64
Deferred Charges:			
Emergency Authorizations (40A:4-47)	A-3	851,729.02	
		13,219,352.46	12,270,736.80
Federal and State Grant Fund:			
Cash	SA-1	9,477,705.86	11,256,195.97
Federal and State Grants Receivable	SA-7	28,906,174.23	24,278,022.92
		38,383,880.09	35,534,218.89
		\$ 51,603,232.55	\$ 47,804,955.69

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statements of Assets, Liabilities, Reserves and
Fund Balance -- Regulatory Basis
As of December 31, 2004 and 2003

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>Ref.</u>	<u>2004</u>	<u>2003</u>
Regular Fund:			
Liabilities:			
Appropriation Reserves	A-3 & SA-8	\$ 3,165,605.02	\$ 2,660,777.73
Reserve for Encumbrances	SA-9	2,043,664.31	1,907,194.67
Accounts Payable	SA-10	133,098.85	42,370.82
Reserve for Capital Transportation Program Expenditures	SA-11	142,568.70	127,939.21
Cash Held by the County Treasurer:			
Board of Health	SA-13	2,171,239.24	2,203,910.44
County Library	SA-14	120,137.43	137,954.87
		<u>7,776,313.55</u>	<u>7,080,147.74</u>
Reserve for Receivables	A	351,044.93	220,979.64
Fund Balance	A-1	5,091,993.98	4,969,609.42
		<u>13,219,352.46</u>	<u>12,270,736.80</u>
Federal and State Grant Fund:			
Reserve for Encumbrances	SA-9	4,749,957.30	5,044,880.20
Unappropriated Reserves	SA-15	2,734,274.77	2,805,344.10
Appropriated Reserves	SA-16	30,899,648.02	27,683,994.59
		<u>38,383,880.09</u>	<u>35,534,218.89</u>
		<u>\$ 51,603,232.55</u>	<u>\$ 47,804,955.69</u>

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, 2004 and 2003

<u>Revenue and Other Income Realized</u>	<u>2004</u>	<u>2003</u>
Fund Balance Utilized	\$ 3,743,140.00	\$ 6,153,147.78
Miscellaneous Revenue Anticipated	62,269,704.35	55,972,296.06
Receipts from Current Taxes	50,045,000.00	46,965,000.00
Non-Budget Revenue	512,076.12	934,708.03
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	2,049,987.82	2,808,798.69
Accounts Payable Canceled	2,869.85	7,535.43
Prior Year Refunds for Federal and State Grant Fund	290,080.14	246,795.13
	<hr/>	<hr/>
Total Income	118,912,858.28	113,088,281.12
	<hr/>	<hr/>
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	29,533,947.00	28,915,952.00
Other Expenses	75,702,247.19	69,550,182.75
Capital Improvements	262,000.00	64,000.00
Debt Service	7,464,538.19	7,908,511.99
Deferred Charges and Regulatory Expenditures	2,929,578.00	2,785,500.00
Refund of Prior Year Revenue	6,752.36	835.78
	<hr/>	<hr/>
Total Expenditures	115,899,062.74	109,224,982.52
	<hr/>	<hr/>
Excess in Revenue	3,013,795.54	3,863,298.60
Adjustments to Income before Fund Balance:		
Expenditures Included Above which are by Statute Deferred		
Charges to Budget of Succeeding Year:		
Emergency Authorization	851,729.02	
	<hr/>	<hr/>
Regulatory Excess to Fund Balance	3,865,524.56	3,863,298.60
	<hr/>	<hr/>
<u>Fund Balance</u>		
Balance Jan. 1	4,969,609.42	7,259,458.60
	<hr/>	<hr/>
	8,835,133.98	11,122,757.20
Decreased by:		
Utilized as Revenue	3,743,140.00	6,153,147.78
	<hr/>	<hr/>
Balance Dec. 31	\$ 5,091,993.98	\$ 4,969,609.42
	<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, 2004

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>		
Surplus Anticipated	\$ 3,743,140.00	-	\$ 3,743,140.00	-
Miscellaneous Revenues:				
Local Revenues:				
County Clerk	926,450.00		1,027,057.24	\$ 100,607.24
Surrogate	97,228.00		99,662.45	2,434.45
Sheriff	162,095.00		244,899.92	82,804.92
Interest on Investments and Deposits	722,645.00		566,266.76	(156,378.24)
County Adjuster	543.00		679.00	136.00
Administration Fee from Board of Health	438,000.00		400,299.69	(37,700.31)
Indirect Cost Allocation - Federal Grants	336,878.00		408,295.67	71,417.67
Reimbursement of Election Expenses - School Board Election	107,973.00		129,333.86	21,360.86
Reimbursement of Election Expenses - Primary / General Election	79,494.00		76,915.19	(2,578.81)
Senior Medical Day Care Center - Medicaid and Meals	548,700.00		599,667.45	50,967.45
Motor Vehicle Fine Fund	200,000.00		200,000.00	
Fringe Benefit Reimbursements	1,852,368.00		2,102,153.39	249,785.39
State Aid:				
County College Bonds (NJSA 54:18A)	840,205.00		840,205.00	
Debt Service Vocational School, Chapter 74 laws of 1978	158,518.00		132,795.00	(25,723.00)
Permanent Disability--Patients in County Institutions (N.J.S.A. 44:7-38 et seq)	11,900,000.00		12,684,774.39	784,774.39
Cumberland Manor - Medicaid Peer Grouping	797,254.00		816,119.06	18,865.06
Housing of State Prisoners in County Jails	1,996,400.00		1,444,145.00	(552,255.00)
State Aid Salary Reimbursements:				
Mental Health Board	12,000.00		9,000.00	(3,000.00)
County Prosecutor	33,746.00		48,253.74	14,507.74
Emergency Management	51,900.00		30,000.00	(21,900.00)
Office on Aging - State Subsidy	58,000.00		58,000.00	
Emergency Communications	14,082.00		13,469.50	(612.50)
Juvenile Detention Center - Meal Subsidy (School Lunch Program)	38,158.00		44,248.06	6,090.06

COUNTY OF CUMBERLAND
CURRENT FUND

Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2004

	Anticipated		Excess or (Deficit)
	Budget	Special N.J.S.40A:4-87	
Miscellaneous Revenues (Cont'd):			
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	\$ 1,205,066.00		\$ 1,205,066.00
Supplemental Social Security Income	548,926.00		548,926.00
Psychiatric Facilities (ch 73 PL 1990):			
Maintenance of Patients in State Institutions for Mental Diseases	2,757,280.00		2,757,280.00
Maintenance of Patients in State Institutions for Mentally Retarded	5,020,703.00		5,020,703.00
Board of County Patients in State and Other Institutions	6,697.00		6,697.00
			\$ (8,180.00)
			46,701.45
State and Federal Programs Off-Set with Appropriations:			
U.S. Department of Health and Human Services:			
Area Plan Grant (40A:4-87 \$37,363.00+)	1,490,022.00	\$ 37,363.00	1,527,385.00
Medical Assistance	13,816.00		13,816.00
Childhood Lead Poisoning Prevention (40A:4-87 \$70,000.00+)		70,000.00	70,000.00
Social Services Block Grant (Aging)	279,187.00		279,187.00
Abstinence Education Program (40A:4-87 \$29,621.00+)		29,621.00	29,621.00
Social Services Block Grant (Alcohol)	67,042.00		67,042.00
HIV Emergency Relief	847,898.00		847,898.00
Juvenile Justice Commission:			
State and Community Partnership (40A:4-87 \$7,500.00+)	406,912.00	7,500.00	414,412.00
Social Services Block Grant (HSAC/CIAC)	122,506.00		122,506.00
Special Needs Planning Grant (40A:4-87 \$10,000.00+)		10,000.00	10,000.00
FEMA - Homeless	2,111.00		2,111.00
U.S. Bureau of Justice:			
Sexual Assault Nurse Examiner (40A:4-87 \$12,613.00+)	48,049.00	12,613.00	60,662.00
Victims of Crime Act - Victim Witness Program	322,248.00		322,248.00
U.S. Department of Action:			
Retired Senior Volunteer Program - Grant (40A:4-87 \$26,613.00+)	26,613.00	26,613.00	53,226.00
U.S. Bureau of Justice (Cont'd):			
Local Law Enforcement Block Grant (40A:4-87 \$199,585.00 + \$21,581.00+)		221,166.00	221,166.00
Community Gun Violence Prosecutor	36,888.00		36,888.00
Juvenile Accountability Incentive Block Grant	53,326.00		53,326.00

COUNTY OF CUMBERLAND

CURRENT FUND

Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2004

	Anticipated		Excess or (Deficit)
	Budget	Special N.J.S.40A:4-87	
State and Federal Programs Off-Set with Appropriations (Cont'd):			
U.S. Department of Labor:			
Workforce Investment Act 2003 (40A:4-87 \$592,233.00+)		\$ 592,233.00	\$ 592,233.00
Workforce Investment Act 2004 (40A:4-87 \$3,218,245.00+)		3,218,245.00	3,218,245.00
Workforce Investment Act - Women in the 21st Century	\$ 230,443.00		230,443.00
Workforce Investment Act (7/1/04-6/30/2005)			
(40A:4-87 \$2,008,375.00 + \$43,687.00 + \$94,695.00 + \$96,427.00)	437,644.00	2,243,184.00	2,680,828.00
Work First General Assistance / Food Stamps	132,498.00		132,498.00
Work First in New Jersey	590,384.00		590,384.00
Federal Transit Administration:			
FTA Section 5307 Capital & Operating Formula Grant (40A:4-87 \$297,970.00+)	812,834.00	297,970.00	1,110,804.00
FTA Section 5311 Capital & Operating Assistance Grant (40A:4-87 \$278,075.00+)	253,251.00	278,075.00	531,326.00
Subregional Planning Grant	68,000.00		68,000.00
New Jersey Project Vision Pilot Grant Program (40A:4-87 \$50,000.00+)		50,000.00	50,000.00
National Foundation on the Arts and the Humanities:			
Cultural and Heritage Commission	135,729.00		135,729.00
N.J. Department of Community Affairs:			
Faith Based & Community Based Organization Partnerships (40A:4-87 \$499,562.00+)		499,562.00	499,562.00
Handicapped Person's Recreation Opportunities Act	2,500.00		2,500.00
Small Cities Emergency Housing Repairs (40A:4-87 \$19,000.00+)		19,000.00	19,000.00
Smart Growth Planning Program State Development Plan (40A:4-87 \$50,000.00+)		50,000.00	50,000.00
N.J. Department of Military and Veterans Affairs:			
Veterans Transportation System (40A:4-87 \$14,000.00+)		14,000.00	14,000.00
N.J. Department of Health and Senior Services:			
Right to Know	9,848.00		9,848.00
Local West Nile Virus	8,200.00		8,200.00
Mental Health Board Enhancement Funding		6,000.00	6,000.00
Comprehensive Alcoholism and Drug Abuse Program (40A:4-87 \$25,000.00+)	522,711.00	25,000.00	547,711.00
Special Initiative & Transportation Grant (40A:4-87 \$418,834.00+)		418,834.00	418,834.00
Social Services for the Homeless	285,888.00		285,888.00
Early Intervention Program (40A:4-87 \$256,799.00+)		256,799.00	256,799.00
Commission for the Blind and Visually Impaired:			
Instruction and Community Programs	20,162.00		20,162.00

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND

Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2004

	<u>Anticipated</u>		<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>	
	\$	\$	
State and Federal Programs Off-Set with Appropriations (Cont'd):			
U.S. Department of Housing & Urban Development (HUD):			
CDBG - Small Cities Emergency Housing Program	400,000.00		400,000.00
N.J. Department of Environmental Protection:			
Municipal Stormwater Regulation Program (40A:4-87 \$10,000.00+)		10,000.00	10,000.00
County Environmental Health Act (40A:4-87 \$11,328.00+ \$24,830.00+)	119,180.00	36,158.00	155,338.00
N.J. Governor's Council on Alcoholism and Drug Abuse:			
Alliance to Prevent Alcoholism and Drug Abuse Program	224,960.00		224,960.00
N.J. Department of State:			
Historical Commission, Operating Support Grant (40A:4-87 \$15,000.00+)		15,000.00	15,000.00
N.J. Transit:			
Senior Citizens and Disabled Resident Transportation	436,995.00		436,995.00
N.J. Department of Education:			
Comprehensive Education Improvement Act (40A:4-87 \$99,000.00+)	78,750.00	99,000.00	177,750.00
N.J. Department of Environmental Protection and Energy:			
Clean Communities	86,615.28		86,615.28
N.J. Department of Law and Public Safety:			
Emergency Food & Shelter Grant (40A:4-87 \$100.00+)		100.00	100.00
911 Coordinator Funding OETS	25,000.00		25,000.00
Child Safety Seat Community Education Program	59,600.00		59,600.00
All Hazards Emergency Operation Planning Program (40A:4-87 \$8,935.53+)		8,935.53	8,935.53
Radiology Emergency Response Plan (40A:4-87 \$27,070.00+)		27,070.00	27,070.00
DiAdvisor Flood Warning System Grant (40A:4-87 \$10,000.00 +)		10,000.00	10,000.00
State Homeland Security Grant - 2004	1,011,657.00		1,011,657.00
Buckle Up South Jersey Seat Belt Initiative (40A:4-87 \$2,000+)		2,000.00	2,000.00
Prosecutor Insurance Fraud Reimbursement Program	48,078.00		48,078.00
N.J. Department of Transportation:			
Traffic Safety Communication Education Program (40A:4-87 \$66,700.00+)		66,700.00	66,700.00
Transportation Trust Fund - Discretionary Aid	2,626,000.00		2,626,000.00
Intermodal Surface Transportation Efficiency Act:			
ISTEA - CR 553 Corridor Safety Improvement (40A:4-87 \$125,891.00+)		125,891.00	125,891.00
ISTEA - Irving Ave. (CR 552) (40A:4-87 \$349,151.00+)		349,151.00	349,151.00

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND

Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2004

	<u>Anticipated</u>		<u>Excess or (Deficit)</u>
	<u>Budget</u>	<u>Special N.J.S.40A:4-87</u>	
State and Federal Programs Off-Set with Appropriations (Cont'd):			
Intermodal Surface Transportation Efficiency Act:			
ISTEA - Cedarville Rd. (CR 610) (40A:4-87 \$1,586,377.00 + \$406,704.36+)		\$ 1,993,081.36	\$ 1,993,081.36
ISTEA - Orchard Rd. (CR 628) (40A:4-87 \$681,592.00+)		681,592.00	681,592.00
ISTEA - Northeast Blvd. (CR 615N) (40A:4-87 \$632,863.00+)		632,863.00	632,863.00
ISTEA - North Ave. (CR 649) (40A:4-87 \$1,037,361.00+)		1,037,361.00	1,037,361.00
Other Special Items:			
Reserve for Capital Transportation Program Expenditures	\$ 127,000.00		127,000.00
County Social Service Board - Reimbursement	1,100,000.00		1,100,000.00
Juvenile Detention Center - Room and Board Fees	952,380.00		929,527.00
County Clerk	704,150.00		\$ 661,318.19
Surrogate	115,973.00		105,585.69
Sheriff	83,308.00		126,887.06
Reimbursement of Election Expenses - Primary / General Election	100,000.00		100,000.00
Reserve for Payment of Bonds and Notes	535,000.00		535,696.73
Title IV-Monetary Allowance in Lieu of Rent	140,000.00		544,272.09
Added & Omitted Taxes	390,448.20		390,448.20
Jail - Inmate Telephone	201,653.03		200,000.00
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam Debt Service Reimbursements	28,994.00		28,994.00
Interlocal Agreement with Salem County - Mosquito Control, West Nile Virus	40,000.00		44,315.40
Total Miscellaneous Revenues	47,773,760.51	13,478,680.89	62,269,704.35
Amount to be Raised by Taxation	50,045,000.00	-	50,045,000.00
Budget Totals	101,561,900.51	13,478,680.89	116,057,844.35
Non-Budget Revenue	-	-	512,076.12
	\$ 101,561,900.51	\$ 13,478,680.89	\$ 116,569,920.47
			\$ 1,529,339.07

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Ended December 31, 2004

Analysis of Realized Revenue

Interest on Investments and Deposits:

Treasurer	\$ 795,693.77
Cumberland Manor	4,707.91
Clerk	2,688.32
Surrogate	119.41
Sheriff	2,494.53
Jail	21.94
	<hr/>

\$ 805,725.88

Less Interest Allocation to:

Board of Health	25,524.01
Prosecutor's Asset Maintenance Account	4,499.17
Prosecutor's Law Enforcement Trust Account	2,602.89
Prosecutor's Federal Justice Account	49.93
Farmland Preservation	16,470.73
Due NJ Chapter 12 Bond Interest	48,682.90
Reserve for Capital Transportation Program	141,629.49
	<hr/>

239,459.12

\$ 566,266.76**Analysis of Non-Budget Revenue**

Miscellaneous Revenue not Anticipated:

Revenue Accounts Receivable:

Jail--Work Release Fees	\$ 13,447.57
Prosecutor's Office--Discovery Fees	12,324.85
Rent--SJ Drug Treatment	3,600.00
	<hr/>

\$ 29,372.42

Treasurer:

Miscellaneous, Reimbursements, and Refunds	13,833.17
Sales of Equipment and Property	35,793.90
Farmland Lease	8,856.00
Copies	696.54
Prior Year Refunds	1,371.70

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Revenues -- Regulatory Basis
For the Year Then Ended December 31, 2004

Analysis of Non-Budget Revenue (Cont'd)

Treasurer (Cont'd):		
Conditional Discharge and Bail Forfeitures	\$	90,467.00
Employee Fines		3,758.12
Board of Construction Appeals		300.00
Consumer Affairs Fees		500.00
Planning Board -- Sundry		1,045.00
Election Board -- Voter Registration Lists		4,520.32
Probation -- Fines & Restitution		2,721.11
Purchasing -- Bid Specifications		245.00
Sheriff -- Title IV-D Reimbursement		68,484.74
Aging -- Photocopies		5.00
Aging -- Link Access		391.00
Jail -- Social Security Reimbursement		22,200.00
Jail -- Inmate Medical Co-pay		6,597.00
Jail -- Inmate Telephone		5,084.00
Jail -- Alien Assistance Program (SCAAP)		30,205.00
Manor -- Vending Machine Commissions		1,711.97
Roads -- Road Opening Fees		236.00
Roads -- Bid Specifications		4,625.00
Reimbursement for Priority Funding		115,934.25
Accrued Interest on the Sale of Bonds		27,825.00
Prior Year Extradition Fees Collected		1,780.86
Sheriff - Reimbursement for Training		15,860.63
Jail - Fines & Fees		415.39
Jail - NJ Smart Start Building Program		<u>17,240.00</u>
		<u>\$ 482,703.70</u>
		<u><u>\$ 512,076.12</u></u>

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, 2004

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
Operations						
<u>General Government</u>						
Board of Chosen Freeholders:						
Salaries and Wages - Freeholders	\$ 106,000.00	\$ 106,000.00	\$ 103,977.29	\$	2,022.71	
Other Expenses - Freeholders	36,700.00	34,700.00	29,354.70	457.12	4,888.18	
County Clerk:						
Salaries and Wages	394,730.00	389,730.00	380,265.91		9,464.09	
Other Expenses	127,025.00	123,025.00	105,159.88	8,323.25	9,541.87	
Department of Finance:						
Salaries and Wages	937,507.00	922,507.00	901,954.60		20,552.40	
Other Expenses	94,250.00	94,250.00	79,770.93	1,983.57	12,495.50	
Auditor	120,000.00	120,000.00	-	120,000.00		
Computerized Data Processing:						
Salaries and Wages	214,000.00	214,000.00	208,432.39		5,567.61	
Other Expenses	104,650.00	104,650.00	68,565.37	35,462.76	621.87	
Board of Taxation:						
Salaries and Wages	126,000.00	121,000.00	117,766.94		3,233.06	
Other Expenses	14,200.00	14,200.00	9,603.84	2,874.16	1,722.00	
Board of Elections:						
Salaries and Wages	309,000.00	330,500.00	324,699.12		5,800.88	
Other Expenses	549,100.00	513,100.00	491,307.26	2,474.13	19,318.61	
Legal Department - County Counsel:						
Salaries and Wages	49,350.00	52,100.00	50,221.09		1,878.91	
Other Expenses	132,100.00	132,100.00	96,385.80	2,851.33	32,862.87	
County Surrogate:						
Salaries and Wages	266,310.00	270,310.00	264,786.19		5,523.81	
Other Expenses	24,549.00	24,549.00	22,602.41	122.00	1,824.59	
County Adjuster's Office:						
Salaries and Wages	59,520.00	59,520.00	59,420.00		100.00	
Other Expenses	36,000.00	21,000.00	15,268.32	1,266.20	4,465.48	
Planning and Development:						
Salaries and Wages	602,640.00	567,640.00	552,428.95		15,211.05	
Other Expenses	178,650.00	100,650.00	64,701.81	17,315.51	18,632.68	
Buildings and Grounds:						
Salaries and Wages	1,027,120.00	952,120.00	927,860.88		24,259.12	
Other Expenses	721,500.00	698,500.00	574,512.88	86,929.05	37,058.07	
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	169,000.00	169,000.00	162,271.54	180.00	6,728.46	
Other Expenses	6,700.00	6,700.00	2,906.24		3,613.76	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND

Statement of Expenditures -- Regulatory Basis
For the Year Ended December 31, 2004

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
Operations (Cont'd)						
Insurance						
Other Insurance Premiums	\$ 5,040.00	\$ 5,040.00	\$ 3,070.10		\$ 1,969.90	
Workers' Compensation Insurance	1,000,000.00	1,000,000.00	1,000,000.00			
Group Insurance Plan - Employee	10,944,760.00	10,944,760.00	10,575,801.25	\$ 126,291.68	242,667.07	
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities						
County Social Service Board:						
Temporary Assistance to Needy Families (TANF)	274,454.00	274,454.00	274,453.00		1.00	
Supplemental Security Income	548,926.00	548,926.00	548,926.00			
Division of Youth and Family Services	1,205,066.00	1,205,066.00	1,205,066.00			
Maintenance for Mental Diseases	3,542,870.00	3,542,870.00	3,542,870.00			
Developmental Disabilities	5,020,703.00	5,020,703.00	5,020,703.00			
Public Safety						
Emergency Medical Services Training & Dispatch Center:						
Salaries and Wages	934,330.00	934,330.00	901,010.55		33,319.45	
Other Expenses	151,060.00	151,060.00	120,853.27	26,578.82	3,627.91	
Emergency Management Services:						
Salaries and Wages	142,000.00	142,000.00	135,562.14		6,437.86	
Other Expenses	16,000.00	16,000.00	14,035.99	1,619.22	344.79	
Voluntary Fire Police Contract	7,000.00	7,000.00	7,000.00			
Sheriffs' Office:						
Salaries and Wages	2,488,144.00	2,463,344.00	2,417,177.62		46,166.38	
Other Expenses	365,050.00	348,050.00	239,083.13	41,269.93	67,696.94	
County Medical Examiner - Other Expenses	505,090.00	505,090.00	45,665.00	270,029.85	189,395.15	
Prosecutors Office:						
Salaries and Wages	2,495,812.00	2,349,312.00	2,322,514.15		26,797.85	
Other Expenses	209,660.00	234,660.00	170,952.70	34,853.59	28,853.71	
Jail:						
Salaries and Wages	6,980,597.00	7,130,597.00	6,973,154.55		157,442.45	
Other Expenses	2,408,989.00	4,090,718.02	2,833,289.83	333,225.91	924,202.28	
Juvenile Detention:						
Salaries and Wages	1,664,074.00	1,514,074.00	1,469,654.12		44,419.88	
Other Expenses	201,146.00	201,146.00	122,626.42	52,264.40	26,255.18	
Roads and Bridges						
Roads and Bridges:						
Salaries and Wages	1,455,000.00	1,381,250.00	1,342,245.33		39,004.67	
Other Expenses	528,120.00	528,120.00	332,891.59	159,297.68	35,930.73	
Traffic Engineer:						
Salaries and Wages	100,000.00	90,000.00	87,456.26		2,543.74	
Other Expenses	110,769.00	80,769.00	24,998.58	55,716.78	53.64	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2004

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
Operations (Cont'd)						
Roads and Bridges (Cont'd)						
Engineering Department:						
Salaries and Wages	\$ 519,040.00	\$ 504,040.00	\$ 492,811.77	\$ 2,754.68	\$ 11,228.23	
Other Expenses	10,852.00	10,852.00	7,490.37		606.95	
Mosquito Control N.J.S.A. (26:9-27et al):						
Salaries and Wages	405,657.00	375,657.00	367,984.70		7,672.30	
Other Expenses	79,100.00	79,100.00	68,104.26	3,865.37	7,130.37	
Health and Welfare						
Burial of Indigent	6,000.00	6,000.00	4,450.00		1,550.00	
Office on Aging and Disabled:						
Salaries and Wages	504,453.00	504,453.00	459,368.82		45,084.18	
Other Expenses	279,326.00	279,326.00	192,723.87	10,851.96	75,750.17	
Alcoholic & Drug Abuse Treatment Clinic:						
Salaries and Wages	132,320.00	132,320.00	118,128.67		14,191.33	
Other Expenses	11,970.00	6,970.00	2,461.59	1,706.31	2,802.10	
Peer Grouping:						
Salaries and Wages - Office on Aging & Disabled	31,300.00	31,300.00	17,704.14		13,595.86	
Other Expenses - Office on Aging and Disabled	326,500.00	326,500.00	234,381.15	74,324.14	17,794.71	
Contributions to Social Service Agencies						
County Social Service Board - Administration			5,580,990.00			
County Social Service Board - Contingent						
Human Services:						
Salaries and Wages	13,155.00	13,155.00	13,155.00			
Other Expenses	96,796.00	96,796.00	83,586.75	10,259.25	2,950.00	
Contributions to Social Service Agencies	79,150.00	79,150.00	77,096.50	2,053.50		
Cumberland Manor:						
Salaries and Wages	7,195,267.00	7,060,567.00	6,930,102.56		130,464.44	
Other Expenses	2,493,762.00	2,596,762.00	2,047,009.30	327,514.65	222,238.05	
Parks, Recreation, Public Celebrations and Public Ceremonies						
Recreation Commission (RS 40:12-1 et. seq.):						
Salaries and Wages	23,800.00	23,800.00	23,370.35		429.65	
Other Expenses	66,700.00	66,700.00	23,255.02	22,826.15	20,618.83	
War Veterans Burial & Grave Decorations:						
Salaries and Wages	42,000.00	42,000.00	40,711.58		1,288.42	
Other Expenses	30,650.00	21,650.00	12,955.52	216.87	8,477.61	
Education						
Historical Society	12,000.00	12,000.00	12,000.00			
Library	585,000.00	585,000.00	585,000.00			
County College	4,063,350.00	4,063,350.00	4,063,350.00			
Reimbursement for Residents Attending Out of County						
Two Year Colleges (N.J.S. 18A 64A:23)	60,000.00	60,000.00	23,621.90		36,378.10	

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2004

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
<u>Operations (Cont'd)</u>						
<u>Education</u>						
County Extension Service Farm and Home Demonstrations:						
Salaries and Wages	\$ 446,321.00	\$ 416,321.00	\$ 404,802.71	\$ 11,518.29		
Other Expenses	58,882.00	58,882.00	44,050.04	9,094.95	5,737.01	
Vocational School	1,456,085.00	1,456,085.00	1,456,085.00			
Office of the County Superintendent of Schools:						
Salaries and Wages	173,000.00	173,000.00	167,144.02		5,855.98	
Other Expenses	19,225.00	19,225.00	9,171.73	2,121.63	7,931.64	
Sick Leave and Vacation	175,000.00	175,000.00	175,000.00			
Longevity:						
Salary Adjustments	60,000.00					
Educational Fund	35,000.00	35,000.00	24,223.70	4,628.00	6,148.30	
<u>Utilities</u>						
Central Switchboard:						
Salaries and Wages	98,000.00	98,000.00	94,454.67		3,545.33	
Other Expenses	475,000.00	420,000.00	366,632.92	36,654.75	16,712.33	
Lighting on Highways and Bridges	50,000.00	50,000.00	40,875.46	4,300.00	4,824.54	
Postage	128,500.00	99,500.00	63,854.90		35,645.10	
Facilities Costs	1,778,327.00	1,719,827.00	1,417,852.73	144,395.16	157,579.11	
Gasoline	150,000.00	185,000.00	166,334.25		18,665.75	
Sub-Total Operations	77,479,239.00	78,330,968.02	73,272,580.87	2,038,954.31	3,019,432.84	-
<u>State and Federal Programs Off-Set by Revenues</u>						
U.S. Department of Health and Human Services:						
Area Plan Grant (40A:4-87 \$32,944.00+ \$4,419.00+)	1,691,718.00	1,729,081.00	1,729,081.00			
Medical Assistance	13,816.00	13,816.00	13,816.00			
Childhood Lead Poisoning Prevention (40A:4-87 \$70,000.00+)		70,000.00	70,000.00			
Social Services Block Grant (Aging)	279,187.00	279,187.00	279,187.00			
Abstinence Education Program (40A:4-87 \$2,666.00+ 26,955.00+)		29,621.00	29,621.00			
Social Services Block Grant (Alcohol)	81,967.00	81,967.00	81,967.00			
HIV Emergency Relief	847,898.00	847,898.00	847,898.00			
Juvenile Justice Commission:						
State and Community Partnership (40A:4-87 \$7,500.00+)	406,912.00	414,412.00	414,412.00			
Social Services Block Grant (HSAC/C/AC)	139,508.00	139,508.00	139,508.00			
Special Needs Planning Grant (40A:4-87 \$10,000.00+)		10,000.00	10,000.00			
FEEMA - Emergency Food & Shelter (40A:4-87 \$100.00+)	2,111.00	2,211.00	2,211.00			

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2004

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
State and Federal Programs Off-Set by Revenues (Cont'd)						
U.S. Bureau of Justice:						
Sexual Assault Nurse Examiner - Match (40A:4-85 \$3,153.00+)		\$ 3,153.00	\$ 3,153.00			
Sexual Assault Nurse Examiner (40A:4-87 \$12,613.00+)	\$ 60,062.00	72,675.00	72,675.00			
Victims of Crime Act - Victim Witness Program	402,588.00	402,588.00	402,588.00			
Local Law Enforcement Block Grant		221,166.00	221,166.00			
Local Law Enforcement Block Grant - Match (40A:4-87 \$199,585.00+ \$21,581.00+)		109,867.00	109,867.00			
Community Gun Violence Prosecutor (40A:4-85 \$107,469.00+ \$2,398.00+)	45,843.33	45,843.33	45,843.33			
Juvenile Accountability Incentive Block Grant	59,251.00	59,251.00	59,251.00			
U.S. Department of Housing & Urban Development (HUD):						
CDBG - Small Cities Emergency Housing Program	400,000.00	400,000.00	400,000.00			
U.S. Department of Labor:						
Work First, New Jersey/TANF						
(40A:4-87 \$592,233.00+ \$43,687.00+ \$94,695.00+)	590,384.00	1,320,999.00	1,320,999.00			
Workforce Investment Act (40A:4-87 \$3,218,245.00+ \$96,427.00+)	437,644.00	3,752,316.00	3,752,316.00			
Work First General Assistance / Food Stamps	230,443.00	230,443.00	230,443.00			
Work First in New Jersey (40A:4-87 \$2,008,375.00+)	132,498.00	2,140,873.00	2,140,873.00			
Federal Transit Administration:						
Section 5311 Capital & Oper. Grant (40A:4-87 \$278,075.00+)	253,251.00	531,326.00	531,326.00			
Section 5307 Capital & Oper. Grant (40A:4-87 \$297,970.00+)	1,039,357.00	1,337,327.00	1,337,327.00			
N.J. Project Vision Pilot Grant (40A:4-87 \$50,000.00+)	85,000.00	85,000.00	85,000.00			
Subregional Planning Grant						
U.S. Department of Action:						
Retired Senior Volunteer Program - Grant (40A:4-87 \$26,613.00+)	56,338.50	82,951.50	82,951.50			
Retired Senior Volunteer Program - Match (40A:4-85 \$31,530.50+)		31,530.50	31,530.50			
National Foundation on the Arts and the Humanities:						
Cultural and Heritage Commission	135,729.00	135,729.00	135,729.00			
N.J. Department of Health and Senior Services:						
Right to Know	9,848.00	9,848.00	9,848.00			
Augmenting Mental Health (40A:4-87 \$6,000.00+)		6,000.00	6,000.00			
Early Intervention Program (40A:4-87 \$256,799.00+)		256,799.00	256,799.00			
Local West Nile Virus	8,200.00	8,200.00	8,200.00			
Comp. Alcohol and Drug Abuse Prog. (40A:4-87 \$25,000.00+)	560,752.00	585,752.00	585,752.00			
Social Services for the Homeless	285,888.00	285,888.00	285,888.00			
Commission for the Blind and Visually Impaired:						
Instruction and Community Programs	20,162.00	20,162.00	20,162.00			
Special Initiative & Transportation Grant (40A:4-87 \$418,834.00+)		418,834.00	418,834.00			
Intoxicated Driver Resource Center	13,151.00	13,151.00	13,151.00			

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2004

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
State and Federal Programs Off-Set by Revenues (Cont'd)						
N.J. Department of Environmental Protection:						
Municipal Stormwater Regulation Program (40A:4-87 \$10,000.00+)		\$ 10,000.00	\$ 10,000.00			
County Environ. Health Act (40A:4-87 \$11,328.00+ \$24,830.00+)	\$ 119,180.00	155,338.00	155,338.00			
N.J. Governor's Council on Alcoholism and Drug Abuse:						
Alliance to Prevent Alcoholism and Drug Abuse Program	224,960.00	224,960.00	224,960.00			
N.J. Department of Community Affairs:						
Handicapped Person's Recreation Opportunities Act	3,000.00	3,000.00	3,000.00			
Small Cities Emergency Housing Repairs (40A:4-87 \$19,000.00+)		19,000.00	19,000.00			
Smart Growth Development Plan (40A:4-87 \$50,000.00+)		50,000.00	50,000.00			
Faith & Comm. Based Org. Partnerships (40A:4-87 \$499,562.00+)		499,562.00	499,562.00			
N.J. Department of Education:						
Comp. Education Improvement Act (40A:4-87 \$99,000.00+)	163,515.00	262,515.00	262,515.00			
Comp. Education Improvement Act - Match (40A:4-85 \$76,500.00+)		76,500.00	76,500.00			
N.J. Department of Environmental Protection and Energy:						
Clean Communities	86,615.28	86,615.28	86,615.28			
N.J. Department of State:						
Historical Commission Grant (40A:4-87 \$15,000.00+)		15,000.00	15,000.00			
N.J. Department of Law and Public Safety:						
Child Safety Seat Community Education Program	59,600.00	59,600.00	59,600.00			
911 Coordinator Funding OETS	25,000.00	25,000.00	25,000.00			
Buckle Up South Jersey Initiative (40A:4-87 \$2,000.00+)		2,000.00	2,000.00			
State & Local Hazards EOP (40A:4-87 \$8,935.53+)		8,935.53	8,935.53			
RERP (40A:4-87 \$6,000.00+ \$21,070.00+)		27,070.00	27,070.00			
Diadvisor Flood Warning System Grant (40A:4-87 \$10,000.00+)		10,000.00	10,000.00			
Prosecutor Insur. Fraud Reimb. Program	48,078.00	48,078.00	48,078.00			
State Homeland Security Grant - 2004	1,011,657.00	1,011,657.00	1,011,657.00			
N.J. Transit:						
Senior Citizens and Disabled Resident Transportation	436,995.00	436,995.00	436,995.00			
N.J. Department of Military and Veterans Affairs:						
Veterans Transportation System (40A:4-87 \$14,000.00+)		14,000.00	14,000.00			

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Expenditures -- Regulatory Basis
 For the Year Ended December 31, 2004

	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	\$ 2,626,000.00	\$ 2,626,000.00	\$ 2,626,000.00		
Traffic Safety Community Education (40A:4-87 \$66,700.00+)		66,700.00			
Intermodal Surface Transportation Efficiency Act:					
ISTEA - Northeast Blvd. (CR 615N) (40A:4-87 \$632,863.00+)		632,863.00	632,863.00		
ISTEA - CR 610 (40A:4-87 \$1,586,377.00+ \$406,704.36+)		1,993,081.36	1,993,081.36		
ISTEA - CR 553 Safety Improvement (40A:4-87 \$125,891.00+)		125,891.00	125,891.00		
ISTEA - Irving Ave. (CR 552) (40A:4-87 \$349,151.00+)		349,151.00	349,151.00		
ISTEA - Orchard Rd. (CR 628) (40A:4-87 \$681,592.00+)		681,592.00	681,592.00		
ISTEA - North Ave. (CR 649) (40A:4-87 \$1,037,361.00+)		1,037,361.00	1,037,361.00		
Matching Funds for Grants (40A:4-85 \$76,500.00- (\$31,530.50-, \$107,469.00-, \$3,153.00-)	237,438.17	18,785.67		\$ 18,785.67	
Total State and Federal Programs	13,331,545.28	26,812,624.17	26,793,838.50	-	18,785.67
Total Operations	90,810,784.28	105,143,592.19	100,066,419.37	\$ 2,038,954.31	3,038,218.51
Contingent	95,000.00	95,000.00	18,170.00	4,710.00	72,120.00
Total Operations including Contingent	90,905,784.28	105,238,592.19	100,084,589.37	2,043,664.31	3,110,338.51
Detail:					
Salaries and Wages	30,165,447.00	29,533,947.00	28,832,598.61		701,348.39
Other Expenses (Including Contingent)	60,740,337.28	75,704,645.19	71,251,990.76	2,043,664.31	2,408,990.12
Capital Improvement Fund	262,000.00	262,000.00	262,000.00		
County Debt Service					
Payment on Bond Principal:					
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	590,000.00	590,000.00	590,000.00		
Vocational School Bonds	140,000.00	140,000.00	140,000.00		
Other Bonds	4,655,000.00	4,655,000.00	4,655,000.00		
Interest on Bonds:					
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	250,205.00	250,205.00	250,205.00		
Vocational Schools	18,518.00	18,518.00	18,518.00		
Other Bonds	1,269,101.25	1,269,101.25	1,269,101.25		
Payment on Bond Anticipation Notes					
Principal	268,490.00	268,490.00	268,490.00		
Interest	171,725.00	171,725.00	171,724.98		0.02
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	101,498.98	101,498.98	101,498.96		0.02
Total County Debt Service	7,464,538.23	7,464,538.23	7,464,538.19		0.04

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Expenditures -- Regulatory Basis
For the Year Ended December 31, 2004

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
Deferred Charges and Regulatory Expenditures--County:						
Contribution to						
Police and Fire Pension	\$ 129,578.00	\$ 129,578.00	\$ 129,578.00	-		
Social Security System (OASI)	2,550,000.00	2,550,000.00	2,497,807.84	\$ 52,192.16		
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)	250,000.00	250,000.00	246,925.65	3,074.35		
Total Deferred Charges and Regulatory Expenditures	2,929,578.00	2,929,578.00	2,874,311.49	55,266.51		
Grand Total	\$ 101,561,900.51	\$ 115,894,708.42	\$ 110,685,439.05	\$ 2,043,664.31	\$ 3,165,605.02	\$ 0.04
Emergency Appropriation 40A-4-47	\$ 851,729.02					
Appropriation by 40A-4-87	13,478,680.89					
Budget	101,561,900.51					
Grant Match from Trust Fund	<u>2,398.00</u>					
	<u>\$ 115,894,708.42</u>					
Reserve for Federal and State Grants - Appropriated			\$ 26,793,838.50			
Reimbursed			(240,513.60)			
Disbursed			<u>84,132,114.15</u>			
			<u>\$ 110,685,439.05</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, 2004 and 2003

<u>ASSETS</u>	<u>Ref.</u>	<u>2004</u>	<u>2003</u>
Trust Fund:			
Cash	SB-1	\$ 5,517,519.88	\$ 7,269,429.80
Accounts Receivable--Gasoline	SB-2	2,022.59	85.02
		5,519,542.47	7,269,514.82
County Open Space Fund:			
Cash	SB-1	1,538,651.46	1,138,852.07
Audio-Visual Aid Fund:			
Cash	SB-1	70,856.16	73,606.45
		\$ 7,129,050.09	\$ 8,481,973.34
 <u>LIABILITIES AND RESERVES</u> 			
Trust Fund:			
Reserve for Payroll Payables	SB-3	\$ 145,841.99	\$ 148,416.57
Reserve for Performance Guarantee Deposits	SB-4	84,340.02	66,136.36
Trust Fund Reserves	SB-5	4,757,207.05	6,467,930.45
Reserve for County Prosecutor's Law Enforcement Trust Account	SB-6	218,826.61	139,391.10
Reserve for County Prosecutor's Seized Asset Trust Account	SB-7	299,625.55	431,368.69
Reserve for County Prosecutor's Federal Justice Account	SB-8	5,951.64	11,691.71
Reserve for County Prosecutor's Asset Maintenance Account	SB-9	7,749.61	4,579.94
		5,519,542.47	7,269,514.82
County Open Space Fund:			
Reserve for Farmland Preservation	SB-10	1,538,651.46	1,138,852.07
Audio-Visual Aid Fund:			
Reserve for Audio-Visual Aid Commission Expenditures	SB-11	70,856.16	73,606.45
		\$ 7,129,050.09	\$ 8,481,973.34

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, 2004

	Anticipated Budget	Realized	Excess or (Deficit)
Amount to be Raised by Taxation	\$ 550,000.00	\$ 547,543.55	\$ (2,456.45)
Interest on Investments and Deposits	11,000.00	16,470.73	5,470.73
Reserve Funds	1,138,852.07	652,780.88	(486,071.19)
Added & Omitted Taxes	4,478.55	4,478.55	
	<u>\$ 1,704,330.62</u>	<u>\$ 1,221,273.71</u>	<u>\$ (483,056.91)</u>

Analysis of Realized Revenues

Cash Received	<u>\$ 1,221,273.71</u>
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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, 2004

	<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	\$ 1,704,330.62	\$ 1,704,330.62	\$ 821,474.32	\$ -	\$ 882,856.30
Disbursed			<u>\$ 821,474.32</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, 2004 and 2003

<u>ASSETS</u>	<u>Ref.</u>	<u>2004</u>	<u>2003</u>
Cash	SC-1	\$ 15,931,059.42	\$ 18,113,175.83
Federal and State Grant Receivable	C	39,030.35	39,030.35
Deferred Charges to Future Taxation:			
Funded	SC-3	36,815,391.01	42,274,410.01
Unfunded	SC-4	11,943,166.35	7,242,966.35
		\$ 64,728,647.13	\$ 67,669,582.54
 <u>LIABILITIES, RESERVES</u> <u>AND FUND BALANCE</u>			
Bond Anticipation Notes	SC-6	\$ 11,901,000.00	\$ 7,203,000.00
General Serial Bonds	SC-7	35,497,000.00	40,882,000.00
Green Acres Loan Payable	SC-8	1,318,391.01	1,392,410.01
Improvement Authorizations:			
Funded	SC-9	7,326,147.55	12,934,211.78
Unfunded	SC-9	5,703,954.05	3,750,204.67
Reserve for Encumbrances	SC-10	2,930,696.42	1,456,787.98
Capital Improvement Fund	SC-11	5,096.00	4,606.00
Reserve for Federal and State Grant Receivable	C	39,030.35	39,030.35
Fund Balance	C	7,331.75	7,331.75
		\$ 64,728,647.13	\$ 67,669,582.54

There were bonds and notes authorized but not issued on December 31, 2004 of \$41,656.35 (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, 2004

	<u>Balance</u> <u>Dec. 31, 2003</u>	<u>2004</u> <u>Additions</u>	<u>2004</u> <u>Retirements</u>	<u>2004</u> <u>Adjustment</u>	<u>Balance</u> <u>Dec. 31, 2004</u>
General Fixed Assets:					
Buildings	\$ 33,614,327.00	\$ 7,445.00		\$	\$ 33,621,772.00
Land	3,510,078.55				3,510,078.55
Equipment	4,525,861.02	813,745.75	\$ 128,650.58	\$ (50,122.08)	5,160,834.11
Trucks & Heavy Vehicles	7,343,038.34	664,689.47	231,007.00		7,776,720.81
Total General Fixed Assets	\$ 48,993,304.91	\$ 1,485,880.22	\$ 359,657.58	\$ (50,122.08)	\$ 50,069,405.47

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, 2004

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budgets and Budgetary Accounting - The County of Cumberland must adopt an annual budget for its current fund in accordance with N.J.S.A. 40A:4 et seq. N.J.S.A. 40A:4-5 requires the governing body to introduce and approve the annual municipal 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 municipal 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 utilities 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, which was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey. Public depositories include State or federally chartered banks, savings banks or associations located in or having a branch office in the State of New Jersey, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of Governmental Units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the amount of their deposits to the Governmental Units.

The cash management plan adopted by the County of Cumberland requires it to deposit funds in public depositories protected from loss under the provisions of the Act.

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

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

General Fixed Assets - Accounting for Governmental Fixed Assets, as required by N.J.A.C. 5:30-5.6, differs in certain respects from accounting principles generally accepted in the United States of America. In accordance with the regulations, all local units, including counties, 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 are charged for the County share of Added and Omitted Taxes certified to the County Board of Taxation by October 10 of the current year and due to be paid to the County by February 15 of the following year.

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

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

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

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

Compensated Absences and 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 postemployment benefits, if any, which are also funded by the trust fund.

Note 2: **CASH**

All bank deposits as of December 31, 2004 are classified as to credit risk by the three categories described below:

Category 1

Insured or collateralized with securities held by the County or by its agent in the County's name.

Category 2

Collateralized with securities held by the pledging public depository's trust department or agent in the County's name.

Category 3

Uncollateralized, including any deposits that are collateralized with securities held by the pledging public depository, or by its trust department or agent but not in the County's name.

At December 31, 2004, the County's deposits are summarized as follows:

<u>Category</u>	<u>Amount</u>
1	\$ 228,951.89
2	
3	<u>46,133,467.63</u>
	<u>\$ 46,362,419.52</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>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>
2004	\$ 5,475,435,530.00	0.0420	0.9169	0.0100
2003	5,138,443,346.00	0.0420	0.9170	0.0100
2002	4,883,970,534.00	0.0420	0.9006	0.0100
2001	4,709,110,034.00	0.0420	0.8995	0.0100
2000	4,676,118,490.00	0.0420	0.9038	0.0100

Comparison of Tax Levies and Collections

<u>Year</u>	<u>Tax Levy</u>	<u>Collections</u>	<u>Percentage of Collections</u>
2004	\$ 50,045,000.00	\$ 50,045,000.00	100.00%
2003	46,965,000.00	46,965,000.00	100.00%
2002	43,785,000.00	43,785,000.00	100.00%
2001	42,216,902.00	42,216,902.00	100.00%
2000	41,921,242.00	41,921,242.00	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>
<u>Current Fund</u>			
2004	\$ 5,091,993.98	Not adopted	N/A
2003	4,969,609.42	3,743,140.00	75.32%
2002	7,259,458.60	6,153,147.78	85.95%
2001	8,180,151.55	6,210,351.34	75.92%
2000	6,835,368.24	5,800,000.00	84.85%

Note 5: **INTERFUND RECEIVABLES AND PAYABLES**

The County had no interfund balances recorded on the various statements of assets, liabilities, reserves and fund balance as of December 31, 2004.

Note 6: **PENSION PLANS**

The County of Cumberland contributes to two cost-sharing multiple-employer defined benefit pension plans, the Public Employees' Retirement System and the Police and Firemen's Retirement System, which are administered by the New Jersey Division of Pensions and Benefits. These plans provide retirement, death and disability, and medical benefits to qualified members. Vesting and benefit provisions are established by N.J.S.A. 43:15A and 43:3B for the PERS and N.J.S.A. 43:16A and 43:3B for the PFRS. Each plan has a Board of Trustees that is primarily responsible for its administration. The Division issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

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

The contribution requirements of plan members are determined by State statute. In accordance with Chapter 62, P.L. 1994, plan members enrolled in the Public Employees' Retirement System are required to contribute 5% of their annual covered salary. However, Chapter 415, P.L. 1999 provides for a contribution rate reduction of up to 2% of compensation in future calendar years if the State Treasurer determines that excess valuation assets will be used to reduce the normal contributions made to the system by the State and local employers in a fiscal year beginning immediately prior to a calendar year. Under this provision of the statute, the Public Employees' Retirement System member contribution rate was 3% for calendar year 2004. In accordance with Chapter 204, P.L. 1989, plan members enrolled in the Police and Firemen's Retirement System are required to contribute 8.5% of their annual covered salary. The County is billed annually for its normal contribution plus any accrued liability.

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

The County's contributions to the various plans, equal to the required contributions, were as follows:

Public Employees Retirement System

<u>Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Funded by State</u>	<u>Paid by County</u>
2004	\$ 471,154	None	\$ 471,154	\$ 471,154	None (1)
2003	162,608	\$ 69,406	232,014	232,014	None
2002	69,062	65,225	134,287	134,287	None

Police and Firemen's Retirement System

<u>Year</u>	<u>Normal Contribution</u>	<u>Accrued Liability</u>	<u>Total Liability</u>	<u>Funded by State</u>	<u>Paid by County</u>
2004	\$ 647,892	None	\$ 647,892	\$ 518,314	\$ 129,578 (1)
2003	596,168	None	596,168	596,168	None
2002	587,994	\$57,892	645,886	645,886	None

The County had no accrued liability for employees in the Public Employees Retirement System as of December 31, 2004. The County had no accrued liability for employees in the Police and Firemen's Retirement System as of December 31, 2004.

(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: **OTHER POST RETIREMENT BENEFITS**

In addition to the pension benefits described in Note 6, the County currently reimburses health insurance premiums to employees, at least 55 years old, who have retired after twenty-five years or more of service with the County if a non-veteran or twenty years or more of service with the County if a veteran.

The County funds these benefits on a pay-as-you-go basis and therefore does not record accrued expenses related to these benefits. During the year 2004, there were 71 retired employees who received this benefit resulting in the payment of \$419,088.15 in related health care premiums.

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 retirement. The current policy provides one compensated day for every two days accumulated up to a maximum of \$9,000.00.

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.

Note 8: **COMPENSATED ABSENCES (CONT'D)**

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, 2004, accrued benefits for compensated absences are valued at \$2,234,323.57. 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, 2004 of \$1,007,330.34.

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.

The Workforce Investment Act (WIA) temporary employees receive an employer match. WIA will match each employee's deduction up to a total of 8% of annual salary per year. For the year ended December 31, 2004 the WIA employer contributions were \$99,099.00.

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, 2004, the County had lease agreements in effect for the following:

- Capital:
 - None
- Operating:
 - Land and Building (10 Sites)
 - Six (3) Vehicles

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>
2005	\$14,971.32
2006	8,454.64
2007	3,540.00
2008	1,200.00
2009	300.00

Rental payments under operating leases for the year 2004 were \$57,285.96.

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

	<u>Year 2004</u>	<u>Year 2004</u>	<u>Year 2003</u>
Issued			
General:			
Bonds and Notes	\$ 48,716,391.01	\$ 49,477,410.01	\$ 48,366,970.55
Bonds Issued by Another Public Body			
Guaranteed by the County:			
Bonds and Notes	7,585,000.00	9,290,000.00	10,935,000.00
Total Issued	56,301,391.01	58,767,410.01	59,301,970.55
Authorized but not Issued			
General:			
Bonds and Notes	41,656.35	39,966.35	7,491,930.35
Total Authorized but Not Issued	41,656.35	39,966.35	7,491,930.35
Total Issued and Authorized but Not Issued	56,343,047.36	58,807,376.36	66,793,900.90
Deductions:			
Reserve for Payment of Bonds and Notes			400,000.00
Bonds issued by Another Public Body Guaranteed by the County	7,585,000.00	9,290,000.00	10,935,000.00
Bonds issued and Bonds Authorized but not Issued Capital Projects for the County College	6,072,000.00	6,662,000.00	7,237,000.00
Total Deductions	13,657,000.00	15,952,000.00	18,572,000.00
Net Debt	\$ 42,686,047.36	\$ 42,855,376.36	\$ 48,221,900.90

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicated a statutory net debt of 0.809%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General	\$ 56,343,047.36	\$ 13,657,000.00	\$ 42,686,047.36

Net Debt \$42,686,047.36 divided by the Equalized Valuation Basis per N.J.S.A.40A:2-2 as amended, \$5,274,232,252.00 equals 0.809%.

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

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

2% of Equalized Valuation Basis	\$105,484,645.04
Net Debt	<u>42,686,047.36</u>
Remaining Borrowing Power	<u>\$ 62,798,597.68</u>

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

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

<u>Year</u>	<u>General</u>		<u>Green Acres</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2005	\$5,198,000.00	\$1,348,148.00	\$ 75,506.79	\$ 25,992.17	\$ 6,647,646.96
2006	5,150,000.00	1,162,795.00	77,024.48	24,474.47	6,414,293.95
2007	5,462,000.00	957,945.00	78,572.67	22,926.28	6,521,443.95
2008	4,985,000.00	764,505.00	80,151.99	21,346.97	5,851,003.96
2009	3,350,000.00	576,605.00	81,763.03	19,735.93	4,028,103.96
2010-14	8,352,000.00	1,396,210.00	434,137.42	73,357.36	10,255,704.78
2015-19	3,000,000.00	248,500.00	449,824.56	27,936.97	3,726,261.53
2020			41,410.07	622.18	42,032.25
	<u>\$35,497,000.00</u>	<u>\$6,454,708.00</u>	<u>\$1,318,391.01</u>	<u>\$216,392.33</u>	<u>\$43,486,491.34</u>

Note 12: **DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS**

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2004, the following deferred charges are shown on the statement of assets, liabilities, reserves and fund balance of the following fund(s):

	<u>Balance Dec. 31, 2004</u>	<u>2005 Budget Appropriation</u>
Current Fund:		
Emergency Authorization	\$ 851,729.02	\$ 851,729.02

Note 13: **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. Rebate calculations on these bonds are required to be made at least once every five years.

As of December 31, 2004, the County has not prepared a rebate calculation on the above issue.

Note 14: **CHANGE ORDERS**

During the year 2004, the County amended contracts by approving the following change orders that resulted in the total amount of change orders executed for these projects to exceed the originally awarded contract price by more than 20 percent:

<u>Resolution No.</u>	<u>Project Description</u>
2004-49	Provide services for 2003 Ryan White Grant
2004-24	Provide of Trash Removal Services – Cumberland Manor
2004-48	Provide Body Removal Services – County Medical Examiner
2004-252	Provide Drug & Alcohol Treatment Services
2004-290	Provide Food Service & Food Service Management - Cumberland County Jail
2004-295	Provide Trash Removal Services – Various County Buildings
2004-360	Provide of Trash Removal Services – Cumberland Manor
2004-407	Retrofitting Security Doors at the Cumberland County Jail
2004-450	Provide Emergency Services & Dental Care Under Title III-E, Area Plan Grant
2004-450	Provide Respite Services 2004 Area Plan Grant
2004-483	Provide Body Removal Services – County Medical Examiner
2004-498	Provide Food Service & Food Service Management - Cumberland County Jail
2004-657	Provide services for 2004 Ryan White Grant
2004-671	Provide Emergency Services & Dental Care Under Title III-E, Area Plan Grant

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 15: **RISK MANAGEMENT**

The County has adopted a plan of self-insurance for workers' compensation, general liability and automobile liability insurance. The Reserve for Workers' Compensation Insurance, the Reserve for County Insurance and the Reserve for Automobile and Contractors Equipment Physical Damage Insurance Fund in the Trust-- Other Fund have been established to account for and finance its related uninsured risks of loss up to \$250,000.00 per any one accident. The NIA Group Associates, LLC 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, 2004, the balance of estimated payable for the workers' compensation insurance was \$534,536.00, the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported.

The balance of estimated payable for the county general liability insurance was \$391,000.00, the amount that the records of the administrator of the plan show as the estimated maximum amount of potential claims reported, at December 31, 2004.

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

Note 15: **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 2005 or future budgets. At December 31, 2004, the balances of the plans are as follows:

<u>Insurance Plan</u>	<u>Amount</u>
Reserve for Workers' Compensation Insurance--Trust Fund	\$ 288,749.89
Reserve for General Liability Insurance--Trust Fund	1,273,167.12
Reserve for Automobile and Contractors Equipment Physical Damage Insurance -- Trust Fund	148,276.73

The County has a 2005 budget appropriation of \$1,022,578.00 designated as a contribution to the workers' compensation insurance reserve.

Note 16: **GUARANTY 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, 2004 the County has guaranteed \$7,585,000.00 of the Authority's debt.

Note 17: 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, 2004, the Reserve for Farmland Preservation had a balance of \$1,538,651.46.

Note 18: THIRD-PARTY RATE ADJUSTMENTS AND REVENUE

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

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

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

Note 19: LITIGATION

The County is a defendant in several legal proceedings that are in various stages of litigation. It is believed that the outcome, or exposure to the County, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements.

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, 2004

	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Balance December 31, 2003	\$	\$ 11,256,195.97
Increased by Receipts:		
Administrative Fee from Board of Health	400,299.69	
Indirect Cost Allocation--Federal Grants	408,295.67	
Reimbursement of Election Expenses - School Board Election	129,333.86	
Reimbursement of Election Expenses - Primary Election	76,915.19	
Senior Medical Day Care Center	599,667.45	
Motor Vehicle Fine Fund	200,000.00	
Fringe Benefit Reimbursements	2,102,153.39	
State Aid Reimbursement - Debt Service County College	840,205.00	
State Aid Reimbursement - Debt Service Vocational School	132,795.00	
Housing of State Prisoners in County Jails	1,444,145.00	
State Human Services for Mental Health Board	9,000.00	
County Prosecutor - Salary Reimbursement from State of NJ	48,253.74	
911 Coordinator - State Subsidy	30,000.00	
Office on Aging - State Subsidy	58,000.00	
Emergency Communications	13,469.50	
Juvenile Detention Center - Meal Subsidy	44,248.06	
Division of Youth and Family Services	1,205,066.00	
Supplemental Social Security Income	540,746.00	
Maintenance of Patients in State Institutions for Mental Diseases	2,757,280.00	
Maintenance of Patients in State Institutions for Developmental Disabilities	5,020,703.00	
County Social Service Board - Reimbursement	1,100,000.00	
Reimbursement of Election Expenses - Primary / General Election	100,000.00	
Reserve for Payment of Bonds and Notes	535,696.73	
Title IV-Monetary Allowance in Lieu of Rent	544,272.09	
Jail - Inmate Telephone	200,000.00	
Interlocal Agreement - City of Bridgeton - Sunset Lake Dam Debt Service Reimbursement	28,994.00	
Interlocal Agreement with Salem County - Mosquito Control, West Nile Virus	44,315.40	
Miscellaneous Revenue Not Anticipated	482,703.70	
Petty Cash Funds (Contra)	20,275.00	
Taxes Receivable	50,045,000.00	
Added and Omitted Taxes	390,448.20	
Revenue Accounts Receivable	17,345,547.63	
Refunds of Expenditures	240,513.60	
Refunds of Appropriation Reserves	250.27	
Grant Match from Trust-- Other Fund	2,398.00	

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Current Cash and Reconciliation
 Per N.J.S.40A:5-5--Treasurer
 As of December 31, 2004

	<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	\$ 2,090,436.76	
Cash Held by County Treasurer for the County Library	721,525.45	
Interest Earned -- Capital Transportation Program	141,629.49	
Interest Earned -- Chapter 12 Bond Interest	48,682.90	
Cancellation of Appropriated Grant Reserves to Current Fund	680,217.96	
Federal and State Grants Receivable		\$ 18,089,365.60
Reserve for Federal and State Grants -- Unappropriated		2,643,502.11
Current Fund - Cancellation of Grant Receivables		390,137.82
Matching Funds for Grants - Trust and Current Fund		971,612.33
	\$ 90,823,483.73	\$ 22,094,617.86
Decreased by Disbursements:		
2004 Budget Appropriations	84,132,114.15	
Petty Cash Funds (Contra)	20,275.00	
2003 Appropriation Reserves	2,416,504.71	
Accounts Payable	8,132.26	
Chapter 12 Interest Due to NJ Treasurer	48,682.90	
Cancellation of Grant Receivables to Current Fund	390,137.82	
Cash Held by County Treasurer for the Board of Health	2,123,107.96	
Cash Held by County Treasurer for the County Library	739,342.89	
Matching Funds for Grants	971,612.33	
Refund of Prior Year Revenue	6,752.36	
Reserve for Federal and State Grants -- Appropriated		23,192,890.01
Current Fund - Cancellation of Appropriated Grant Reserves		680,217.96
	90,856,662.38	23,873,107.97
Balance December 31, 2004	\$ 12,016,338.51	\$ 9,477,705.86

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Current Cash and Reconciliation
 Per N.J.S.40A:5-5--Treasurer
 As of December 31, 2004

	<u>Per</u>	<u>Add: Deposit in Transit</u>	<u>Less Outstanding</u>	<u>Balance</u>
	<u>Certification</u>	<u>Date</u>	<u>Checks per</u>	<u>Dec. 31, 2004</u>
	<u>Amount</u>	<u>Permanent Record</u>	<u>Dec. 31, 2004</u>	<u>Dec. 31, 2004</u>
Reconciliation Dec. 31, 2004				
Balance per Certification of:				
Fleet Bank, Bridgeton NJ				
Account Nos.:				
Checking	\$ 28,951.89		\$ 28,951.89	\$ -
Colonial Bank, FSB, Bridgeton, NJ				
Account Nos.:				
Certificate of Deposit	7,000,000.00			7,000,000.00
Certificate of Deposit	2,000,000.00			2,000,000.00
Sun National Bank, Vineland, NJ				
Account Nos.:				
Checking	15,571,558.20	01-03-05	496.75	14,081,563.99
Checking	470,567.30			470,567.30
Checking	291,342.13		291,342.13	
Certificate of Deposit	1,000,000.00			1,000,000.00
Certificate of Deposit	3,000,000.00			3,000,000.00
Certificate of Deposit	3,000,000.00			3,000,000.00
Certificate of Deposit	1,000,000.00			1,000,000.00
Certificate of Deposit	6,000,000.00			6,000,000.00
Certificate of Deposit	7,000,000.00			7,000,000.00
	\$ 46,362,419.52	\$	496.75	\$ 44,552,131.29
Analysis of Balance Dec. 31, 2004				
Current Fund				\$ 12,016,338.51
Federal and State Grant Fund				9,477,705.86
Trust Fund				5,517,519.88
Audio-Visual Aid Fund				70,856.16
County Open Space Fund				1,538,651.46
Capital Fund				15,931,059.42
	\$ 44,552,131.29			\$ 44,552,131.29

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Change Funds
 For the Year Ended December 31, 2004

<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, 2004

<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 Taxation	100.00	100.00
Buildings & Grounds	75.00	75.00
County Clerk	200.00	200.00
County Prosecutor	1,000.00	1,000.00
Jail--Prisoners Daily Wage Allowance	5,000.00	5,000.00
Jail--Miscellaneous	300.00	300.00
Juvenile Detention Center	250.00	250.00
Juvenile Detention Center--CAP	300.00	300.00
Manor-Miscellaneous	400.00	400.00
WIA - Work First NJ Early Employ Initiative	5,000.00	5,000.00
Library	200.00	200.00
Planning Board	25.00	25.00
4-H Extension Service	100.00	100.00
Superintendent of Schools	25.00	25.00
Sheriff--Extradition	3,000.00	3,000.00
Sheriff--Subpoena	3,000.00	3,000.00
Sheriff--Misc.	300.00	300.00
Solicitor	300.00	300.00
Surrogate	100.00	100.00
Treasurer	50.00	50.00
	<hr/>	<hr/>
	\$ 20,275.00	\$ 20,275.00
	<hr/> <hr/>	<hr/> <hr/>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Taxes Receivable
 For the Year Ended December 31, 2004

	<u>County Taxes</u>
2004 Levy	\$ 50,045,000.00
Decreased by:	
Collections	<u>\$ 50,045,000.00</u>

Exhibit SA-5

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Added and Omitted Taxes
 For the Year Ended December 31, 2004

	<u>Total</u>	<u>Added Tax</u>	<u>Omitted Tax</u>
Levy per Certification of the County Board of Taxation for Added and Omitted 2003 Taxes Due February 15, 2004	\$ 390,448.20	\$ 316,368.97	\$ 74,079.23
Decreased by:			
Collections	<u>\$ 390,448.20</u>	<u>\$ 316,368.97</u>	<u>\$ 74,079.23</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of Revenue Accounts Receivable
 For the Year Ended December 31, 2004

	<u>Balance</u>	<u>Dec. 31, 2003</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance</u>
					<u>Dec. 31, 2004</u>
Collections Realized as Revenue in 2004 County Budget:					
Miscellaneous Revenues Anticipated:					
County Clerk	\$	28,180.31	\$ 1,110,773.84	\$ 1,027,057.24	\$ 111,896.91
Surrogate		2,222.88	103,207.89	99,662.45	5,768.32
Sheriff			244,899.92	244,899.92	
Interest on Investments:					
Treasurer			556,234.65	556,234.65	
Cumberland Manor		68.02	4,796.08	4,707.91	156.19
Clerk		31.46	2,740.20	2,688.32	83.34
Surrogate		7.05	158.38	119.41	46.02
Sheriff		162.06	2,529.32	2,494.53	196.85
Jail - Work Release			23.45	21.94	1.51
Board of Hospital Patients -- County Adjuster			679.00	679.00	
Juvenile Detention Center Room and Board		160,810.00	997,653.00	929,527.00	228,936.00
Cumberland Manor		27,774.25	13,476,412.28	13,500,893.45	3,293.08
Board of County Patients in State and Other Institutions -- County Adjuster			53,398.45	53,398.45	
Special Items of Revenue Anticipated:					
County Clerk			661,318.19	661,318.19	
Surrogate			105,585.69	105,585.69	
Sheriff			126,887.06	126,887.06	
Miscellaneous Revenue not Anticipated in 2004 Budget:					
Jail -- Work Release Fees		925.11	12,597.67	13,447.57	75.21
Prosecutor Discovery Fees		798.50	12,117.85	12,324.85	591.50
Rental -- SJ Drug Treatment			3,600.00	3,600.00	
	\$	<u>220,979.64</u>	\$ <u>17,475,612.92</u>	\$ <u>17,345,547.63</u>	\$ <u>351,044.93</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)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2004

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2003</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, 2004</u>
Federal Grants (Cont'd):						
U.S. Bureau of Justice:						
Passed Through State Department of Law and Public Safety:						
Division of Criminal Justice:						
Sexual Assault Nurse Examiner (SANE)	\$ 11,200.00			\$ 11,200.00		
Sexual Assault Nurse Examiner (SANE)	68,976.00			25,813.00		
Sexual Assault Nurse Examiner (SANE)	24,505.00	\$ 48,049.00	\$ 27,422.00	(43,163.00)	\$	\$ 45,132.00
Sexual Assault Nurse Examiner (SANE)		12,613.00				12,613.00
Victims of Crime Act (10/1/01-9/30/02)	214,831.00		257,994.00	43,163.00		
Victims of Crime Act (10/1/03-9/30/04)		322,248.00	9,107.00			313,141.00
Edward Byrne Memorial State and Local Law Enforcement						
Multi-Juris Narcotics	29,000.00		29,000.00			
Multi-Juris Narcotics		199,585.00	173,585.00			26,000.00
Law Enforcement Block Grant	24,105.00		24,105.00			
Law Enforcement Block Grant		21,581.00	21,581.00			
Community Gun Violence Prosecutor	10,614.57		36,102.28			11,400.29
Internet Crimes Against Children	191.51			191.51		
Project Sentry	198,941.00		65,871.57			
Community Prosecution Planning Grant	140,073.64		79,274.64			133,069.43
Juvenile Justice Commission - G.A.P.P. Program Funding	2,312.00			2,312.00		60,799.00
Division of Traffic Safety:						
Diversity Partnership Grant	4,325.93			4,325.93		
Diversity Partnership Grant	2,117.05			2,117.05		
Child Safety Education Grant	126.39			126.39		
Child Safety Education Grant	76.09			76.09		
Child Safety Education Grant		59,600.00	45,235.53			14,364.47
State & Community Highway Safety Grant	9,490.61			9,490.61		
State & Community Highway Safety Grant	2,610.66			2,610.66		
State & Community Highway Safety Grant		66,700.00				66,700.00
Juvenile Accountability Incentive Grant (JAIG)	633.76			633.76		
Juvenile Accountability Incentive Grant (JAIG)	13,837.13		13,837.13			
Juvenile Accountability Incentive Grant (JAIG)	76,310.77					76,310.77
Juvenile Accountability Incentive Grant (JAIG)	66,931.00					66,931.00
Juvenile Accountability Incentive Grant (JAIG)		53,326.00				53,326.00
U.S. Department of Labor:						
Passed Through Department of Labor:						
Workforce Investment Act (7/1/00-6/30/01)	151,828.00					151,828.00
Workforce Investment Act (7/1/01-6/30/02)	505,641.00					505,641.00
Workforce Investment Act (7/1/02-6/30/03)	802,898.00					651,057.88
Workforce Investment Act (7/1/03-6/30/04)	647,508.00		1,961,723.12	(151,840.12)		
Workforce Investment Act (7/1/04-6/30/05)		5,461,429.00	2,666,521.00	151,840.12		2,794,908.00

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2004

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2003</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, 2004</u>
Federal Grants (Cont'd):						
U.S. Department of Labor (Cont'd):						
Passed Through Department of Labor (Cont'd):						
Welfare to Work - Competitive Grant	\$ 804,471.86	\$ 499,562.00	\$ 409,518.86			\$ 394,953.00
Faith Based & Community Based Organizations			36,297.48			463,264.52
Passed Through Department of Human Services:						
Job Training Partnership Act (7/1/99 - 6/30/00)	1,224,411.63					1,224,411.63
WFNJ General Assistance / Food Stamps	180,389.00	180,389.00				303,586.00
WFNJ General Assistance / Food Stamps	102,847.00	230,443.00	29,704.00			668,818.00
Work First in New Jersey (7/1/99 - 6/30/00)	668,818.00					752,388.00
Work First in New Jersey (7/1/00 - 6/30/01)	752,388.00					680,161.00
Work First in New Jersey (7/1/01 - 6/30/02)	680,161.00					525,027.00
Work First in New Jersey (7/1/02 - 6/30/04)	602,491.00	590,384.00	667,848.00			153,000.00
One Ease-E Link	153,000.00					207,183.00
DHS Special Initiative & Transportation		418,834.00	211,651.00			
Federal Transit Administration:						
Passed Through N.J. Transit:						
Federal Transit Capital and Operating Assistance Formula Grants						
Section 9 - Prior Years	91,062.62		(24,578.15)	\$ (115,640.77)		
Section 5307 Operating & Capital Assistance	56,866.00		56,866.00			
Section 5307 Operating & Capital Assistance	42,412.00		28,100.00		\$ 14,312.00	
Section 5307 Operating & Capital Assistance	46,493.10		42,054.15		4,438.95	
Section 5307 Operating & Capital Assistance	177,534.00		177,534.00			169,535.00
Section 5307 Operating & Capital Assistance	653,000.00	1,110,804.00	483,465.00			1,110,804.00
JARC Interlocal Agreement (Improvement Author)	350,000.00		179,197.44			170,802.56
Northwest Blvd - CR615	1,219,505.00		834,339.25			385,165.75
Buckshutem Rd - CR 670 Resurf	1,368,795.00		1,086,549.49			282,245.51
ISTEA - Mauricetown Bypass	229,696.40					229,696.40
ISTEA - Roadstown Road (CR 626)	270,700.00					270,700.00
Section 5311 Capital & Operating	4,521.33				4,521.33	
Section 5311 Admin & Program	3,086.00		3,086.00			
Section 5311 Admin & Program	175,736.00	253,251.00	190,606.54			62,644.46
Section 5311 FTA - 7/1/2002 to 6/30/2003			175,736.00			234,180.11
Section 5311 FTA - 7/1/2004 to 6/30/2005		278,075.00	43,894.89			1,094,089.16
Intermodal Surface Transportation Efficiency Act	1,094,089.16		129,663.00			202,778.11
Intermodal Surface Transportation Efficiency Act	332,441.11					431,390.32
Intermodal Surface Transportation Efficiency Act	431,390.32					4,819,939.36
Intermodal Surface Transportation Efficiency Act		4,819,939.36				
Subregional Planning Grant	32,000.00	68,000.00	39,581.96		32,000.00	28,418.04
Subregional Planning Grant						(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2004

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2003</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, 2004</u>
Federal Grants (Cont'd):						
U.S. Department of Action:						
Direct Programs:						
Retired Senior Volunteer Program - Grant	\$ 2,072.00				\$ 2,072.00	
Retired Senior Volunteer Program - Grant	26,613.00	\$ 26,613.00	\$ 53,226.00			\$ 26,613.00
Retired Senior Volunteer Program - Grant		26,613.00				400,000.00
Small Cities Block Grant		400,000.00				
FEMA		2,211.00	2,211.00			
Federal Emergency Management Agency:						
Passed Through State Department of Law and Public Safety:					2,000.00	
FEMA Domestic Preparedness Vulnerability Assess	2,000.00					
U.S. Department of Housing and Urban Development:						
Empowerment Zone	4,960,925.53		2,109,121.96			2,851,803.57
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	34,580.00					34,580.00
Cultural and Heritage Commission - Promotions for the Arts		135,729.00	100,779.00			34,950.00
U.S. Department of the Interior:						
National Parks Service Grant	12,000.00					12,000.00
National Parks Service Grant	30,000.00		30,000.00			
Total Federal Grants	<u>21,418,675.44</u>	<u>19,927,518.36</u>	<u>\$ 15,155,651.17</u>	<u>\$ (115,640.77)</u>	<u>286,724.78</u>	<u>25,788,177.08</u>

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2004

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2003</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, 2004</u>
State Grants:						
Department of Health:						
Right to Know	\$ 2,462.00	\$ 9,848.00	2,462.00		\$ 12,394.00	\$ 2,462.00
Tobacco Control Prevention and Education Services	12,394.00		7,386.00		2,640.00	
Tobacco Age Sale Enforcement - 2001	2,640.00				4,572.00	
Comprehensive Alcoholism and Drug Abuse Program	4,572.00					
Comprehensive Alcoholism and Drug Abuse Program	176,524.00		176,524.00			
Comprehensive Alcoholism and Drug Abuse Program		534,560.00	419,663.00			114,897.00
Department of Health:						
Local Information Network & Communication System (LINCS):						
Information & Technology	8,200.00		8,165.90		34.10	
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:						
IDRC - Intox Driver Resource Center		13,151.00				13,151.00
Alliance to Prevent Alcoholism and Drug Abuse Program	2,158.13				2,158.13	
Alliance to Prevent Alcoholism and Drug Abuse Program	0.09				0.09	
Alliance to Prevent Alcoholism and Drug Abuse Program	132,345.59		128,824.52		3,521.07	
Alliance to Prevent Alcoholism and Drug Abuse Program		224,960.00	99,328.71		10,000.00	125,631.29
Drug Court Referrals	10,000.00					
Department of State:						
Historical Commission, Operating Support Grant	5,000.00		5,000.00			
Historical Commission, Operating Support Grant	15,000.00		15,000.00			15,000.00
Historical Commission, Operating Support Grant		15,000.00				
Cumberland County Courthouse Clock Tower Restoration	13,006.35				13,006.35	
2003 Local Bikeway Program Grant	20,000.00		15,000.00			5,000.00
New Jersey State Council on the Arts:						
Multicultural Arts Programming Grant	11,250.00		11,250.00			
Multicultural Arts Programming Grant	15,000.00		11,250.00			3,750.00
Department of Health and Senior Services:						
Commission for the Blind and Visually Impaired:						
Blind & Visually Impaired	3,750.00		3,750.00			
Blind & Visually Impaired	5,161.00		5,161.86	\$ 0.86		6,412.14
Blind & Visually Impaired		20,162.00	13,749.00	(0.86)		
Counseling on Health Insurance for Medicare Enrollees (CHIME)	64.00		64.00			
Counseling on Health Insurance for Medicare Enrollees (CHIME)	1,529.00				1,529.00	
Augmenting Mental Health	6,000.00		6,000.00			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2004

<u>Program</u>	<u>Balance Dec. 31, 2003</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2004</u>
State Grants (Cont'd):						
Department of Community Affairs:						
Handicapped Person's Recreation Opportunities Act	\$ 25.00				\$ 25.00	
Handicapped Person's Recreation Opportunities Act	2,500.00	\$ 2,500.00	2,500.00			2,500.00
Handicapped Person's Recreation Opportunities Act			10,000.00			40,000.00
State Development Plan / Smart Growth	354,912.00	50,000.00	154,912.00			200,000.00
Watershed Mgt/Public Education Grant						
Division of Housing:						
Social Service for the Homeless	6,187.00				6,187.00	
Social Service for the Homeless	108.00				108.00	
Social Service for the Homeless	634.00				634.00	
Social Service for the Homeless		285,888.00	202,944.00			82,944.00
Department of Education:						
Project Vision Pilot Program		50,000.00			3,000.00	50,000.00
Comprehensive Education Improvement Act	3,000.00				9,000.00	
Comprehensive Education Improvement Act	4,500.00		74,250.00			
Comprehensive Education Improvement Act		99,000.00	99,000.00			
Department of Environmental Protection and Energy:						
State Aid - County Environmental Health Act	15,583.00		14,183.00		1,400.00	107,383.00
State Aid - County Environmental Health Act	173,028.00		65,645.00			137,446.00
State Aid - County Environmental Health Act		155,338.00	17,892.00			10,000.00
USTI - Supplemental Funding	10,000.00					
Division of Housing:						
Small Cities Emergency Housing Repairs	-	19,000.00				19,000.00
Clean Communities		86,615.28	86,615.28			
Department of Transportation:						
Municipal Stormwater Reg Grant		10,000.00	7,500.00			2,500.00
Local Bridge Bond Act of 1999	28,168.50					28,168.50
2004 Capital Transportation Program		2,626,000.00	2,626,000.00			
Transportation Trust Discretionary - Main Road Vineland	161,751.44		161,751.42	0.02		
Department of Law and Public Safety:						
Division of State Police:						
911 Coordinator Funding Oets		25,000.00	11,111.00		13,889.00	
Decontamination Trailer			74,990.00		10.00	
Cumberland Emergency Exercises			25,000.00			
SLAHEOP (All Hazards Emerg OP)		8,935.53	28,935.53			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2004

<u>Program</u>	<u>Balance Dec. 31, 2003</u>	<u>Budget Statement of Revenues</u>	<u>Received</u>	<u>Transfers</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2004</u>
State Grants (Cont'd):						
Department of Law and Public Safety:						
Division of State Police:						
Automation of Emergency Operations Center	\$ 11,485.53	\$	5,554.65		\$ 5,930.88	\$ 22,774.59
Automation of Emergency Operations Center	42,700.00		19,925.41			27,070.00
Automation of Emergency Operations Center		\$ 27,070.00				106,680.41
State Homeland Security Grant	142,119.00		35,438.59			1,001,657.00
State Homeland Security Grant		1,011,657.00	10,000.00			3,935.00
Cert-Comm Emerg Response Team	3,935.00					534,702.42
State Homeland Security Grant - II	1,060,771.00		526,068.58			10,000.00
Special Needs Planning Grant		10,000.00				10,000.00
DIADvisor Flood Warning System		10,000.00				2,000.00
Buckle Up SJ Seat Belt Initiative		2,000.00				57,143.00
SHSGP - Phase II - Explosive Detecting Canine	57,143.00				10,148.66	
Prosecutor Insurance Fraud Reimbursement Program	10,148.66		21,363.00		319.07	
Prosecutor Insurance Fraud Reimbursement Program	21,682.07	48,078.00	33,911.58			
Prosecutor Insurance Fraud Reimbursement Program						14,166.42
New Jersey Transit:						
Senior Citizen and Disabled Resident Transportation Assistance Act			59,002.66	\$ 61,909.33	2,906.67	
Senior Citizen and Disabled Resident Transportation Assistance Act	9,104.48		62,835.92	53,731.44		
Senior Citizen and Disabled Resident Transportation Assistance Act	13,092.45		13,092.45			
Senior Citizen and Disabled Resident Transportation Assistance Act	160,545.19		126,941.15			33,604.04
Senior Citizen and Disabled Resident Transportation Assistance Act		436,995.00	127,811.66			309,183.34
Veterans Transportation System	9,868.00		9,868.00			
Veterans Transportation System	3,500.00	14,000.00	4,664.00			9,336.00
Senior Health Ins Prog Ship						3,500.00
Senior Health Ins Prog Ship		6,000.00				6,000.00
Total State Grants	2,859,347.48	5,894,707.81	5,648,285.87	115,640.77	103,413.04	3,117,997.15
Total--All Grants	\$ 24,278,022.92	\$ 25,822,226.17	\$ 20,803,937.04	\$ -	\$ 390,137.82	\$ 28,906,174.23

Transferred from Unappropriated Grant Reserves
 Cash Receipts

\$ 2,714,571.44
18,089,365.60
 \$ 20,803,937.04

COUNTY OF CUMBERLAND
CURRENT FUND

Statement of 2003 Appropriation Reserves
For the Year Ended December 31, 2004

	Balance Dec. 31, 2003		Balance After Modification	Paid or Charged	Balance Lapsed
	<u>Encumbered</u>	<u>Reserved</u>			
General Government					
Board of Chosen Freeholders:					
Salaries and Wages - Freeholders		\$ 1,226.37	\$ 1,226.37	\$ 1,218.37	\$ 8.00
Other Expenses - Freeholders	\$ 1,838.70	9,396.85	11,235.55	2,593.43	8,642.12
County Clerk:					
Salaries and Wages	13,605.52	13,960.85	12,684.85	4,828.29	7,856.56
Other Expenses		31,472.09	45,077.61	16,806.45	28,271.16
Department of Finance:					
Salaries and Wages	5,738.25	29,664.39	29,664.39	10,102.32	19,562.07
Other Expenses	90,000.00	26,529.10	12,060.75	6,047.84	6,012.91
Auditor		1,793.40	124,000.00	124,000.00	
Computerized Data Processing:					
Salaries and Wages	27,412.18	10,297.58	10,297.58	2,294.58	8,003.00
Other Expenses		4,473.32	31,885.50	25,008.97	6,876.53
Board of Taxation:					
Salaries and Wages		5,977.18	5,977.18	1,364.27	4,612.91
Other Expenses	139.30	5,577.22	5,716.52	415.96	5,300.56
Board of Elections:					
Salaries and Wages		3,013.93	3,174.93	3,174.78	0.15
Other Expenses	12,497.53	43,958.71	56,456.24	15,499.31	40,956.93
Legal Department - County Counsel:					
Salaries and Wages		577.82	577.82	547.93	29.89
Other Expenses	59,440.25	15,902.76	75,343.01	42,198.20	33,144.81
County Surrogate:					
Salaries and Wages		13,441.72	13,441.72	2,897.52	10,544.20
Other Expenses	558.25	516.38	1,074.63	735.42	339.21
County Adjuster's Office:					
Other Expenses	560.70	21,566.81	22,127.51	6,951.71	15,175.80
Planning and Development:					
Salaries and Wages		48,808.54	48,808.54	6,358.43	42,450.11
Other Expenses	20,652.78	29,411.68	50,064.46	18,430.82	31,633.64

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND

Statement of 2003 Appropriation Reserves
For the Year Ended December 31, 2004

	<u>Balance</u>							
	<u>Encumbered</u>	<u>Dec. 31, 2003</u>	<u>Reserved</u>	<u>Balance After</u>	<u>Paid or</u>	<u>Balance</u>	<u>Charged</u>	<u>Lapsed</u>
				<u>Modification</u>				
General Government (Cont'd)								
Buildings and Grounds:								
Salaries and Wages		\$	45,138.01	\$	10,590.94	\$	34,547.07	
Other Expenses	\$ 115,010.86		61,846.62	176,857.48	96,477.63	80,379.85		
<u>Regulation / Code Enforcement</u>			500.00	500.00		500.00		
County Board of Construction Appeals								
Consumer Affairs / Weights and Measures:								
Salaries and Wages	94.88		1,945.17	1,945.17	1,834.35	110.82		
Other Expenses			2,716.41	2,811.29	21.31	2,789.98		
<u>Insurance</u>			2,902.65	2,902.65		2,902.65		
Other Insurance Premiums								
Group Insurance Plan - Employee	108,580.15		327,704.80	123,284.95	179.95	123,105.00		
<u>Public Safety</u>								
Emergency Medical Services Training & Dispatch Center:								
Salaries and Wages			8,487.50	8,487.50	2,119.32	6,368.18		
Other Expenses	42,623.78		5,033.75	47,657.53	40,991.61	6,665.92		
Emergency Management Services:								
Salaries and Wages			1,507.90	1,807.90	1,762.39	45.51		
Other Expenses	4,364.13		2,491.65	6,855.78	2,331.52	4,524.26		
Sheriffs' Office:								
Salaries and Wages			59,330.35	59,330.35	24,985.05	34,345.30		
Other Expenses	75,391.75		52,026.24	127,417.99	73,052.78	54,365.21		
County Medical Examiner - Other Expenses	6,501.00		448.74	6,949.74	4,029.00	2,920.74		
Prosecutors Office:								
Salaries and Wages			77,242.48	77,242.48	35,789.41	41,453.07		
Other Expenses	11,631.45		10,647.76	22,279.21	15,402.62	6,876.59		
Jail:								
Salaries and Wages			78,768.45	78,768.45	69,822.72	8,945.73		
Other Expenses	291,203.70		208,511.23	799,714.93	573,613.71	226,101.22		
Juvenile Detention:								
Salaries and Wages			77,961.53	77,961.53	15,006.12	62,955.41		
Other Expenses	67,131.01		21,827.63	88,958.64	65,012.81	23,945.83		

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND

Statement of 2003 Appropriation Reserves
For the Year Ended December 31, 2004

	<u>Balance</u>							
	<u>Encumbered</u>	<u>Reserved</u>	<u>Balance After</u>	<u>Paid or</u>	<u>Balance</u>			
	Dec. 31, 2003		<u>Modification</u>	<u>Charged</u>	<u>Lapsed</u>			
Roads and Bridges								
Roads and Bridges:								
Salaries and Wages		\$ 13,227.80	\$ 14,027.80	\$ 13,961.90	\$ 65.90			
Other Expenses	\$ 149,011.30	\$ 8,788.39	\$ 157,799.69	\$ 143,520.13	\$ 14,279.56			
Traffic Engineer:								
Salaries and Wages	\$ 34,786.64	\$ 15,827.24	\$ 15,827.24	\$ 896.56	\$ 14,930.68			
Other Expenses		\$ 0.91	\$ 34,787.55	\$ 31,066.81	\$ 3,720.74			
Engineering Department:								
Salaries and Wages		\$ 15,354.26	\$ 15,354.26	\$ 5,471.40	\$ 9,882.86			
Other Expenses	\$ 342.10	\$ 567.20	\$ 909.30	\$ 637.28	\$ 272.02			
Mosquito Control N.J.S.A. (26:9-27et al):								
Salaries and Wages		\$ 18,873.00	\$ 18,873.00	\$ 3,739.10	\$ 15,133.90			
Other Expenses	\$ 5,211.89	\$ 827.28	\$ 6,039.17	\$ 5,198.48	\$ 840.69			
Health and Welfare								
Burial of Indigent	\$ 350.00	\$ 5,300.00	\$ 5,650.00	\$ 550.00	\$ 5,100.00			
Office on Aging and Disabled:								
Salaries and Wages		\$ 28,869.72	\$ 28,869.72	\$ 6,385.32	\$ 22,484.40			
Other Expenses	\$ 8,138.98	\$ 89,398.84	\$ 97,537.82	\$ 37,308.38	\$ 60,229.44			
Alcoholic & Drug Abuse Treatment Clinic:								
Salaries and Wages		\$ 30,469.87	\$ 30,469.87	\$ (38,276.73)	\$ 68,746.60			
Other Expenses	\$ 1,082.04	\$ 24,147.50	\$ 25,229.54	\$ (1,556.86)	\$ 26,786.40			
Peer Grouping:								
Salaries and Wages - Office on Aging & Disabled		\$ 1,095.25	\$ 1,095.25	\$ 219.34	\$ 875.91			
Contributions to Social Service Agencies	\$ 65,480.50	\$ 36,663.67	\$ 102,144.17	\$ 75,411.04	\$ 26,733.13			
County Social Service Board - Administration								
Human Services:								
Other Expenses		\$ 2,000.00	\$ 1,372.19		\$ 1,372.19			
Contributions to Social Service Agencies		\$ 1,425.69	\$ 2,053.50	\$ 2,053.50				
Cumberland Manor:								
Salaries and Wages		\$ 97,742.76	\$ 97,742.76	\$ 87,881.21	\$ 9,861.55			
Other Expenses	\$ 549,490.25	\$ 172,128.52	\$ 721,618.77	\$ 537,789.16	\$ 183,829.61			

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND
 Statement of 2003 Appropriation Reserves
 For the Year Ended December 31, 2004

	<u>Balance</u>		<u>Balance After</u>	<u>Paid or</u>	<u>Balance</u>
	<u>Encumbered</u>	<u>Reserved</u>			
	Dec. 31, 2003				
<u>Parks, Recreation, Public Celebrations and Public Ceremonies</u>					
Recreation Commission (RS 40:12-1 et. seq.):					
Salaries and Wages	\$ 2,985.00	\$ 312.67	\$ 312.67	\$ 262.64	\$ 50.03
Other Expenses		17,949.85	20,934.85	6,053.45	14,881.40
<u>War Veterans Burial & Grave Decorations:</u>					
Salaries and Wages	2,048.34	564.64	564.64	452.16	112.48
Other Expenses		7,753.09	9,801.43	2,170.83	7,630.60
<u>Education</u>					
Reimbursement for Residents Attending Out of County					
Two Year Colleges (N.J.S. 18A 64A:23)		20,122.28	20,122.28	3,448.92	16,673.36
<u>County Extension Service Farm and Home Demonstrations:</u>					
Salaries and Wages		46,637.77	46,637.77	4,567.09	42,070.68
Other Expenses	15,886.21	4,823.69	20,709.90	15,678.65	5,031.25
<u>Office of the County Superintendent of Schools:</u>					
Salaries and Wages	6,437.37	1,857.54	1,872.54	1,872.53	0.01
Other Expenses		5,527.49	11,964.86	5,025.01	6,939.85
Longevity:					
Educational Fund		10,164.20	11,164.20	10,590.28	573.92
<u>Utilities</u>					
Central Switchboard:					
Salaries and Wages		8,667.52	8,667.52	1,041.93	7,625.59
Other Expenses	16,154.51	81,115.89	97,270.40	34,638.46	62,631.94
Lighting on Highways and Bridges	6,400.00	7,781.65	14,181.65	6,128.50	8,053.15
<u>Utilities</u>					
Postage	78.95	512.77	591.72	(2,294.79)	2,886.51
Facilities Costs	63,709.42	422,339.60	486,049.02	156,659.93	329,389.09
Gasoline		12,824.02	12,824.02	11,925.46	898.56
Matching Funds for Grants		10,386.50	10,386.50		10,386.50
Contingent	24,625.00	30,192.56	54,817.56	24,624.75	30,192.81

(Continued)

COUNTY OF CUMBERLAND
CURRENT FUND

Statement of 2003 Appropriation Reserves
For the Year Ended December 31, 2004

	<u>Balance</u> <u>Dec. 31, 2003</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>			
Regulatory Expenditures:					
Contribution to					
Social Security System (OASI)	\$	39,825.97	\$ 39,825.97	\$ (1,545.99)	\$ 41,371.96
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)		4,104.56	4,104.56	(69.09)	4,173.65
	<u>\$ 1,907,194.67</u>	<u>\$ 2,660,777.73</u>	<u>\$ 4,567,972.40</u>	<u>\$ 2,517,984.58</u>	<u>\$ 2,049,987.82</u>

Payments	\$ 2,416,504.71
Refunds	(250.27)
Transfer to Accounts Payable	<u>101,730.14</u>
	<u>\$ 2,517,984.58</u>

COUNTY OF CUMBERLAND
CURRENT FUND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Encumbrances
 For the Year Ended December 31, 2004

	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Balance Dec. 31, 2003	\$ 1,907,194.67	\$ 5,044,880.20
Increased by Charges to:		
2004 Budget Appropriations	\$ 2,043,664.31	
Reserve for Federal and State Grants -- Appropriated		\$ 4,749,957.30
	<u>2,043,664.31</u>	<u>4,749,957.30</u>
Decreased by:	3,950,858.98	9,794,837.50
Transfer to Appropriation Reserves	1,907,194.67	
Reserve for Federal and State Grants -- Appropriated		<u>5,044,880.20</u>
	<u>1,907,194.67</u>	<u>5,044,880.20</u>
Balance Dec. 31, 2004	<u>\$ 2,043,664.31</u>	<u>\$ 4,749,957.30</u>

COUNTY OF CUMBERLAND
CURRENT FUND
 Schedule of Accounts Payable
 For the Year Ended December 31, 2004

Balance Dec. 31, 2003		\$ 42,370.82
Increased by:		
Transfer from Appropriation Reserves		101,730.14
		144,100.96
Decreased by:		
Payments	\$ 8,132.26	
Accounts Payable Canceled	2,869.85	
		11,002.11
Balance Dec. 31, 2004		\$ 133,098.85

Analysis of Balance Dec. 31, 2004

NJ Department of State		\$ 1,050.00
Cream Ridge Environmental, Inc.		3,000.00
NJ Department of State		2,000.00
American Bus Association		995.00
Dr. David C. Watts		5,668.00
SJ Hospital System - Bridgeton		1,726.99
Exhibit Resource Center, Inc.		930.00
J/M Radio Shack		34.00
Radar Security Systems, Inc.		150.00
Lieze Associates Inc.		302.32
Enterprise Uniforms II Inc.		15,194.73
Underwood Memorial Hospital		317.67
Panasonic Comm & Systems Co		664.54
NJ Department of State		1,000.00
Sequoia Voting Systems Inc		2,178.18
Phoenix Communications Inc.		18,395.00
Lawmen Supply Company of NJ		13,895.60
Nazareth Hospital		4,653.93
Lawmen Supply Company of NJ		1,261.86
A.R.D. Uniforms		10,660.98
Tektron Corp.		335.42
Dr. Gilbert Shuster		1,660.00
Richard Cohen Associates		860.00
Enterprise Uniforms II Inc.		10,559.27
IKON Office Solutions		143.92
Catholic Social Services		556.87
Internal Medicine Associates		0.08
Allied Fire & Safety Equip Inc.		30.57
Cohanzick Orthopedics PA		22.63
Minotola National Bank		112.00
Comcast		13,610.00
Goslin-Nissen Fire Protection		1,000.00
Modern Gas Company Inc		129.29
City of Bridgeton		20,000.00
		\$ 133,098.85

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Due To NJ - Reserve for Capital Transportation Program Expenditures
For the Year Ended December 31, 2004

Balance Dec. 31, 2003	\$	127,939.21
Increased by:		
Interest Earned -- Capital Transportation Program		141,629.49
		269,568.70
Decreased by:		
Anticipated as Revenue in 2004 Budget		127,000.00
Balance Dec. 31, 2004	\$	142,568.70

Exhibit SA-12

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Due To NJ - Reserve for Chapter 12 Bond Interest Expenditures
For the Year Ended December 31, 2004

Accrued in 2004:		
Interest Earned -- Due to State of New Jersey Chapter 12 Bond Interest	\$	48,682.90
Decreased by:		
Payments to State of New Jersey	\$	48,682.90

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held by County Treasurer
For the Board of Health
For the Year Ended December 31, 2004

Balance Dec. 31, 2003		\$ 2,203,910.44
Increased by:		
Interest Earnings Allocation from Current Fund	\$ 25,524.01	
Funds Collected for the Board of Health	<u>2,064,912.75</u>	
		<u>2,090,436.76</u>
		4,294,347.20
Decreased by:		
Payments for the Board of Health		<u>2,123,107.96</u>
Balance Dec. 31, 2004		<u><u>\$ 2,171,239.24</u></u>

Exhibit SA-14

COUNTY OF CUMBERLAND
CURRENT FUND
Statement of Cash Held By County Treasurer
For the County Library
For the Year Ended December 31, 2004

Balance Dec. 31, 2003		\$ 137,954.87
Increased by:		
2004 Budget Appropriation	\$ 585,000.00	
Funds Collected for the County Library	<u>136,525.45</u>	
		<u>721,525.45</u>
		859,480.32
Decreased by:		
Payments for the County Library		<u>739,342.89</u>
Balance Dec. 31, 2004		<u><u>\$ 120,137.43</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, 2004

	<u>Balance</u> <u>Dec. 31, 2003</u>	<u>Collected</u>	<u>Anticipated as</u> <u>Revenue in</u> <u>Budget</u>	<u>Balance</u> <u>Dec. 31, 2004</u>
Federal Grants:				
U.S. Department of Health and Human Services: Passed Through State Department of Community Affairs: Special Services for the Aging - Title III, Part C - Nutrition Services: Program Income	\$ 69,571.44	\$	69,571.44	
U.S. Department of Labor: Passed Through Department of Labor: Job Training Partnership Act (Interest Earned)	78,406.77	\$ 5,502.11	\$	83,908.88
Total Federal Grants	<u>147,978.21</u>	<u>5,502.11</u>	<u>69,571.44</u>	<u>83,908.88</u>
State Grants:				
Department of Community Affairs: Handicapped Person's Recreation Opportunities Act	875.00		-	875.00
Department of Agriculture: Right to Farm Grant	4,516.30		-	4,516.30
N.J. Department of Transportation: 2004 Capital Transportation Program	2,626,000.00	2,626,000.00	2,626,000.00	2,626,000.00
Department of Community Affairs: Small Cities Emergency Housing Repairs	25,974.59		19,000.00	6,974.59
Department of State: Historical Commission, Operating Support Grant		12,000.00		12,000.00
Total State Grants	<u>2,657,365.89</u>	<u>2,638,000.00</u>	<u>2,645,000.00</u>	<u>2,650,365.89</u>
Total--All Grants	<u>\$ 2,805,344.10</u>	<u>\$ 2,643,502.11</u>	<u>\$ 2,714,571.44</u>	<u>\$ 2,734,274.77</u>

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2004

	Balance Dec. 31, 2003	Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2004
	Encumbered	Reserved					
Federal Grants:							
U.S. Department of Health and Human Services:							
Passed Through N.J. Department of Health and Senior Services:							
Special Services for the Aging - Title III, Part C - Nutrition Services:							
Older Americans	\$	2,668.66	\$	2,668.66		\$	2,668.66
Special Services for the Aging - Title III, Part C - Nutrition Services:							
Older Americans	29,528.12			29,528.12		29,528.12	
Older Americans	79,297.14			79,297.14		79,297.14	
Special Services for the Aging - Title III, Part C - Nutrition Services:							
Older Americans	331,049.14		\$	505,279.90	\$	(51,732.14)	\$
Older Americans			\$	1,657,830.72	51,524.00		116,774.28
Passed Through N.J. Department of Human Services:							
Medical Assistance			1,362.46	1,362.46		1,362.46	
Medical Assistance	3,114.00	192.19	3,306.19	3,175.94		130.25	
Medical Assistance				13,638.57			177.43
Childhood Lead Poisoning Prevention		15,043.05	15,043.05	15,043.05		15,043.05	
Childhood Lead Poisoning Prevention	13,711.21	35,605.11	49,316.32	40,102.87		9,213.45	
Childhood Lead Poisoning Prevention				31,194.59			38,805.41
Federal Abstinence Education Program			4,198.82	4,198.82		4,198.82	
Social Services Block Grant (Health)		7,399.68	7,399.68	17,432.01		7,399.68	
Social Services Block Grant (Health)		24,015.41	24,015.41	22,730.00		1,285.41	
Social Services Block Grant (Health)		32,690.60	32,690.60	26,857.00		5,833.60	
Social Services Block Grant (Health)	35,368.25	25,003.39	60,371.64	34,885.12	(25,486.52)		12,487.91
Social Services Block Grant (Health)			279,187.00	292,205.61	25,486.52		
Social Services Block Grant (Alcohol)			7,923.64	7,923.64			
Social Services Block Grant (Alcohol)			81,967.00	71,123.94			10,843.06
HIV Emergency Relief	332,542.80	7,000.45	7,000.45	341,179.78	(50,660.78)	7,000.45	
HIV Emergency Relief		59,297.74	391,840.54	886,594.23	50,660.78		11,964.55
Division of Youth and Family Services - Juvenile Justice Commission:							
State and Community Partnership	445.68		445.68				445.68
State and Community Partnership	907.61		4,778.38			4,778.38	
State and Community Partnership	4,860.00	3,670.77	12,347.44	7,017.54		5,329.90	
State and Community Partnership	372.29	7,487.44	8,130.14	1,721.25			6,408.89
State and Community Partnership	23,909.32	7,757.85	60,756.76	40,047.32			20,709.44
State and Community Partnership				364,969.02			49,422.98
Juvenile Justice Commission G.A.P.P.F.				(2,313.00)			
Social Services Block Grant (HSAC/CIAC)	84.64	907.73	992.37				
Social Services Block Grant (HSAC/CIAC)		1,032.77	1,032.77				
Social Services Block Grant (HSAC/CIAC)	5,440.57	757.07	6,197.64	6,097.28		100.36	
Social Services Block Grant (HSAC/CIAC)			139,508.00	125,727.69			13,780.31
Passed Through N.J. Department of Health and Senior Services:							
Special Child Health Services		37,736.95	37,736.95			37,736.95	
Special Child Health Services		19,918.34	19,918.34	27.95		19,890.39	
Special Child Health Services - Case Mgmt		35,962.07	35,962.07	25,729.50		10,232.57	
Special Child Health Services - Part C EIP			55,949.00	27,563.61			28,385.39
Special Child Health Services - Part C EIP			123,827.46	70,885.09		52,842.37	
Passed Through N.J. Department of Community Affairs:							
CDBG - Small Cities Emergency Housing		12,507.00	12,507.00				12,507.00
CDBG - Small Cities		4,500.00	4,500.00				4,500.00
Passed Through the United Way:							
FEWA - Homeless		329.00	329.00	329.00			
FEWA - Homeless			2,211.00	2,211.00			

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2004

	Balance Dec. 31, 2003		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2004
	Encumbered	Reserved						
Federal Grants (Cont'd):								
U.S. Bureau of Justice:								
Passed Through N.J. Department of Law and Public Safety:								
Division of Criminal Justice:								
Sexual Assault Nurse Examiner	\$ 1,888.55	\$ 11,200.10	\$ 11,200.10		\$ 861.49		\$ 11,200.10	
Sexual Assault Nurse Examiner	6,081.00	24,785.93	26,674.48		77,189.19		25,812.99	\$ 7,224.96
Sexual Assault Nurse Examiner		18,291.15	24,352.15	\$ 60,062.00	14,363.26			1,402.74
Victims of Crime Act (10/1/01-9/30/02)	631.79	240,658.04	241,289.83	402,588.00	241,289.83			296,605.79
Victims of Crime Act					105,982.21			
Passed Through N.J. Department of Law and Public Safety (Cont'd):								
Edward Byrne Memorial State and Local Law Enforcement		142.47	142.47				142.47	
Assistance Formula Grant Program								
Edward Byrne Memorial State and Local Law Enforcement	43,136.94	50.90	43,187.84		43,164.08		23.76	
Assistance Formula Grant Program								
Edward Byrne Memorial State and Local Law Enforcement				307,054.00	304,978.19		31.82	2,075.81
Assistance Formula Grant Program		31.82	31.82					
Edward Byrne Memorial State and Local Law Enforcement	2,973.69		2,973.69		2,973.69			
Assistance Formula Grant Program		23,574.44	23,574.44		23,574.44			
Edward Byrne Memorial State and Local Law Enforcement				23,979.00	2,181.84			21,797.16
Assistance Formula Grant Program								
Edward Byrne Memorial State and Local Law Enforcement		20,085.00	20,085.00	45,843.33	37,858.82			28,089.51
Assistance Formula Grant Program		192,906.50	192,906.50		94,081.20			98,825.30
Community Prosecution Planning Grant (JAIG)	82,958.34	23,542.79	106,501.13		98,029.54			8,471.59
Juvenile Accountability Incentive Grant (JAIG)		141.52	141.52		(230.56)		372.08	
Juvenile Accountability Incentive Grant (JAIG)		1,204.45	1,204.45		25,295.37		1,204.45	1,901.25
Juvenile Accountability Incentive Grant (JAIG)	24,878.10	2,318.52	27,196.62		36,561.16			9,974.52
Juvenile Accountability Incentive Grant (JAIG)	28,149.68	18,386.00	46,535.68		50,951.63			8,289.37
Division of Highway Traffic Safety:				59,251.00				
Diversity Partnership Grant		4,137.35	4,137.35				4,137.35	
Diversity Partnership Grant		2,117.05	2,117.05				2,117.05	
Child Safety Education Grant		204.86	204.86		45,231.77		204.86	14,368.23
State & Community Highway Safety Grant		9,699.91	9,699.91				9,699.91	
State & Community Highway Safety Grant		501.75	501.75				501.75	
State & Community Highway Safety Grant				66,700.00	16,254.25			50,445.75
U.S. Department of Labor:								
Passed Through N.J. Department of Labor:								
Job Training Partnership Act (7/1/99-6/30/2000)		50,000.00	50,000.00					50,000.00
Workforce Investment Act (7/1/00-6/30/2001)		48,800.00	48,800.00					48,800.00
Workforce Investment Act (7/1/01-6/30/2002)	329.54		329.54		269.00			60.54
Workforce Investment Act (7/1/02-6/30/2003)	35,999.00	2,567,529.57	2,603,528.57		(214,494.55)			36,999.10
Workforce Investment Act (7/1/03-6/30/2004)	101,641.96	550,771.71	652,413.67	1,162,375.00	2,460,153.17	\$ (2,781,024.02)		2,135,659.52
Workforce Investment Act (7/1/04-6/30/2005)		804,471.86	804,471.86	5,461,429.00	2,886,961.92	2,781,024.02		2,624,487.08
Welfare to Work					339,595.70			464,876.16

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2004

	Balance Dec. 31, 2003		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2004
	Encumbered	Reserved						
Federal Grants (Cont'd):								
U.S. Department of Labor:								
Passed Through N.J. Department of Human Services:								
Work First General Assistance / Food Stamps	\$ 180,391.28	\$ 149,678.17	\$ 180,391.28	\$ 230,443.00	\$ 298,093.40			\$ 180,391.28
Work First General Assistance / Food Stamps	666,916.85	666,916.85	666,916.85					82,027.77
Work First in New Jersey	859,061.21	859,061.21	859,061.21					666,916.85
Work First in New Jersey	694,368.66	694,368.66	694,368.66					859,061.21
Work First in New Jersey	618,058.01	618,058.01	618,058.01	590,384.00	768,394.13			694,368.66
One Ease-E Link	784.11	784.11	784.11					440,047.88
One Ease-E Link	34,444.59	34,444.59	34,444.59		22,444.59			784.11
DHS Special Initiative & Transportation				418,834.00	9,816.94			12,000.00
Faith Based & Community Based Organization				489,562.00				418,834.00
								489,745.06
Federal Transit Administration:								
Passed Through N.J. Transit:								
Federal Transit Capital and Operating Assistance Formula Grants	8,290.65		8,290.65					8,290.65
Section 5307 Capital & Operating								
Federal Transit Capital and Operating Assistance Formula Grants								
Section 5307 Capital & Operating (Prior Years)	24,353.62	8,770.02	24,353.62		(1,937.34)		\$ 26,290.96	
FTA Section 5307 Capital & Operating Assistance Formula Grants	66,866.66	209,308.81	66,866.66		52,590.06		5,170.02	14,954.15
FTA Section 5307 Capital & Operating Assistance Formula Grants	209,308.81		238,389.21		129,590.91			108,798.30
FTA Section 5307 Capital & Operating Assistance Formula Grants	350,000.00		350,000.00	1,337,327.00	228,121.42			558,239.31
JARC Interlocal Agreement (Improvement Author)	135,605.54	1,094,089.16	255,774.66		179,415.36			121,878.58
Local Federal Surface Transportation Program - Landis Avenue	431,390.32		431,390.32					76,359.30
Intermodal Surface Transportation Efficiency Act								1,094,089.16
Intermodal Surface Transportation Efficiency Act	302,446.60		302,446.60		1,993,081.36			431,390.32
Intermodal Surface Transportation Efficiency Act	1,368,794.32		1,368,794.32		279,226.79			2,826,858.00
Northwest Blvd. - CR 615 Resurf	0.68		0.68		1,323,297.00			105,938.96
Buckshutem Rd - CR 670 Resurf	229,696.40		229,696.40		174,000.00			45,498.00
ISTEA - Mauricestown Bypass	270,700.00		270,700.00		223,469.40			55,696.40
ISTEA - Roadstown Road (CR 626)	32,000.00		32,000.00				32,000.00	47,230.60
Subregional Planning Grant				85,000.00	84,878.61			121.39
Federal Transit Capital and Operating Assistance Formula Grants	8,110.23		8,110.23				8,110.23	
Section 5311 Capital & Operating (7/69 - 6/00)	4,521.33		4,521.33				4,521.33	
Federal Transit Capital and Operating Assistance Formula Grants	3,214.69		3,214.69				3,214.69	
Section 5311 Capital & Operating				253,251.00	243,038.76			10,212.24
Section 5311 Capital & Operating	3,160.00		3,160.00				3,578.50	
Federal Transit Capital and Operating Assistance Formula Grants				278,075.00	103,281.71			174,793.29
Section 5311 Capital & Operating								
Federal Transit Capital and Operating Assistance Formula Grants								
Section 5311 Capital & Operating								
U.S. Department of Action:								
Direct Programs:								
Retired Senior Volunteer Program - Match	8,607.27		8,607.27		957.45			-8,607.27
Retired Senior Volunteer Program - Grant	957.45		957.45					
Retired Senior Volunteer Program - Match	11,743.43		11,743.43					-11,743.43
Retired Senior Volunteer Program - Grant	1,928.29		1,928.29					
Retired Senior Volunteer Program - Match	11,258.14		11,450.14		26,432.54		2,070.75	38.00
Retired Senior Volunteer Program - Match	192.00		192.00		35,964.15			5,211.49

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2004

	Balance Dec. 31, 2003		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2004
	Encumbered	Reserved						
Federal Grants (Cont'd):								
U.S. Department of Action:								
Direct Programs:								
Retired Senior Volunteer Program - Grant				\$ 26,613.00	\$ 25,273.01			\$ 1,339.99
Retired Senior Volunteer Program - Match				31,530.50	20,533.29	\$ 20,350.70		31,347.91
Small Cities Block Grant				400,000.00	61,900.00			338,100.00
U.S. Department of Agriculture:								
Positive Futures for N.J. Families	\$ 136.22	\$ 1,038.40	\$ 1,174.62		136.22		\$ 1,038.40	
U.S. Department of Housing and Urban Development:								
Empowerment Zone		4,960,931.31	4,960,931.31		2,109,121.96			2,851,809.35
Federal Emergency Management Agency:								
Passed Through N.J. Department of Law and Public Safety:								
Domestic Preparedness Vulnerability Assessment Grant	2,399.90	35.17	2,435.07		2,433.33		1.74	
Domestic Preparedness Vulnerability Assessment Grant	999.90	3.94	1,003.84		999.90		3.94	
National Economic Development Administration:								
SJEED Technical Assistance Grant		13,423.00	13,423.00				13,423.00	
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	1,000.00	5,948.94	5,948.94		1,000.00		5,948.94	
Cultural and Heritage Commission - Promotions for the Arts	37,425.00	750.00	1,750.00		38,731.82		750.00	10,310.80
Cultural and Heritage Commission - Promotions for the Arts		11,617.62	49,042.62	135,729.00	131,225.10			4,503.90
U.S. Department of the Interior:								
National Park Service Grant -	25,000.00	500.00	25,500.00					25,500.00
Maurice River Visitors Center	11,430.00		11,430.00		11,430.00			
Maurice River Visitors Center								
	2,825,869.18	16,763,772.78	19,589,641.96	20,686,173.69	20,416,448.73	(208.14)	459,103.79	19,400,054.99

State Grants:

N.J. Department of Health and Senior Services:								
Right to Know				9,848.00	9,848.00			
Tobacco Control Prevention and Education Services		12,393.51	12,393.51				12,393.51	
Tobacco Age Sale Enforcement - 2001		2,640.00	2,640.00				2,640.00	
Local West Nile Virus - LUNCS				8,200.00	8,171.48		28.52	
Local Information Network & Communication System (LINCS):								
State Aid - County Environmental Health Act	1,391.82	0.60	1,392.42		(7.58)		1,400.00	25,375.94
State Aid - County Environmental Health Act	4,112.13	144,819.50	148,931.63	155,338.00	123,555.69		109,296.00	46,042.00
State Aid - County Environmental Health Act		10,000.00	10,000.00		7,600.00			2,400.00
USTI - Supplemental Funding								

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2004

	Balance Dec. 31, 2003		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2004
	Encumbered	Reserved						
State Grants (Cont'd):								
N.J. Department of Health and Senior Services (Cont'd):								
Comprehensive Alcoholism and Drug Abuse Program		\$ 5,053.11	\$ 5,053.11				\$ 5,053.11	
Comprehensive Alcoholism and Drug Abuse Program		19.99	19.99				19.99	
Comprehensive Alcoholism and Drug Abuse Program		84,440.07	84,440.07				84,440.07	
Comprehensive Alcoholism and Drug Abuse Program	\$ 31,167.69	51,969.75	83,157.44	\$ 585,752.00	83,157.44			\$ 62,518.38
Intox Driver Resource Center IDRC				13,151.00	13,151.00			
Social Services for the Homeless		108.00	108.00				108.00	
Social Services for the Homeless	38,830.75	634.00	634.00				634.00	1,244.00
Social Services for the Homeless			38,830.75	285,888.00	285,888.00			
Commission for the Blind and Visually Impaired:								
Blind & Visually Impaired		409.17	409.17				409.17	
Blind & Visually Impaired		1,933.18	1,933.18					1,511.25
Counseling on Health Insurance for Medicare Enrollees (CHIME)		1,064.53	1,064.53	20,162.00	421.93			1,264.15
Counseling on Health Insurance for Medicare Enrollees (CHIME)		106.79	106.79		18,897.85		1,064.53	
Counseling on Health Insurance for Medicare Enrollees (CHIME)		529.17	529.17				106.79	
Counseling on Health Insurance for Medicare Enrollees (CHIME)	236.50	291.36	527.86	6,000.00	208.00	\$ (319.86)	529.17	518.23
Counseling on Health Insurance for Medicare Enrollees (CHIME)		105.02	105.02		6,009.77		105.02	
Augmenting Mental Health		82.71	82.71				82.71	
Augmenting Mental Health		1,170.49	1,170.49				1,170.49	
Augmenting Mental Health	88.00	5,316.46	5,404.46	6,000.00	5,180.69		223.77	
Augmenting Mental Health		3,606.11	3,606.11		1,600.00		3,606.11	4,400.00
Traumatic Loss Intervention for Youth Project		1,000.00	1,000.00				1,000.00	
Traumatic Loss Intervention for Youth Project								
New Jersey Governor's Council on Alcoholism and Drug Abuse Program:								
Alliance to Prevent Alcoholism and Drug Abuse Program		2,179.57	2,179.57				2,179.57	
Alliance to Prevent Alcoholism and Drug Abuse Program		1,429.87	1,429.87				1,429.87	
Alliance to Prevent Alcoholism and Drug Abuse Program	61,732.17	4,713.37	66,445.54	224,960.00	62,924.47		3,521.07	4,986.75
Alliance to Prevent Alcoholism and Drug Abuse Program		1.00	1.00		219,963.25		1.00	
South Jersey Initiative		10,000.00	10,000.00				10,000.00	
Drug Court Referrals								
N.J. State Agriculture Development Committee:								
Right to Farm Grant		4,805.00	4,805.00				4,805.00	
Right to Farm Grant		8,705.85	8,705.85				8,705.85	
N.J. Department of Community Affairs:								
Handicapped Person's Recreation Opportunities Act		29.00	29.00				29.00	
Handicapped Person's Recreation Opportunities Act		1,975.00	1,975.00	3,000.00	1,975.00		3,000.00	
Handicapped Person's Recreation Opportunities Act				50,000.00	50,000.00		50,000.00	
State Development / Smart Growth	66,425.00	200,000.00	266,425.00		66,425.00			200,000.00
Watershed Mgt/PUBLIC Education Grant								

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2004

	Balance Dec. 31, 2003		Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2004
	Encumbered	Reserved						
State Grants (Cont'd):								
N.J. Department of Community Affairs: Division of Housing:								
Small Cities Emergency Housing Repairs	\$ 350.00	\$ 9,900.98	\$ 10,250.98	\$ 19,000.00	\$ 2,350.00			\$ 26,900.98
N.J. Department of Education:								
Comprehensive Education Improvement Act		13,437.69	13,437.69			\$ 13,437.69		
Comprehensive Education Improvement Act		1,084.25	1,084.25			1,084.25		
Comprehensive Education Improvement Act	1,273.00	10,523.81	11,796.81		(22,143.73)	(28,498.00)		
Comprehensive Education Improvement Act	1,386.00	45,482.82	46,868.82	163,515.00	201,007.99	(1,118.00)		
Comprehensive Education Improvement Act				175,500.00	112,215.85	29,616.00		92,900.15
N.J. Department of Human Services: Social Service for the Homeless		6,186.19	6,186.19				6,186.19	
N.J. Department of State: Historical Commission, Operating Support Grant	4,100.00	15,000.00	4,100.00		4,100.00			
Historical Commission, Operating Support Grant		15,000.00	15,000.00		15,000.00			15,000.00
Historical Commission, Operating Support Grant				15,000.00				
2003 Local Bikeway Program Grant	8,613.50	11,386.50	20,000.00		19,136.00		650.00	
Don't Duck Metadata Grant		650.00	650.00					650.00
Commission on Science and Technology: Technology Incubator Feasibility Study		3,000.00	3,000.00				3,000.00	
New Jersey State Council on the Arts: Multicultural Arts Programming Grant	4,000.00		4,000.00		4,000.00			
Multicultural Arts Programming Grant	15,000.00		15,000.00		15,000.00			
N.J. Department of Law and Public Safety: Division of State Police:								
911 Coordinator Funding OETS		105.94	105.94		105.94			1,605.10
911 Coordinator Funding OETS		10,780.17	10,780.17		9,175.07			1,904.99
911 Coordinator Funding OETS				25,000.00	9,206.01		13,889.00	
Decontamination Trailer	74,990.00	10.00	75,000.00		74,990.00	10.00		
Cumberland Emergency Exercises	4,872.00	19,929.25	24,801.25		4,872.00			19,929.25
SLAHEOP (All Hazards Emerg OP)	159.00	39,504.75	39,663.75		14,698.85			33,900.43
Radiology Emergency Response Plan		4,793.09	4,793.09	8,935.53			4,793.09	
Radiology Emergency Response Plan	51.98	926.47	978.45				978.45	
Radiology Emergency Response Plan		223.70	223.70				223.70	
Radiology Emergency Response Plan	11,546.19	16,982.86	28,529.05					30.82
Radiology Emergency Response Plan	4,674.00	128,403.50	134,077.50	27,070.00	28,498.23			22,903.49
State Homeland Security Grant					4,166.51			83.48
State Homeland Security Grant	1,324.00	3,318.04	4,642.04		133,984.02			805,077.40
Cert-Comm Emerg Response Team	18,244.90	1,042,528.10	1,060,771.00	1,011,657.00	206,579.60			3,331.72
State Homeland Security Grant - II					1,019,502.12			41,268.88

(Continued)

COUNTY OF CUMBERLAND
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal and State Grants - Appropriated
 For the Year Ended December 31, 2004

	Balance Dec. 31, 2003	Balance After Modification	Transferred From Budget Appropriation	Paid or Charged	Transfers	Canceled	Balance Dec. 31, 2004
	Encumbered	Reserved					
State Grants (Cont'd):							
N.J. Department of Law and Public Safety (Cont'd):							
Division of State Police (Cont'd):							
Special Needs Planning Grant				9,848.58			151.42
DIA Divisor Flood Warning System				8,250.00			1,750.00
Buckle Up SJ Seat Belt Initiative			2,000.00				2,000.00
Victim - Witness Advocacy		3,300.00				3,300.00	
SHSGP - Phase II - Explosive Detecting Canine		57,143.00		53,009.93			4,133.07
Community Justice Program		26,521.71		1,588.45			24,933.26
Prosecutor Insurance Fraud Reimbursement Program		10,148.66				10,148.66	
Prosecutor Insurance Fraud Reimbursement Program		239.74				239.74	
Project Vision Pilot Program			48,078.00	47,171.99			906.01
			50,000.00	50,000.00			
N.J. Department of Transportation:							
Municipal Stormwater Reg Grant		2,629,195.53	4,125,983.11	2,493,386.77			10,000.00
Local Bridge Bond Act of 1999		116,220.12	116,220.12	116,220.12			1,632,586.34
Capital Transportation Program		30,568.96	30,568.96	30,568.96			
Capital Transportation Program		34,344.11	34,344.11	(81,876.01)			116,220.12
Capital Transportation Program - 2000		27,219.21	309,322.67	282,103.46			27,219.21
Capital Transportation Program - 2001		1,201,280.73	1,201,280.73	24,852.88			1,176,427.85
Capital Transportation Program - 2002		2,355,736.26	2,355,736.26	145,000.00			2,355,736.26
Capital Transportation Program - 2003		2,445,608.71	2,445,608.71	249,777.98			2,300,608.71
Capital Transportation Program - 2004			2,626,000.00	249,777.98			2,376,222.02
Clean Communities Entitlement Program			86,615.28	81,241.34			5,373.94
New Jersey Transit:							
Senior Citizen and Disabled Resident Transportation Assistance Act		623.11	623.11			623.11	
Senior Citizen and Disabled Resident Transportation Assistance Act		62,835.92	62,835.92		(62,835.92)		
Senior Citizen and Disabled Resident Transportation Assistance Act		50.00	19,196.27	18,702.59		493.68	
Senior Citizen and Disabled Resident Transportation Assistance Act		20,588.28	3,894.60	18,468.01			5,994.87
Senior Citizen and Disabled Resident Transportation Assistance Act			436,985.00	464,804.02			35,226.90
N.J. Department of Military and Veterans Affairs:							
Veterans Transportation System		1,132.93	1,132.93			1,132.93	
Veterans Transportation System		1,239.26	1,239.26			1,239.26	
Veterans Transportation System		297.73	297.73			297.73	
Veterans Transportation System		11,730.03	11,730.03	11,461.84			288.19
Veterans Transportation System			14,000.00	6,156.53			7,843.47
Total State Grants	2,219,011.02	10,920,221.81	13,139,232.83	7,526,398.58	208.14	221,114.17	11,499,593.03
Total--All Grants	\$ 5,044,880.20	\$ 27,683,994.59	\$ 32,728,874.79	\$ 27,942,847.31	\$ -	\$ 680,217.96	\$ 30,899,648.02

Transferred from Current Fund Budget Reserve for Encumbrances \$ 4,749,857.30
 Disbursed -- Vendors 23,192,890.01
\$ 27,942,847.31

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, 2004

	<u>Trust Fund</u>	<u>Audio-Visual Aid Fund</u>	<u>County Open Space Fund</u>
Balance Dec. 31, 2003	\$ 7,269,429.80	\$ 73,606.45	\$ 1,138,852.07
Increased by Receipts:			
Accounts Receivable -- Gasoline	\$ 138,984.16		
Reserve for Payroll Taxes Payables	43,773,635.45		
Reserve for Performance Guarantee Deposits	32,908.00		
Miscellaneous Trust Reserves	2,923,963.41		
Reserve for County Prosecutor's Law Enforcement Trust Account	261,780.09		
Reserve for County Prosecutor's Seized Asset Trust Account	150,260.52		
Reserve for County Prosecutor's Federal Justice Account	6,234.30		
Reserve for County Prosecutor's Asset Maintenance Account	10,304.67		
Reserve for Farmland Preservation			
Reserve for Audio-Visual Aid		\$ 148,935.80	\$ 1,221,273.71
	<u>47,298,070.60</u>	<u>148,935.80</u>	<u>1,221,273.71</u>
Decreased by Disbursements:			
Accounts Receivable -- Gasoline	140,921.73		
Reserve for Payroll Taxes Payables	43,776,210.03		
Reserve for Performance Guarantee Deposits	14,704.34		
Miscellaneous Trust Reserves	4,634,686.81		
Reserve for County Prosecutor's Law Enforcement Trust Account	182,344.58		
Reserve for County Prosecutor's Seized Asset Trust Account	282,003.66		
Reserve for County Prosecutor's Federal Justice Account	11,974.37		
Reserve for County Prosecutor's Asset Maintenance Account	7,135.00		
Reserve for Farmland Preservation			
Reserve for Audio-Visual Aid		151,686.09	821,474.32
	<u>49,049,980.52</u>	<u>151,686.09</u>	<u>821,474.32</u>
Balance Dec. 31, 2004	<u>\$ 5,517,519.88</u>	<u>\$ 70,856.16</u>	<u>\$ 1,538,651.46</u>

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Accounts Receivable -- Gasoline
For the Year Ended December 31, 2004

Balance Dec. 31, 2003	\$	85.02
Increased by:		
Billings		140,921.73
		141,006.75
Decreased by:		
Cash Receipts		138,984.16
		138,984.16
Balance Dec. 31, 2004	\$	2,022.59

Analysis of Balance Dec. 31, 2004

Social Service Board	\$	99.00
Fairton BOE		1,937.67
City of Bridgeton		(0.03)
Township of Fairfield		(14.05)
		(14.05)
	\$	2,022.59

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for Payroll and Payroll Taxes Payable
For the Year Ended December 31, 2004

Balance Dec. 31, 2003		\$	148,416.57
Increased by:			
Agency Accruals	\$ 19,288,013.30		
Net Pay Accruals	<u>24,485,622.15</u>		
			<u>43,773,635.45</u>
			43,922,052.02
Decreased by:			
Disbursements to Agencies	19,290,587.88		
Net Pay Disbursements	<u>24,485,622.15</u>		
			<u>43,776,210.03</u>
Balance Dec. 31, 2004		\$	<u><u>145,841.99</u></u>

Analysis of Balance Dec. 31, 2004

Social Security		\$	360.44
PERS Refund/ Collect			417.78
PERS Pension			23,258.07
PERS Arrears			914.84
PERS Loans			47,835.20
PERS Contributory Insurance			7,491.79
Police & Fire Pension			62,636.38
Police & Fire Arrears			329.09
Police & Fire Loans			0.30
Police & Fire Supplemental Annuities			411.54
Wage Attachment			814.50
PBA 231 Dues			1,547.00
PBA 231 Retirement			20.00
Employee Savings Bonds			130.00
Miscellaneous			<u>(324.94)</u>
		\$	<u><u>145,841.99</u></u>

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for Performance Guarantee Deposits
For the Year Ended December 31, 2004

Balance Dec. 31, 2003	\$ 66,136.36
Increased by:	
Deposits Received	<u>32,908.00</u>
	99,044.36
Decreased by:	
Disbursements	<u>14,704.34</u>
Balance Dec. 31, 2004	<u><u>\$ 84,340.02</u></u>

COUNTY OF CUMBERLAND
TRUST FUND

Statement of Miscellaneous Trust Reserves
For the Year Ended December 31, 2004

	Balance Dec. 31, 2003	Fees, Refunds and Donations	Budget Appropriations	Disbursements	Balance Dec. 31, 2004
Reserve for Accumulated Sick Leave	\$ 892,076.69		\$ 175,000.00	\$ 59,746.35	\$ 1,007,330.34
Reserve for Modernization of County Clerk's Office	435,556.95	\$ 73,882.00		19,128.95	490,310.00
Reserve for Modernization of County Surrogate's Office	2,615.17	8,936.00		1,448.94	10,102.23
Reserve for Automotive and Contractors' Equipment					
Physical Damage Insurance Fund	612,486.20	10,656.79		474,866.26	148,276.73
Reserve for County Insurance	2,802,928.04	1,354.00		1,531,114.92	1,273,167.12
Reserve for Workers' Compensation Insurance Fund	31,919.39	137,404.17	1,000,000.00	880,573.67	288,749.89
Reserve for Weights and Measures	79,370.78	19,953.50		2,150.60	97,173.68
Reserve for Tax Appeals	25,516.79	2,980.00		7,214.43	21,282.36
Reserve for Subdivision/Site Plan Fees	79,155.25	20,835.00		20,135.22	79,855.03
Reserve for Inmate Telephone Communications	432,432.78	115,911.89		122,953.73	425,390.94
Reserve for Motor Vehicle Fines Pledged to Road					
Maintenance and Construction	419,769.90	542,808.39		638,141.05	324,437.24
Reserve for Welfare Trust--Hospital Manor	1,401.93	1,457.45		479.05	2,380.33
Reserve for Estate Proceeds	12,882.47	4,656.96		5,000.00	12,539.43
Reserve for Senior Citizen Bus	56,139.72	42,690.56		48,500.00	50,330.28
Reserve for Senior Citizen Day Care Center	55,789.38	15,797.83		6,705.00	64,882.21
Reserve for Personal Attendant Program	9,168.94	1,026.56		1,100.00	9,095.50
Reserve for Meals on Wheels Grant	20,128.00	10,624.00		20,561.00	10,191.00
Reserve for Donations for Meals on Wheels	25,713.57	57,621.74		56,100.00	27,235.31
Reserve for Case Management	277,570.51	406,066.00		458,596.00	225,040.51
Reserve for Donation for Nutrition Program	5,458.34	53,930.30		52,000.00	7,388.64
Reserve for Donations for Outreach Program	2,647.57	3,195.00		2,500.00	3,342.57
Reserve for Donations for Retired Senior Volunteer Program	1,353.50	325.00			1,678.50
Reserve for Council on the Arts	15,258.95	150.00		11,272.65	4,136.30
Reserve for First Step Alcohol Program	117,652.60	174,780.07		204,630.00	87,802.67

(Continued)

COUNTY OF CUMBERLAND
TRUST FUND

Statement of Miscellaneous Trust Reserves
For the Year Ended December 31, 2004

	Balance Dec. 31, 2003	Fees, Refunds and Donations	Budget Appropriations	Disbursements	Balance Dec. 31, 2004
Reserve for Modernization of County Sheriff's Office	\$ 30,453.00	\$ 16,530.00			\$ 46,983.00
Reserve for Sheriff - Federally Forfeited Funds		3,454.45			3,454.45
Reserve for Marketing Partnership Program	10,000.00	13,500.00			23,500.00
Reserve for County Bird Festivals	9,456.03	8,435.75		\$ 9,768.99	8,122.79
Reserve for Special Child Health Services	2,070.00				2,070.00
Reserve for Prosecutor	294.00				294.00
Reserve for Motor Vehicle Theft	664.00				664.00
	<u>\$ 6,467,930.45</u>	<u>\$ 1,748,963.41</u>	<u>\$ 1,175,000.00</u>	<u>\$ 4,634,686.81</u>	<u>\$ 4,757,207.05</u>
Disbursements				\$ 4,025,233.81	
Payments to Federal and State Grant Fund as Anticipated Revenue				<u>609,453.00</u>	
				<u>\$ 4,634,686.81</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, 2004

Balance Dec. 31, 2003		\$ 139,391.10
Increased by:		
Forfeited	\$ 199,110.04	
Direct Forfeiture	57,701.35	
Interest on Investments	2,602.89	
Transfer from Unclaimed Money	214.26	
Reimbursement of Expenditures	<u>2,151.55</u>	
		<u>261,780.09</u>
		401,171.19
Decreased by:		
Law Enforcement Expenditures		
Payments to Federal and State Grant Fund	179,946.58	
as Anticipated Revenue	<u>2,398.00</u>	
		<u>182,344.58</u>
Balance Dec. 31, 2004		<u><u>\$ 218,826.61</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, 2004

Balance Dec. 31, 2003		\$ 431,368.69
Increased by:		
Funds Confiscated by Seizure		150,260.52
		581,629.21
Decreased by:		
Payments to County Prosecutor's Law Enforcement Trust Account	\$ 117,026.62	
Contributive Share to Other Law Enforcement Agencies	82,083.42	
Refunds of Confiscated Funds	53,937.00	
Transfer to US Marshals	8,943.00	
Transfer to NJ Family Support Payment Center	650.00	
Transferred to Other Law Enforcement Agencies	4,165.00	
Transferred to Unclaimed Funds	15,198.62	
		282,003.66
Balance Dec. 31, 2004		\$ 299,625.55

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, 2004

Balance Dec. 31, 2003		\$ 11,691.71
Increased by:		
Interest	\$ 49.93	
Reimbursement of Expenditures	6,184.37	
		6,234.30
		17,926.01
Decreased by:		
Law Enforcement Expenditures		11,974.37
Balance Dec. 31, 2004		\$ 5,951.64

COUNTY OF CUMBERLAND
TRUST FUND
Statement of Reserve for County Prosecutor--Asset Maintenance Account
For the Year Ended December 31, 2004

Balance Dec. 31, 2003		\$	4,579.94
Increased by:			
Receipts:			
Interest	\$		4,499.17
Reimbursement of Expenditures			<u>5,805.50</u>
			<u>10,304.67</u>
			14,884.61
Decreased by:			
Payments for Towing and Storage			<u>7,135.00</u>
Balance Dec. 31, 2004		\$	<u><u>7,749.61</u></u>

Exhibit SB-10

COUNTY OF CUMBERLAND
TRUST -- COUNTY OPEN SPACE FUND
Statement of Reserve for Farmland Preservation
For the Year Ended December 31, 2004

Balance Dec. 31, 2003		\$	1,138,852.07
Increased by:			
Cash Receipts:			
Due from State of NJ	\$		652,780.88
2004 One-Cent Tax Levy			547,543.55
Added and Omitted Taxes			4,478.55
Interest			<u>16,470.73</u>
			<u>1,221,273.71</u>
			2,360,125.78
Decreased by:			
Farmland Preservation Expenses			<u>821,474.32</u>
Balance Dec. 31, 2004		\$	<u><u>1,538,651.46</u></u>

COUNTY OF CUMBERLAND
TRUST -- AUDIO VISUAL AID FUND
Statement of Reserve for Audio-Visual Aid
For the Year Ended December 31, 2004

Balance Dec. 31, 2003	\$ 73,606.45
Increased by:	
Reimbursements	<u>148,935.80</u>
	222,542.25
Decreased by:	
Payments	<u>151,686.09</u>
Balance Dec. 31, 2004	<u><u>\$ 70,856.16</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, 2004

Balance Dec. 31, 2003		\$ 18,113,175.83
Increased by Receipts:		
Capital Improvement Fund	\$ 262,000.00	
Reserve for Retirement of Debt	535,696.73	
Funded by Budget Appropriation	268,490.00	
Bond Anticipation Notes	<u>11,901,000.00</u>	
		<u>12,967,186.73</u>
		31,080,362.56
Decreased by Disbursements:		
Improvement Authorizations	5,953,818.43	
Bond Anticipation Notes	7,203,000.00	
Reserve for Encumbrances	1,456,787.98	
Reserve for Retirement of Debt	<u>535,696.73</u>	
		<u>15,149,303.14</u>
Balance Dec. 31, 2004		<u><u>\$ 15,931,059.42</u></u>

Reconciliation December 31, 2004--See Exhibit SA-1 for Reconciliation.

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Analysis of General Capital Cash
 For the Year Ended December 31, 2004

	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, 2003	Budget Appropriations	Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	Balance Dec. 31, 2004
Fund Balance	\$ 7,331.75								\$ 7,331.75
Capital Improvement Fund	4,606.00	\$ 262,000.00					\$ 261,510.00		5,096.00
Reserve for Encumbrances	1,456,787.98						1,456,787.98		2,930,696.42
Reserve for Retirement of Debt				\$ 535,696.73		\$ 535,696.73			
Improvement Authorizations:									
Ordinance									
Number									
1994-2					\$ 116,254.80				29,989.28
1995-4	146,224.08								
1996-1	200,000.00						18,180.26	18,180.26	200,000.00
1996-3									
1997-1	247,091.40				247,091.40				105.00
1998-3	105.00				47,144.83			47,144.83	11,263.35
1999-1	13,535.51				2,272.16				39,445.86
1999-2	80,695.86				36,451.00				
2000-1	165,519.89								31,857.02
2000-2	64,790.18				133,662.87				20,820.18
2001-1	37,531.18				167,611.05			172,164.43	37,531.18
2001-2	1,029,139.50				282.10			7,482.30	971,029.21
2001-3	10,575,115.56				180,823.59			180,614.31	5,616,580.61
2002-1	10,751.37				4,958,534.95				10,751.37
2002-2	1,057,645.55		\$ 2,462,000.00		677,496.03			533,936.58	862,067.13
2002-3	351,797.75				26,917.76				11,914.50
2003-1	40,024.00	288,490.00	1,401,000.00					20,000.00	344,879.99
2003-2	2,612,568.77		3,071,000.00		713,433.66				39,514.00
2004-2			4,967,000.00		102,630.21			434,342.55	1,786,471.88
	\$ 18,113,175.83	\$ 530,490.00	\$ 11,901,000.00	\$ 535,696.73	\$ 7,410,606.41	\$ 7,738,696.73	\$ 4,646,994.40	\$ 4,648,994.40	\$ 15,931,059.42
Improvement Authorizations					\$ 5,953,818.43				
Reserve for Encumbrances					1,456,787.98				
					\$ 7,410,606.41				

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Deferred Charges to Future Taxation -- Funded
For the Year Ended December 31, 2004

Balance Dec. 31, 2003		\$ 42,274,410.01
Decreased by:		
2004 Budget Appropriations to Pay Bonds:		
Serial Bonds	\$ 5,385,000.00	
Green Acres Loan Program	<u>74,019.00</u>	
		<u>5,459,019.00</u>
Balance Dec. 31, 2004		<u><u>\$ 36,815,391.01</u></u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Deferred Charges to Future Taxation -- Unfunded
 For the Year Ended December 31, 2004

Ordinance Number	Analysis of Balance Dec. 31, 2004				Unexpended Improvement Authorizations
	Balance Dec. 31, 2003	2004 Authorizations	Funded by Budget Appropriation	Financed by Bond Anticipation Notes	
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	2,462,400.00		2,462,400.00	\$ 2,462,000.00	400.00
2003-1	1,670,000.00		1,401,510.00	1,401,000.00	510.00
2003-2	3,071,036.00		3,071,036.00	3,071,000.00	36.00
2004-1		\$ 4,968,690.00	4,968,690.00	4,967,000.00	1,690.00
	<u>\$ 7,242,966.35</u>	<u>\$ 4,968,690.00</u>	<u>\$ 11,943,166.35</u>	<u>\$ 11,901,000.00</u>	<u>\$ 42,166.35</u>

Improvement Authorizations -- Unfunded

Less:					
Excess Note Cash:					
Ordinance Numbers:					
2002-1	\$	862,067.13			
2003-1		39,514.00			
2003-2		1,786,471.88			
2004-1		2,973,734.69			
		<u>\$5,661,787.70</u>			
	\$				<u>42,166.35</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Reserve for Retirement of Debt
For the Year Ended December 31, 2004

Accrued in 2004	
Cash Receipts	\$ 535,696.73
Decreased by:	
Anticipated as Revenue in the Current Fund	<u>\$ 535,696.73</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Bond Anticipation Notes
 For the Year Ended December 31, 2004

<u>Ordinance Number</u>	<u>Note Number</u>	<u>Improvement Description</u>	<u>Date of Issue of Original Note</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance Dec. 31, 2003</u>	<u>Bond Anticipation Notes Issued</u>	<u>Bond Anticipation Notes Paid</u>	<u>Balance Dec. 31, 2004</u>
2003-1	2003-01	Refunding of Unfunded Pension Liability	04-14-03	04-14-03	04-14-04	2.00%	\$ 1,670,000.00	\$ 1,401,000.00	\$ 1,670,000.00	
2003-1	2004-01	Refunding of Unfunded Pension Liability	04-14-03	04-14-04	04-14-05	1.70%		\$ 1,401,000.00		\$ 1,401,000.00
2002-1	2003-02	Various Capital Improvements	11-05-03	11-05-03	11-05-04	2.50%	2,462,000.00		2,462,000.00	
2002-1	2004-02	Various Capital Improvements	11-05-03	11-16-04	05-16-05	2.50%		2,462,000.00		2,462,000.00
2003-2	2003-02	Various Capital Improvements	11-05-03	11-05-03	11-05-04	2.50%	3,071,000.00		3,071,000.00	
2003-2	2004-02	Various Capital Improvements	11-05-03	11-16-04	05-16-05	2.50%		3,071,000.00		3,071,000.00
2004-1	2004-02	Various Capital Improvements	11-16-04	11-16-04	05-16-05	2.50%		4,967,000.00		4,967,000.00
							<u>\$ 7,203,000.00</u>	<u>\$ 11,901,000.00</u>	<u>\$ 7,203,000.00</u>	<u>\$ 11,901,000.00</u>

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2004

Purpose	Date of Issue	Amount of Original Issue	Date	Maturities of Bonds Outstanding Dec. 31, 2004		Interest Rate	Balance Dec. 31, 2003	Paid by Budget Appropriation	Balance Dec. 31, 2004
				Amount	\$				
County Vocational School Bonds	12-01-85	\$ 508,000.00	12-01-05	\$ 18,000.00	\$	8.350%	\$ 58,000.00	\$ 40,000.00	\$ 18,000.00
County College Bonds	09-15-93	1,122,000.00	9/15/05 - 06	100,000.00			372,000.00	100,000.00	272,000.00
			09-15-07	72,000.00					
General Obligation Bonds	04-15-96	8,570,000.00	04/15/05 - 11	700,000.00		5.200%	5,580,000.00	680,000.00	4,900,000.00
General Obligation Bonds	06-15-97	2,932,000.00	02/15/05 - 07	300,000.00		4.850%	1,200,000.00	300,000.00	900,000.00
County Vocational School Bonds	06-15-97	675,000.00	02-15-05	100,000.00		4.950%	325,000.00	100,000.00	225,000.00
			02-15-06	100,000.00		5.000%			
			02-15-07	25,000.00		5.000%			
General Obligation Bonds	07-15-99	5,300,000.00	02/15/05 - 09	650,000.00		4.700%	3,900,000.00	650,000.00	3,250,000.00
County College Bonds	07-15-99	1,240,000.00					240,000.00	240,000.00	
General Obligation Bonds	10-01-00	6,952,000.00	10/01/05 - 06	500,000.00		3.500%	5,952,000.00	500,000.00	5,452,000.00
			10-01-07	750,000.00		3.800%			
			10-01-08	750,000.00		4.000%			
			10/01/09 - 10	1,000,000.00		4.000%			
	10-01-11	952,000.00		4.000%					

(Continued)

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of General Serial Bonds
 For the Year Ended December 31, 2004

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2004			Interest Rate	Balance Dec. 31, 2003	Paid by Budget Appropriation	Balance Dec. 31, 2004
			Date	Amount					
County College Bonds	08-01-02	6,300,000.00	02/01/05 - 06	\$ 300,000.00	3.250%	\$ 6,050,000.00	\$ 250,000.00	\$ 5,800,000.00	
			02-01-07	300,000.00	3.450%				
			02-01-08	400,000.00	3.500%				
			02-01-09	500,000.00	3.500%				
			02-01-10	500,000.00	3.600%				
			02-01-11	500,000.00	3.700%				
			02/01/12 - 15	500,000.00	4.000%				
			02-01-16	500,000.00	4.125%				
			02-01-17	500,000.00	4.200%				
			General Obligation Bonds	08-01-02	6,300,000.00				02/01/05 - 06
02-01-07	300,000.00	3.400%							
02-01-08	400,000.00	3.600%							
02-01-09	500,000.00	3.600%							
02-01-10	500,000.00	3.600%							
02-01-11	500,000.00	3.800%							
02/01/12 - 15	500,000.00	4.000%							
02-01-16	500,000.00	4.125%							
02-01-17	500,000.00	4.200%							
Refunding Bonds of 2002	09-24-02	12,760,000.00				09-15-05	2,230,000.00	2.500%	
			09-15-06	2,200,000.00	3.573%				
			09-15-07	2,365,000.00	2.800%				
			09-15-08	2,085,000.00	3.000%				
						\$ 40,882,000.00	\$ 5,385,000.00	\$ 35,497,000.00	

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Green Acres Loan Payable
For the Year Ended December 31, 2004

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2003</u>	<u>Paid by Budget Appropriation</u>	<u>Balance Dec. 31, 2004</u>
1996-2	Improvements to Sunset Lake Dam	\$ 789,191.41	\$ 43,901.30	\$ 745,290.11
1999-1	Various Capital Improvements	603,218.60	30,117.70	573,100.90
		<u>\$ 1,392,410.01</u>	<u>\$ 74,019.00</u>	<u>\$ 1,318,391.01</u>

COUNTY OF CUMBERLAND
 General Capital Fund
 Statement of Improvement Authorizations
 For the Year Ended December 31, 2004

Ordinance Number	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2003		Capital Improvement Fund	Deferred Charges to Future Taxation	Paid or Charged	Balance Dec. 31, 2004	
				Funded	Unfunded				Funded	Unfunded
1994-2	Cumberland County College- Various Capital Improvements	06-09-94	\$ 742,500.00	\$ 146,224.08				\$ 116,254.80	\$ 29,969.28	
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						-	
1996-3	Cumberland County College- Renovations to Science Labs & Creations of Distant Learning Ctr.	08-15-96	1,000,000.00	247,091.40			247,091.40			
1997-1	Various Capital Improvements	04-10-97	2,996,000.00	105.00					105.00	
1998-3	Various Capital Improvements	09-10-98	480,000.00	13,535.51			2,272.16		11,263.35	
1999-1	Various Capital Improvements	05-13-99	2,500,000.00	80,695.86	31,257.13		41,250.00		39,445.86	31,257.13
1999-2	Cumberland County College - Tennis Courts, Locker Room, Academic Buildings	05-13-99	1,280,000.00	165,519.89			133,662.87		31,857.02	
2000-1	Various Capital Improvements	03-09-00	3,920,000.00	64,790.18			43,970.00		20,820.18	
2000-2	Various Capital Improvements	03-09-00	880,000.00	37,531.18					37,531.18	
2001-1	Various Capital Improvements	05-10-01	3,400,000.00	1,029,139.50	500.00		58,110.29		971,029.21	500.00
2001-2	Improvements to the Cumberland County College	05-10-01	12,600,000.00	10,575,115.56			4,958,534.95		5,616,580.61	
2001-3	Restoration of Courthouse Clock Tower	12-06-01	733,346.13	10,751.37					10,751.37	
2002-1	Various Capital Improvements	07-11-02	2,592,000.00		1,058,045.55		195,578.42			862,467.13
2002-2	Refunding Bond Issue	07-11-02	17,750,000.00	11,914.50					11,914.50	
2002-3	Various Capital Improvements	12-12-02	541,436.09	351,797.75			6,917.76		344,879.99	
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		2,612,604.77		826,096.89			1,786,507.88
2004-1	Various Capital Improvements	07-15-04	5,230,200.00			\$ 261,510.00	2,254,775.31			2,975,424.69
Totals				\$ 12,934,211.78	\$ 3,750,204.67	\$ 4,968,690.00	\$ 8,884,514.85	\$ 7,326,147.55	\$ 5,703,954.05	

Reserve for Encumbrances Disbursed

\$ 2,930,696.42
<u>5,953,818.43</u>
\$ 8,884,514.85

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Reserve for Encumbrances
For the Year Ended December 31, 2004

Balance Dec. 31, 2003	\$	1,456,787.98
Increased by Charges to:		
2004 Improvement Authorizations		2,930,696.42
		4,387,484.40
Decreased by:		
Payments		1,456,787.98
Balance Dec. 31, 2004	\$	2,930,696.42

Analysis of Balance Dec. 31, 2004

Improvement Authorizations	\$	2,930,696.42
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Exhibit SC-11

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
Statement of Capital Improvement Fund
For the Year Ended December 31, 2004

Balance Dec. 31, 2003	\$	4,606.00
Increased by:		
Current Fund Budget Appropriation		262,000.00
		266,606.00
Decreased by:		
Appropriation to Fund:		
Improvement Authorization		261,510.00
Balance Dec. 31, 2004	\$	5,096.00

COUNTY OF CUMBERLAND
GENERAL CAPITAL FUND
 Statement of Bonds and Notes Authorized But Not Issued
 For the Year Ended December 31, 2004

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2003</u>	<u>2004 Authorizations</u>	<u>Bond Anticipation Notes Issued</u>	<u>Balance Dec. 31, 2004</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		\$ 4,968,690.00	\$ 4,967,000.00	1,690.00
		\$ 39,966.35	\$ 4,968,690.00	\$ 4,967,000.00	\$ 41,656.35

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, 2004 and 2003

	<u>Dec. 31, 2004</u>	<u>Dec. 31, 2003</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 276,214.43	\$ 121,700.91
Due from Bank		167.75
	<u>\$ 276,214.43</u>	<u>\$ 121,868.66</u>
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 111,980.25	\$ 28,211.77
Due to State of New Jersey	49.50	60.00
Reserve for Attorneys' Deposits	164,184.68	93,596.89
	<u>\$ 276,214.43</u>	<u>\$ 121,868.66</u>

See Exhibit SL for Cash Reconciliation at December 31, 2004.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 County Clerk
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2004

<hr/>		
Balance Dec. 31, 2003		
County Clerk Fees	\$ 20,624.71	
Realty Transfer Fees	7,555.60	
Interest	<u>31.46</u>	
		\$ 28,211.77
Increased by:		
Collections:		
County Clerk Fees	\$ 1,314,463.98	
Realty Transfer Fees	<u>641,612.30</u>	
	1,956,076.28	
Clerk - Modernization Trust Fund	73,882.00	
Interest Earned	<u>2,740.20</u>	
		<u>2,032,698.48</u>
		2,060,910.25
Decreased by:		
Payments to County Treasurer:		
County Clerk Fees	1,291,945.18	
Realty Transfer Fees	<u>396,430.25</u>	
	1,688,375.43	
County Board of Health Priority Fund	68,050.00	
Public Health Priority Funding	115,934.25	
Clerk - Modernization Trust Fund	73,882.00	
Interest	<u>2,688.32</u>	
		<u>1,948,930.00</u>
Balance Dec. 31, 2004		<u><u>\$ 111,980.25</u></u>

Analysis of Balance Dec. 31, 2004

County Clerk Fees	\$ 43,143.51	
Realty Transfer Fees	68,753.40	
Interest	<u>83.34</u>	
		<u><u>\$ 111,980.25</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2004 and 2003

	<u>Dec. 31, 2004</u>	<u>Dec. 31, 2003</u>
<u>ASSETS</u>		
Revenue Account:		
Cash	\$ 14,091.72	\$ 8,777.60
Custodian Account:		
Investments	8,037,953.21	8,928,413.97
	<u>\$ 8,052,044.93</u>	<u>\$ 8,937,191.57</u>
<u>LIABILITIES AND RESERVES</u>		
Revenue Account:		
Due to County Treasurer	\$ 5,814.34	\$ 2,229.93
Accounts Payable	33.84	35.13
Attorneys' Deposits	8,243.54	6,512.54
	14,091.72	8,777.60
Custodian Account:		
Reserve for Custodian Funds	8,037,953.21	8,928,413.97
	<u>\$ 8,052,044.93</u>	<u>\$ 8,937,191.57</u>

See Exhibit SL for Cash Reconciliation at December 31, 2004.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate Custodian Account
 Statement of Investments
 For the Year Ended December 31, 2004

Balance Dec. 31, 2003		\$	8,928,413.97
Increased by Receipts:			
By Virtue of Order of County Court, Probate Division, Funds Deposited in Savings and Loan Associations as per Court Order	\$		825,860.25
Maturity of Investments			846,677.44
Interest on Investments			265,663.74
			1,938,201.43
			10,866,615.40
Decreased by Disbursements:			
Payments Made Pursuant to Order by the County Court, Probate Division			1,773,068.67
Purchase of Investments			1,055,061.12
Interest, Penalties and Service Charges			532.40
			2,828,662.19
Balance Dec. 31, 2004		\$	8,037,953.21

Schedule of Investments Dec. 31, 2004

Colonial Bank, FSB Guardianship -- Intermingled Minor Account		\$	7,216,423.97
Sun National Bank			
Certificate of Deposit No.:			
xxxx62			16,882.45
xxxx21			26,426.87
xxxx22			26,670.05
xxxx20			47,568.35
xxxx43			5,037.42
Fleet Bank			
Certificates of Deposit Nos.:			
xxxxxxxx89			19,365.83
xxxxxxxx90			21,739.59
xxxxxxxx89			21,739.59
xxxxxxxx40			97,374.34
xxxxxxxx98			19,328.05
xxxxxxxx12			10,086.30

(Continued)

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate Custodian Account
 Statement of Investments
 For the Year Ended December 31, 2004

Schedule of Investments Dec. 31, 2004 (Cont'd)

Minotola National Bank

Certificate of Deposit No.:

xxxxxxx58	\$	56,965.12
xxxxxxx25		89,927.11
xxxxxxx02		90,197.52
xxxxxxx15		20,869.94
xxxxxxx33		89,927.11
xxxxxxx88		13,071.67
xxxxxxx96		95,661.89
xxxxxxx80		15,651.16
xxxxxxx23		37,038.88
		37,038.88
	\$	8,037,953.21

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Surrogate
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2004

Balance Dec. 31, 2003		\$ 2,229.93
Increased by:		
Collections:		
Fees	\$ 208,793.58	
Surrogate - Modernization Trust Fund	8,936.00	
Interest Earned	158.38	
		217,887.96
		220,117.89
Decreased by:		
Payments to County Treasurer:		
Fees	205,248.14	
Surrogate - Modernization Trust Fund	8,936.00	
Interest Earned	119.41	
		214,303.55
Balance Dec. 31, 2004		\$ 5,814.34

Analysis of Balance Dec. 31, 2004

Surrogate Fees	\$ 5,768.32	
Interest	46.02	
		\$ 5,814.34

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2004 and 2003

	<u>Dec. 31, 2004</u>	<u>Dec. 31, 2003</u>
<u>ASSETS</u>		
Cash	\$ 468,440.19	\$ 507,922.12
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 196.85	\$ 162.06
Reserve for Extradition Account	8.34	
Garnish Payments	35,257.25	47,898.69
Levy Payments	31,502.23	80,774.62
Reserve for Attorneys' Deposits	5,737.40	8,787.76
Reserve for Sales and Executions	395,738.12	370,298.99
	<u>\$ 468,440.19</u>	<u>\$ 507,922.12</u>

See Exhibit SL for Cash Reconciliation at December 31, 2004.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Sheriff's Office
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2004

Balance Dec. 31, 2003		\$	162.06
Collections:			
Fees	\$ 371,786.98		
Sheriff - Modernization Trust Fund	16,530.00		
Interest Earned	<u>2,529.32</u>		
			<u>390,846.30</u>
			391,008.36
Decreased by:			
Payments to County Treasurer:			
Fees	371,786.98		
Sheriff - Modernization Trust Fund	16,530.00		
Interest	<u>2,494.53</u>		
			<u>390,811.51</u>
Balance Dec. 31, 2004		\$	<u><u>196.85</u></u>
 <u>Analysis of Balance Dec. 31, 2004</u>			
Interest		\$	<u><u>196.85</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Adjuster
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2004 and 2003

	<u>Dec. 31, 2004</u>	<u>Dec. 31, 2003</u>
<u>ASSETS</u>		
Accounts Receivable:		
Hospital Patients	\$ 265.75	\$ 388.75
State Institution Patients	7,784.34	7,784.34
	\$ 8,050.09	\$ 8,173.09
<u>LIABILITIES AND RESERVES</u>		
Reserve for Accounts Receivable	\$ 8,050.09	\$ 8,173.09
	\$ 8,050.09	\$ 8,173.09

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Adjuster
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2004

Accrued in 2004

Increased by:

Collections:

Board of Hospital Patients	\$	679.00
----------------------------	----	--------

Board of Patients in State Institutions		<u>53,398.45</u>
---	--	------------------

		<u>54,077.45</u>
--	--	------------------

54,077.45

Decreased by:

Payments to County Treasurer:

Board of Hospital Patients	\$	679.00
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Board of Patients in State Institutions		<u>53,398.45</u>
---	--	------------------

	\$	<u><u>54,077.45</u></u>
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COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Prosecutor's Confidential Fund
Statements of Assets and Reserves -- Regulatory Basis
As of December 31, 2004 and 2003

	<u>Dec. 31, 2004</u>	<u>Dec. 31, 2003</u>
<u>ASSETS</u>		
Cash-on deposit	\$ 6,800.00	\$ 3,010.97
<u>RESERVES</u>		
Reserve for Prosecutor's Confidential Fund	\$ 6,800.00	\$ 3,010.97

See Exhibit SL for Cash Reconciliation at December 31, 2004.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Cumberland Manor
 Statements of Assets, Liabilities and Reserves -- Regulatory Basis
 As of December 31, 2004 and 2003

	<u>Dec. 31, 2004</u>	<u>Dec. 31, 2003</u>
<u>ASSETS</u>		
Cash	\$ 85,865.31	\$ 84,682.07
Petty Cash--Patients' Trust	300.00	300.00
Patients' Accounts Receivable	1,424,359.34	1,912,423.47
Accounts Receivable--Pharmacy	34,618.41	34,618.41
Due from Bank	29.55	
Due from Medicare	270,704.71	321,846.45
	<u>\$ 1,815,877.32</u>	<u>\$ 2,353,870.40</u>
<u>LIABILITIES AND RESERVES</u>		
Due to County Treasurer	\$ 3,449.27	\$ 27,842.27
Reserve for Patient's Accounts Receivable	1,424,359.34	1,912,423.47
Reserve for Accounts Receivable--Pharmacy	34,618.41	34,618.41
Reserve for Due from Medicare	270,704.71	321,846.45
Reserve for Patient Trust Fund	82,745.59	57,139.80
	<u>\$ 1,815,877.32</u>	<u>\$ 2,353,870.40</u>

See Exhibit SL for Cash Reconciliation at December 31, 2004.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Cumberland Manor
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2004

Balance Dec. 31, 2003		\$	27,842.27
Increased by:			
Collections:			
Board of Patients	\$ 11,824,121.63		
Medicare	1,679,438.33		
Interest Earned	<u>4,796.08</u>		
			<u>13,508,356.04</u>
			13,536,198.31
Decreased by:			
Payments to County Treasurer:			
Permanent Disability--Patients in County			
Institutions (N.J.S.A.44:7-38 et seq.)	12,684,774.39		
Medical Peer Grouping System (Ch. 474, Laws of 1985)	816,119.06		
Interest	4,707.91		
Overpayment of Patients Board	<u>27,147.68</u>		
			<u>13,532,749.04</u>
Balance Dec. 31, 2004		\$	<u><u>3,449.27</u></u>

Analysis of Balance Dec. 31, 2004

Board of Patients	\$ 3,293.08		
Interest	<u>156.19</u>		
		\$	<u><u>3,449.27</u></u>

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
Jail -- Work Release
Statements of Assets and Liabilities -- Regulatory Basis
As of December 31, 2004 and 2003

	<u>Dec. 31, 2004</u>	<u>Dec. 31, 2003</u>
<u>ASSETS</u>		
Cash-on deposit	\$ 76.72	\$ 925.11
<u>LIABILITIES</u>		
Due to County Treasurer	\$ 76.72	\$ 925.11

See Exhibit SL for Cash Reconciliation at December 31, 2004.

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Jail - Work Release Program
 Statement of Due To County Treasurer
 For the Year Ended December 31, 2004

Balance Dec. 31, 2003		\$	925.11
Increased by:			
Collections:			
Fees	\$	12,597.67	
Interest Earned		23.45	
			12,621.12
			13,546.23
Decreased by:			
Payments to County Treasurer:			
Fees		13,447.57	
Interest		21.94	
			13,469.51
Balance Dec. 31, 2004		\$	76.72

Analysis of Balance Dec. 31, 2004

Jail - Work Release Fees		\$	75.21
Interest			1.51
			76.72

COUNTY OF CUMBERLAND
OTHER OFFICIALS AND INSTITUTIONS
 Statement of Cash Reconciliation
 For the Year Ended December 31, 2004

	<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)	\$ 543,701.39	01-03-05	\$ 15,812.10	\$ 283,299.06	\$ 276,214.43	(SE)
Surrogate:							
Revenue Account	(A)	25,280.88			11,189.16	\$ 14,091.72	(SF)
Sheriff:							
Revenue Account	(D)	563,488.30			95,056.45	\$ 468,431.85	
Extradition Account	(D)	1,759.27			1,750.93	8.34	
Subpoena Account	(A)	2,800.00			2,800.00	-	
						\$ 468,440.19	(SG)
Prosecutors Office:							
Confidential Fund	(C)	6,800.00				\$ 6,800.00	(SI)
Cumberland Manor:							
Revenue Account	(A)	10,677.64			10,677.64	-	
Direct Deposit Account	(B)	1,350.25				1,350.25	
Revenue - Direct Deposit	(C)	2,309.02				2,309.02	
Patient's Trust Account	(B)	12,907.87			3,077.89	9,829.98	
Patient's Trust Account	(C)	72,376.06				72,376.06	
						\$ 85,865.31	(SJ)
Jail:							
Work Release Program	(C)	1.72	01-03-05	75.00		\$ 76.72	(SK)
(A) Bank of America							
(B) Hudson United Bank							
(C) Sun National Bank							
(D) Newfield National Bank							

COUNTY OF CUMBERLAND
PART 2
SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2004

**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, 2004. 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, 2004. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and New Jersey Circular 04-04-OMB, which are described in the accompanying Schedule of Findings and Questioned Costs as findings no.: 2004-3 and 2004-4.

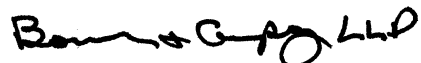
Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State of New Jersey Circular 04-04-OMB.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal or state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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



Henry J. Ludwigsen
Certified Public Accountant
Registered Municipal Accountant

Voorhees, New Jersey
July 8, 2005

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COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2004

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period From</u>	<u>To</u>
Federal and State Grant Fund:							
Direct Federal Funding:							
U.S. Department of Health and Human Services:							
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-07	H4-785-361	\$ 847,898.00		3-1-04	2-28-05
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-07	H3-785-361	810,259.00		3-1-03	2-28-04
HIV Emergency Relief - Ryan White Grant	93.914	H89 HA 00043-08	H0-785-361	684,897.00		3-1-00	2-28-01
U.S. Department of Housing and Urban Development:							
Empowerment Zone	14.244	N/A	G0-717-470	18,972,867.00		1-1-01	12-31-01
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 --							
Title III, Part C-- Nutrition Services	93.045	046-4275-100-xxx	A4-787-300	1,723,081.09	\$ 546,584.00	1-1-04	12-31-04
Special Services for the Aging --							
Title III, Part C-- Nutrition Services	93.045	046-4275-100-xxx	A3-787-300	2,066,523.00	191,662.00	1-1-03	12-31-03
Special Services for the Aging --							
Title III, Part C-- Nutrition Services	93.045	046-4275-100-xxx	A2-787-300	1,819,283.00	201,696.00	1-1-02	12-31-02
Special Services for the Aging --							
Title III, Part C-- Nutrition Services	93.045	046-4275-100-xxx	A1-787-300	1,717,720.00	221,462.00	1-1-01	12-31-01
Special Services for the Aging --							
Title III, Part C-- Nutrition Services	93.045	046-4275-100-xxx	A0-787-300	1,673,520.00		1-1-00	12-31-00
Special Services for the Aging --							
Title III, Part C-- Nutrition Services	93.045	046-4275-100-xxx	A8-787-300	778,929.00	114,864.00	1-1-98	12-31-98
<u>Passed Through State Department of Human Services:</u>							
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-Health	93.667	AXF-26S	A2-787-347&348	278,895.00	4,000.00	1-1-02	12-31-02
Social Services Block Grant-Title XX-Health	93.667	AXF-26S	A1-787-347&348	266,703.00	5,500.00	1-1-01	12-31-01
Social Services Block Grant-Title XX-Health	93.667	AXF-26S	A0-787-330	260,242.00		1-1-00	12-31-00
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(HSAC/CIAC	93.667	ANF-F9S	G3-791-353	123,708.00	17,002.00	1-1-03	12-31-03
Social Services Block Grant-Title XX(HSAC/CIAC	93.667	ANF-F9S	G2-791-353	121,948.00	17,002.00	1-1-02	12-31-02
Social Services Block Grant-Title XX(HSAC/CIAC	93.667	ANF-F9S	G1-791-353	117,370.00	17,002.00	1-1-01	12-31-01
Social Services Block Grant-Title XX:							
Social Services Block Grant (Alcohol)	93.667	AOF-K9S	G4-789-355	67,042.00	14,925.00	1-1-04	12-31-04
Social Services Block Grant-Title XX:							
Social Services Block Grant (Alcohol)	93.667	AOF-K9S	G3-789-355	68,810.00	14,925.00	1-1-03	12-31-03
Division of Youth and Family Services:							
State and Community Partnership	93.667	100-066-1500-021	G4-791-351	414,412.00		1-1-04	12-31-04
State and Community Partnership	93.667	100-066-1500-021	G3-791-351	406,911.00		1-1-03	12-31-03
State and Community Partnership	93.667	100-066-1500-021	G2-791-351	411,050.00		1-1-02	12-31-02
State and Community Partnership	93.667	100-066-1500-021	G1-791-351	395,694.00		1-1-01	12-31-01
State and Community Partnership	93.667	100-066-1500-021	G0-791-351	382,746.00		1-1-00	12-31-00
State and Community Partnership	93.667	100-066-1500-021	G9-791-351	352,424.00		1-1-99	12-31-99
Childhood Lead Poisoning Prevention	93.197	100-046-4535-315	H4-785-364	70,000.00		1-1-04	12-31-04
Childhood Lead Poisoning Prevention	93.197	100-046-4535-315	H3-785-364	70,000.00		1-1-03	12-31-03
Childhood Lead Poisoning Prevention	93.197	100-046-4535-315	H2-785-364	60,000.00		1-1-02	12-31-02
Childhood Lead Poisoning Prevention	93.197	100-046-4535-315	H2-785-365	70,000.00		1-1-02	12-31-02
Medical Assistance	93.778	01BDFS	H4-785-362	13,816.00		1-1-04	12-31-04
Medical Assistance	93.778	01BDFS	H3-785-362	13,952.00		1-1-03	12-31-03
Medical Assistance	93.778	01BDFS	H2-785-362	13,653.00		1-1-02	12-31-02
Federal Abstinence Education Program	93.235	N/A	H4-785-366	29,621.00		1-1-04	12-31-04
WFNJ General Assistance / Food Stamps	93.558	054-7550-100-121	J3-798-415	726,138.00		1-1-03	12-31-04
WFNJ General Assistance / Food Stamps	93.558	054-7550-100-121	J2-798-415	777,232.00		1-1-02	12-31-02
Work First in New Jersey	93.558	054-7550-100-121	J3-798-416	2,445,974.00		1-1-03	12-31-04
Work First in New Jersey	93.558	054-7550-100-121	J2-798-416	1,878,086.00		1-1-02	12-31-02
Work First in New Jersey	93.558	054-7550-100-121	J1-798-416	2,617,043.00		1-1-01	12-31-01
Work First in New Jersey	93.558	054-7550-100-121	J0-798-416	2,090,953.00		1-1-00	12-31-00
DHS Special Initiative & Transportation	93.558	054-7550-100-122	J4-798-418	418,834.00		1-1-04	12-31-04
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, 2003	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2004 Encumbrances	Balance Dec. 31, 2004	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 59,297.74	\$ 847,898.00	1	\$ 50,660.78	\$ 581,843.56	\$ 304,750.67	\$ 11,964.55	\$ 355,689.49	\$ 581,843.56
7,000.45		1,3	281,882.02	338,679.76	2,500.00		555,647.47	810,259.00
		2	(7,000.45)					684,897.00
66,298.19	847,898.00		325,542.35	920,523.32	307,250.67	11,964.55	911,336.96	2,076,999.56
4,960,931.31				2,109,121.96		2,851,809.35	2,109,121.96	16,121,057.65
5,027,229.50	847,898.00		325,542.35	3,029,645.28	307,250.67	2,863,773.90	3,020,458.92	18,198,057.21
	1,723,081.00	1	51,524.00	1,507,288.31	150,542.41	116,774.28	823,025.00	1,507,288.31
331,049.14		3	122,498.52	243,182.12		210,365.54	40,826.07	2,047,819.46
79,297.14		2	(79,297.14)					2,020,979.00
29,528.12		2	(29,528.12)					1,939,182.00
2,668.66		2	(2,668.66)					1,673,520.00
69,571.44				69,571.44				893,793.00
512,114.50	1,723,081.00		62,528.60	1,820,041.87	150,542.41	327,139.82	863,851.07	10,082,581.77
	279,187.00	1	25,486.52	249,588.71	42,616.90	12,467.91	269,478.00	249,588.71
25,003.39		3,1	9,881.73	34,885.12				293,458.00
32,690.60		2	(5,833.60)	26,857.00			431.00	282,895.00
24,015.41		2	(1,285.41)	22,730.00				272,203.00
7,399.68		2	(7,399.68)					260,242.00
	139,508.00			114,048.94	11,678.75	13,780.31	116,790.00	114,678.75
757.07		2,3	5,340.21	6,097.28				140,710.00
1,032.77		2	(1,032.77)					138,950.00
907.73		2,3	(907.73)					134,372.00
	81,967.00			71,123.94		10,843.06	67,042.00	71,123.94
7,923.64				7,923.64			6,883.00	83,735.00
	414,412.00			286,373.04	78,615.98	49,422.98		286,373.04
36,847.44			23,909.32	39,996.14	51.18	20,709.44		386,201.56
7,757.85		3	372.29	1,696.25	25.00	6,408.89		404,641.11
7,487.44		2,3	(469.90)	2,157.54	4,860.00		(5,117.00)	395,694.00
3,870.77		2,3	(3,870.77)					382,746.00
		3	445.68					351,978.32
	70,000.00			18,115.75	13,078.84	38,805.41	445.68	18,115.75
35,605.11		3	4,497.76	40,102.87			49,489.00	70,000.00
15,043.05		2	(15,043.05)					60,000.00
4,198.82		2	(4,198.82)					70,000.00
	13,816.00			10,944.53	2,694.04	177.43	13,816.00	10,944.53
192.19		2,3	2,983.75	3,175.94				13,952.00
1,362.46		2	(1,362.46)					13,653.00
	29,621.00			17,432.01		12,188.99	1,799.00	17,432.01
149,678.17	230,443.00			298,093.40		82,027.77	29,704.00	644,110.23
180,391.28						180,391.28	180,389.00	596,840.72
618,058.01	590,384.00			768,394.13		440,047.88	667,848.00	2,005,926.12
694,368.66						694,368.66		1,183,717.34
859,061.21						859,061.21		1,757,981.79
666,916.85						666,916.85		1,424,036.15
	418,834.00					418,834.00	211,651.00	-
	499,562.00			9,816.94		489,745.06	36,297.48	9,816.94
3,380,569.60	2,767,734.00		31,513.07	2,029,553.17	153,620.69	3,996,642.81	1,646,500.48	12,146,117.01

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2004

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period From</u>	<u>To</u>
Federal and State Grant Fund (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	H4-785-357	\$ 55,949.00		7-1-04	6-30-05
Case Management Unit - Part C EIP	93.993	02-241-EIPL-0	H4-785-358	200,850.00		7-1-04	6-30-05
Case Management Unit - Case Mgmt	93.992	02-241-EIPL-1	H3-785-357	58,428.00		7-1-03	6-30-04
Case Management Unit - Part C EIP	93.993	02-241-EIPL-0	H3-785-358	176,351.00		7-1-03	6-30-04
Case Management Unit	93.994	02-241-EIPL-1	H2-785-357/358	206,395.00		7-1-02	6-30-03
Case Management Unit	93.994	02-241-EIPL-1	H1-785-357	227,505.00		7-1-01	6-30-02
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	G4-757-370	12,613.00	\$ 3,153.00	1-1-04	12-31-04
Sexual Assault Nurse Examiner	16.575	066-1020-100-143	G3-757-370	72,554.00	18,139.00	1-1-03	12-31-03
Sexual Assault Nurse Examiner	16.575	066-1020-100-143	G2-757-370	68,976.00	22,750.00	1-1-02	12-31-02
Sexual Assault Nurse Examiner	16.575	066-1020-100-143	G0-757-370	72,847.00	18,212.00	1-1-00	12-31-00
Victims of Crime Act (10/1/2000 - 12/31/2001)	16.575	066-1020-100-143	G4-757-371	322,248.00	80,340.00	10-1-02	12-31-04
Victims of Crime Act (10/1/2000 - 12/31/2001)	16.575	066-1020-100-143	G2-757-371	236,895.00	59,224.00	10-1-01	12-31-02
Edward Byrne Memorial State and Local Law Enforcement Assistance Formula Grant Proj	16.579	066-1020-100-156	G4-757-372	199,585.00	107,469.00	2-1-04	1-31-05
Edward Byrne Memorial State and Local Law Enforcement Assistance Formula Grant Proj	16.579	066-1020-100-156	G3-757-372	218,008.00	89,046.00	2-1-03	1-31-04
Edward Byrne Memorial State and Local Law Enforcement Assistance Formula Grant Proj	16.579	066-1020-100-157	G2-757-372	248,890.00	92,055.00	2-1-02	1-31-03
Local Law Enforcement Block Grant	16.592	066-1020-100-157	G5-757-373	21,581.00	2,398.00	2-1-04	1-31-06
Local Law Enforcement Block Grant	16.592	066-1020-100-157	G4-757-373	24,105.00	2,678.00	2-1-03	1-31-05
Local Law Enforcement Block Grant	16.592	066-1020-100-157	G1-757-373	24,872.00	2,764.00	2-1-01	1-31-02
Community Gun Violence Prosecutor	16.xxx	2001-GPCX-0106	G2-757-374	107,466.00	26,865.99	1-1-02	12-31-02
Project Sentry	16.xxx	2003-SE-CX-0014	G3-757-376	199,904.00		1-1-03	12-31-03
Community Prosecution Planning Grant	16.609	N/A	G1-757-380	265,775.00		1-1-01	12-31-01
Juvenile Accountability Incentive Block Grant (JAIG)	16.523	066-1500-100-121	G4-791-378	53,326.00	5,925.00	1-1-04	12-31-04
Juvenile Accountability Incentive Block Grant (JAIG)	16.523	066-1500-100-121	G3-791-378	66,931.00	7,436.00	1-1-03	12-31-03
Juvenile Accountability Incentive Block Grant (JAIG)	16.523	066-1500-100-121	G2-791-378	76,529.00	8,504.00	1-1-02	12-31-02
Juvenile Accountability Incentive Block Grant (JAIG)	16.523	066-1500-100-121	G1-791-378	71,285.00		1-1-01	12-31-01
Juvenile Accountability Incentive Block Grant (JAIG)	16.523	066-1500-100-121	G0-791-378	77,986.00		1-1-00	12-31-00
Juvenile Justice Commission G.A.P.P.F.	16.540	1500-209-994-570	G1-791-352	92,500.00		1-1-00	12-31-00
Division of Highway Traffic Safety:							
Diversity Partnership Grant	16.xxx	100-066-1160-047	G2-755-447	74,705.00		1-1-02	12-31-02
Diversity Partnership Grant	16.xxx	100-066-1160-047	G1-755-447	59,155.00		1-1-01	12-31-01
Child Safety Education Grant	16.xxx	100-066-1160-047	G4-755-448	59,600.00		1-1-04	12-31-04
Child Safety Education Grant	16.xxx	100-066-1160-047	G2-755-448	16,500.00		1-1-02	12-31-02
State & Community Highway Safety Grant	20.600	100-066-1160-047	G4-755-449	66,700.00		1-1-04	12-31-04
State & Community Highway Safety Grant	20.600	100-066-1160-047	G2-755-449	67,435.00		1-1-02	12-31-02
State & Community Highway Safety Grant	20.600	100-066-1160-047	G1-755-449	76,990.00		1-1-01	12-31-01
Total U.S. Bureau of Justice							
U.S. Department of Labor:							
<u>Passed Through State Department of Labor:</u>							
Job Training Partnership Act-Interest	17.250	JTP-06-86-87-00	2505	---		---	---
Job Training Partnership Act	17.250	062-4545-100-101	J9-798-411	5,730,963.00		7-1-99	6-30-00
Workforce Investment Act (WIA)	17.258-260	062-4545-100-101	J4-798-420	5,461,429.00		7-1-04	6-30-05
Workforce Investment Act (WIA)	17.258-260	062-4545-100-101	J3-798-420	4,273,034.00		7-1-03	6-30-04
Workforce Investment Act (WIA)	17.258-260	062-4545-100-101	J2-798-420	5,102,104.00		7-1-02	6-30-03
Workforce Investment Act (WIA)	17.258-260	062-4545-100-101	J1-798-420	3,386,201.00		7-1-01	6-30-02
Workforce Investment Act (WIA)	17.258-260	062-4545-100-101	J0-798-420	3,781,779.00		7-1-00	6-30-01
Welfare to Work Competitive Grant	17.253	062-4545-100-285	J9-798-419	3,098,695.00		10-1-99	2-28-01
One Ease-E Link	17.257	062-4545-100-101	J0-798-418	112,000.00		7-1-00	6-30-01
One Ease-E Link	17.257	062-4545-100-101	J8-798-418	176,000.00		7-1-98	6-30-99
Total U.S. Department of Labor							

Balance Dec. 31, 2003	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2004 Encumbrances	Balance Dec. 31, 2004	(Memo Only)	
							Cash Received	Accumulated Expenditures
	\$ 55,949.00			\$ 27,563.61		\$ 28,385.39		27,563.61
	200,850.00			53,455.29	\$ 97.87	147,296.84		53,455.29
\$ 35,962.07		2	\$ (10,232.57)	25,729.50			\$ 36,619.00	58,428.00
123,827.46		2	(52,842.37)	70,985.09			135,032.00	176,351.00
19,918.34		2	(19,890.39)	27.95				206,395.00
37,736.95		2	(37,736.95)					227,505.00
217,444.82	256,799.00		(120,702.28)	177,761.44	97.87	175,682.23	171,651.00	749,697.90
4,110,128.92	4,747,614.00		(26,660.61)	4,027,356.48	304,260.97	4,499,464.86	2,682,002.55	22,978,396.68
	15,766.00			12,100.26	2,263.00	1,402.74		12,100.26
18,291.15	60,062.00	3	6,061.00	76,469.19	720.00	7,224.96	27,422.00	83,468.04
24,785.93		2,3	(23,924.44)	861.49				91,726.00
11,200.10		2	(11,200.10)					91,059.00
	402,588.00			103,834.21	2,148.00	296,605.79	9,107.00	105,982.21
240,658.04		3	631.79	241,289.83			257,994.00	296,119.00
	307,054.00			265,196.48	39,781.71	2,075.81	173,585.00	265,196.48
50.90		2,3	43,113.18	43,164.08			29,000.00	307,054.00
142.47		2	(142.47)					340,945.00
	23,979.00			2,181.84		21,797.16	21,581.00	2,181.84
23,574.44				23,574.44			24,105.00	26,783.00
31.82		2,3	2,941.87	2,973.69				27,636.00
20,085.00	45,843.33			37,858.82		28,069.51	36,102.28	106,262.48
192,906.50				94,081.20		98,825.30	65,871.57	101,078.70
23,542.79		3	82,958.34	58,904.54	39,125.00	8,471.59	79,274.64	257,303.41
	59,251.00			23,680.13	27,271.50	8,299.37		23,680.13
18,386.00		3	28,149.68	22,914.24	13,646.92	9,974.52		64,392.48
2,318.52		3	24,878.10	22,084.55	3,210.82	1,901.25		83,131.75
1,065.74		2	(1,065.74)				13,837.13	71,285.00
280.23		2	(510.79)	(230.56)				77,986.00
		2	(2,313.00)	(2,313.00)				92,500.00
2,117.05		2	(2,117.05)					74,705.00
4,137.35		2	(4,137.35)					59,155.00
	59,600.00	2	(204.86)	45,231.77		14,368.23	45,235.53	45,231.77
204.86	66,700.00				16,254.25	50,445.75		16,500.00
501.75		2	(501.75)					67,435.00
9,699.91		2	(9,699.91)					76,990.00
593,980.55	1,040,843.33		132,916.50	1,073,857.20	144,421.20	549,461.98	783,115.15	2,867,887.55
78,406.77	5,502.11					83,908.88		-
50,000.00						50,000.00		5,680,963.00
	5,461,429.00			2,822,526.54	14,435.38	2,624,467.08	2,666,521.00	2,822,526.54
550,771.71	1,162,375.00	3,1	2,882,665.98	2,455,417.17	4,736.00	2,135,659.52	2,174,648.12	2,137,374.48
2,567,529.57		3,1	(2,745,025.02)	(214,494.55)		36,999.10	(212,925.00)	5,065,104.90
		3	329.54		269.00	60.54		3,386,140.46
48,800.00						48,800.00		3,732,979.00
804,471.86				339,595.70		464,876.16	409,518.86	2,633,818.84
34,444.59				22,444.59		12,000.00		100,000.00
784.11						784.11		175,215.89
4,135,208.61	6,629,306.11		137,970.50	5,425,489.45	19,440.38	5,457,555.39	5,037,762.98	25,734,123.11

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2004

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period From</u>	<u>To</u>
<u>Federal and State Grant Fund (Cont'd):</u>							
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	A4-787-433-436	\$ 1,110,804.00	\$ 226,523.00	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
Federal Transit Capital and Operating Assistance Formula Grants-Section 5307	20.507	00001809	A2-787-433-436	695,800.00	226,523.00	1-1-02	12-31-02
Federal Transit Capital and Operating Assistance Formula Grants-Section 5307	20.507	00001809	A1-787-433-436	701,373.78	226,523.00	1-1-01	12-31-01
Federal Transit Capital and Operating Assistance Formula Grants-Section 5307	20.507	00001809	A0-787-434	890,776.00		1-1-00	12-31-00
Federal Transit Capital and Operating Assistance Formula Grants-Section 5307	20.507	00001809	A9-787-434	1,103,952.00		1-1-99	12-31-99
Federal Intermodal Surface Transportation Efficiency Act	20.205	STP 1014 / 1016	G2-768-431	706,214.00		1-1-02	12-31-02
Federal Intermodal Surface Transportation Efficiency Act	20.205	STP 1014 / 1016	G4-768-432	4,819,939.36		1-1-04	12-31-04
Federal Intermodal Surface Transportation Efficiency Act	20.205	STP 1014 / 1016	G1-768-432	1,480,374.00		1-1-01	12-31-01
Federal Intermodal Surface Transportation Efficiency Act	20.205	STP 1014 / 1016	G9-768-432	1,196,279.00		---	---
Northwest Blvd - CR 615 Resurf	20.205	STP 1019 / 102 CON	G3-768-433	1,219,505.00		1-1-03	12-31-03
Buckshutem Rd - CR 670	20.205	STP 127 / 104 CON	G3-768-434	1,368,795.00		1-1-03	12-31-03
ISTEA - Mauricetown Bypass	20.205	STP 1021 / 101 CON	G3-768-435	229,696.40		1-1-03	12-31-03
ISTEA - Roadstown Rd (CR 626)	20.205	STP 1133 / 103 CON	G3-768-436	270,700.00		1-1-03	12-31-03
Subregional Planning Grant	20.515	N/A	G4-717-431	68,000.00	17,000.00	1-1-04	12-31-04
Subregional Planning Grant	20.515	N/A	G3-717-431	68,000.00	17,000.00	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	A2-787-437 / 438	161,809.00		7-1-01	6-30-02
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
Public Transportation for Nonurbanized Areas-Section 18	20.509	NJ-18-X009	A2-787-441 / 442	175,736.00		7-1-01	6-30-02
Public Transportation for Nonurbanized Areas-Section 18	20.509	NJ-18-X009	A0-787-442	149,599.00		7-1-00	6-30-01
Public Transportation for Nonurbanized Areas-Section 18	20.509	NJ-18-X009	A0-787-442	154,036.00		7-1-99	6-30-99
Passed Through the Cumberland County Improvement Authority:							
JARC Interlocal Agreement	20.xxx	N/A	A3-787-446	350,000.00		7-1-03	6-30-04
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	A4-787-495&496	26,613.00	31,530.50	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
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A2-787-495&496	51,179.00	45,796.00	7-1-02	6-30-03
Retired and Senior Volunteer Program (RSVP)	94.002	N/A	A1-787-495&496	49,211.00	45,796.00	7-1-01	6-30-02
Total U.S. Dept. of Action							
U.S. Department of Agriculture:							
<u>Passed Through N.J. Department of Agriculture</u>							
Positive Futures for New Jersey Families	10.xxx	010-3360-100-xxx	G0-802-401	8,370.00		1-1-00	12-31-00
Total U.S. Dept. of Agriculture							
U.S. Department of Homeland Security:							
<u>Passed Through State Department of Law and Public Safety:</u>							
FEMA Domestic Preparedness Vulnerability Asses	16.007	N/A	G2-747-502	5,000.00		1-1-02	12-31-02
Domestic Preparedness Vulnerability Assesmen	16.007	N/A	G0-747-502	10,000.00		1-1-00	12-31-00
Total Federal Emergency Management Agency							

Balance Dec. 31, 2003	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2004 Encumbrances	Balance Dec. 31, 2004	(Memo Only)	
							Cash Received	Accumulated Expenditures
	\$ 1,337,327.00			\$ 768,320.78	\$ 10,766.91	\$ 558,239.31		\$ 768,320.78
\$ 209,308.81		3	\$ 29,080.40	125,490.91	4,100.00	108,798.30	\$ 483,465.00	822,724.70
66,866.66		2	677.55	52,590.06		14,954.15	177,534.00	907,368.85
8,770.02		2	(5,170.02)	3,600.00			42,054.15	927,896.78
24,353.62		2	(26,290.96)	(1,937.34)			28,100.00	890,776.00
8,290.65						8,290.65	32,287.85	1,095,661.35
135,605.54		3	120,169.12	79,493.21	99,922.15	76,359.30	129,663.00	629,854.70
	4,819,939.36				1,993,081.36	2,826,858.00		-
431,390.32						431,390.32		1,048,983.68
1,094,089.16						1,094,089.16		102,189.84
82,719.15		3	302,446.60	250,807.14	28,419.65	105,938.96	834,339.25	1,113,566.04
0.68		3	1,368,794.32	1,323,297.00		45,498.00	1,086,549.49	1,323,297.00
229,696.40				174,000.00		55,696.40		174,000.00
270,700.00				177,272.28	46,197.12	47,230.60		223,469.40
	85,000.00			77,411.55	7,467.06	121.39	39,581.96	77,411.55
32,000.00		2	(32,000.00)					85,000.00
	253,251.00			243,038.76		10,212.24	190,606.54	243,038.76
3,214.69		2	(3,214.69)				3,086.00	161,809.00
	278,075.00			103,281.71		174,793.29	43,894.89	103,281.71
418.50		2	(418.50)				175,736.00	175,736.00
4,521.33		2	(4,521.33)					149,599.00
8,110.23		2	(8,110.23)					154,036.00
350,000.00				226,996.50	1,124.92	121,878.58	179,197.44	228,121.42
2,960,055.76	6,773,592.36		1,741,442.26	3,603,662.56	2,191,079.17	5,680,348.65	3,446,095.57	11,406,142.56
	58,143.50	1	20,350.70	45,806.30		32,687.90		45,806.30
13,186.43	56,338.50	2,3	(1,878.75)	62,396.69		5,249.49	53,226.00	107,427.51
12,700.88		1	(11,743.43)	957.45				96,975.00
8,607.27		1	(8,607.27)					95,007.00
34,494.58	114,482.00		(1,878.75)	109,160.44	-	37,937.39	53,226.00	345,215.81
								-
1,038.40		2,3	(902.18)	136.22				8,370.00
1,038.40	-		(902.18)	136.22	-	-	-	8,370.00
3.94		2,3	995.96	999.90				5,000.00
35.17		2,3	2,398.16	2,433.33				10,000.00
39.11	-		3,394.12	3,433.23	-	-	-	15,000.00

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2004

<u>Federal Grantor/ Pass-through Grantor/</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>	<u>Local Government Identifying Number</u>	<u>Program or Award Amount</u>	<u>Matching Contribution</u>	<u>Grant Period From</u>	<u>To</u>
Federal and State Grant Fund (Cont'd):							
National Economic Development Administration:							
<u>Passed Through State Department of Community Affairs</u>							
SJEDD Technical Assistance Grant	11.303	01-79-07244	G1-717-492	15,611.25	7,013.75	1-1-01	12-31-01
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
CDBG - Small Cities Emergency Housing	14.219	99-2772-00	G1-791-498	12,507.00		1-1-01	12-31-01
CDBG - Small Cities Emergency Housing	14.219	99-2772-00	G1-791-499	354,500.00		1-1-01	12-31-01
<u>Passed Through the United Way -</u>							
FEMA - Homeless	N/A	N/A	A4-787-501	2,211.00		1-1-04	12-31-04
FEMA - Homeless	N/A	N/A	A3-787-501	2,160.00		1-1-03	12-31-03
Total U.S. Dept. of Housing and Urban Development							
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	G4-717-491	135,729.00		7-1-04	6-30-05
Cultural and Heritage Commission							
Promotion of the Arts	45.023	074-2530-100-031	G3-717-491	145,320.00		7-1-03	6-30-04
Cultural and Heritage Commission							
Promotion of the Arts	45.024	074-2530-100-032	G2-717-491	150,320.00		7-1-03	6-30-04
Cultural and Heritage Commission							
Promotion of the Arts	45.024	074-2530-100-032	G1-717-491	195,320.00	\$ 10,000.00	7-1-01	6-30-02
Total National Foundation on the Arts							
U.S. Department of the Interior:							
<u>Passed Through State Department of Environmental Protection</u>							
<u>National Parks Service Grant -</u>							
Maurice River Visitors Center	15.916	N/A	G2-717-451	30,000.00		10-1-01	9-30-02
Maurice River Visitors Center	15.916	N/A	G9-717-451	86,000.00		10-1-98	9-30-00
Total National Parks Service Grant							
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) Audit Performed by Other Certified Accountant
- (2) Cancellations
- (3) Prior Year Encumbrance
- (4) Transfers

Balance Dec. 31, 2003	Receipts or Revenue Recognized	Key	Adjustments	Disbursements / Expenditures	2004 Encumbrances	Balance Dec. 31, 2004	(Memo Only)	
							Cash Received	Accumulated Expenditures
13,423.00		2	(13,423.00)			-		22,625.00
\$ 12,507.00	\$ 400,000.00			\$ 9,900.00	\$ 52,000.00	\$ 338,100.00		\$ 9,900.00
4,500.00						12,507.00		-
						4,500.00		350,000.00
	2,211.00			2,211.00			\$ 2,211.00	2,211.00
329.00				329.00				2,160.00
17,336.00	402,211.00		-	12,440.00	52,000.00	355,107.00	2,211.00	364,271.00
	135,729.00			118,686.60	12,538.50	4,503.90	100,779.00	118,686.60
11,617.62		3	37,425.00	38,731.82		10,310.80		135,009.20
750.00		2,3	250.00	1,000.00				150,320.00
5,948.94		2	(5,948.94)					205,320.00
18,316.56	135,729.00		31,726.06	158,418.42	12,538.50	14,814.70	100,779.00	609,335.80
		3	11,430.00	10,430.00	1,000.00		30,000.00	30,000.00
500.00		3	25,000.00			25,500.00		60,500.00
500.00	-		36,430.00	10,430.00	1,000.00	25,500.00	30,000.00	90,500.00
\$ 16,911,750.99	\$ 20,691,675.80		\$ 2,366,557.25	\$ 17,454,029.28	\$ 3,031,990.89	\$ 19,483,963.87	\$ 15,155,651.17	\$ 82,639,924.72

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2004

State Grantor/ Program Title	State GMIS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period	
						From	To
Federal and State Grant Fund:							
<u>Department of Health:</u>							
Right to Know	4230-100-046-4742-105-J002-6110	92-2228-RTK-00	H4-785-601	\$ 9,848.00		1-1-04	12-31-04
Tobacco Age Sale Enforcement - 2001	4240-100-046-4213-168-J002-6110	00-685-ADA-L-0	H1-785-607	6,240.00		1-1-01	12-31-01
Tobacco Control Prevention and Education Services	4240-100-046-4213-168-J002-6110	00-685-ADA-L-0	H3-785-603	30,000.00		1-1-03	12-31-03
Tobacco Control Prevention and Education Services	4240-100-046-4213-168-J002-6110	00-685-ADA-L-0	H2-785-603	60,000.00		1-1-02	12-31-02
Local West Nile Virus - LINCS	N/A	N/A	H4-785-608	8,200.00		1-1-04	12-31-04
Intoxicated Driver Resource Center IDRC Program	N/A	N/A	G4-789-603	13,151.00		1-1-04	12-31-04
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	03-582-ADA-00	G4-789-602	534,560.00	\$ 51,192.00	1-1-04	12-31-04
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	03-582-ADA-00	G3-789-602	539,090.00	50,429.00	1-1-03	12-31-03
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	02-582-ADA-00	G2-789-602	405,338.00	49,519.00	1-1-02	12-31-02
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	01-582-ADA-00	G1-789-602	430,999.00	48,255.00	1-1-01	12-31-01
Comprehensive Alcoholism and Drug Abuse Program	4240-760-046-4252-001-J002-6110	00-582-ADA-00	G0-789-602	372,994.00		1-1-00	12-31-00
Total Department of Health							
New Jersey Governor's Council on							
<u>Alcoholism and Drug Abuse Program:</u>							
South Jersey Initiative	N/A	---	G1-789-698	39,000.00		1-1-01	12-31-01
Drug Court Referrals	N/A	---	G2-789-699	10,000.00		1-1-02	12-31-02
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010		G4-789-696	224,960.00		1-1-04	12-31-04
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010		G3-789-696	224,960.00		1-1-03	12-31-03
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010	---	G2-789-696	227,118.09		1-1-02	12-31-02
Alliance to Prevent Alcoholism and Drug Abuse Program	2000-100-082-C001-044-0999-6010	---	G0-789-696	217,286.00		1-1-00	12-31-00
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-F155	A4-787-613			1-1-04	12-31-04
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F155	A3-787-613	20,162.00		1-1-03	12-31-03
Instruction and Community Programs	7560-100-054-D808-034-LLLL-6130	14-F155	A1-787-613	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	---	G4-791-611	6,000.00		1-1-04	12-31-04
Augment Mental Health	7700-100-054-5820-029-LLLL-6130	---	G3-791-611	6,000.00		1-1-03	12-31-03
Augment Mental Health	7700-100-054-5820-029-LLLL-6130	---	G2-791-611	6,000.00		7-1-02	6-30-03
Augment Mental Health	7700-100-054-5820-029-LLLL-6130	---	G1-791-611	6,000.00		7-1-01	6-30-02
Augment Mental Health	7700-100-054-5820-029-LLLL-6130	---	G0-791-611	11,000.00		7-1-00	6-30-01
Passed through the UMDNJ:							
Traumatic Loss Intervention for Youth Project	N/A	---	G3-791-614	1,000.00		1-1-03	12-31-03
Traumatic Loss Intervention for Youth Project	N/A	---	G1-791-614	5,000.00		1-1-01	12-31-01
Total Department of Human Services							
<u>Department of Agriculture:</u>							
Right to Farm Grant	100-010-338-016-CCCC-6010	N/A	G1-717-692	4,516.30		1-1-02	12-31-02
Right to Farm Grant	100-010-338-016-CCCC-6010	N/A	G1-717-692	8,705.85		1-1-01	12-31-01
Right to Farm Grant	100-010-338-016-CCCC-6010	N/A	G0-717-692	4,805.00		1-1-00	12-31-00
Total Department of Agriculture							
<u>Commission on Science and Technology:</u>							
Technology Incubator Feasibility Study	2042-100-082-2042-013-EEEE-6130	01-2042-013-08	G1-717-694	40,000.00		1-1-01	12-31-01
<u>New Jersey State Council on the Arts:</u>							
Multicultural Arts Programming Grant	Garden State Fund	0119X090275	G3-717-699	15,000.00		1-1-03	12-31-03
Multicultural Arts Programming Grant	Garden State Fund	0119X090275	G2-717-699	45,000.00		1-1-02	12-31-02
Total NJ State Council on the Arts							

Balance Dec. 31, 2003	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2004 Encumbrances	Balance Dec. 31, 2004	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 2,640.00	\$ 9,848.00	2	\$ (2,640.00)	\$ 9,848.00			\$ 9,848.00	\$ 9,848.00
12,393.51		2	(12,393.51)					3,600.00
	8,200.00	2	(28.52)	8,171.48			8,165.90	27,450.00
	13,151.00			13,151.00				47,606.49
	585,752.00			491,872.13	\$ 31,361.49	\$ 62,518.38	419,663.00	8,171.48
51,989.75		3	31,167.69	83,157.44			176,524.00	13,151.00
84,440.07		2	(84,440.07)					523,233.62
19.99		2	(19.99)					589,519.00
5,053.11		2	(5,053.11)					370,416.93
156,536.43	616,951.00		(73,407.51)	606,200.05	31,361.49	62,518.38	614,200.90	479,234.01
								367,940.89
								2,440,171.42
1.00		2	(1.00)					
10,000.00		2	(10,000.00)					14,408.60
	224,960.00			154,938.67	65,024.58	4,996.75	99,328.71	-
4,713.37		2,3	58,211.10	62,924.47			128,824.52	219,963.25
1,429.87		2	(1,429.87)					223,211.35
2,179.57		2	(2,179.57)					225,688.22
18,323.81	224,960.00		44,600.66	217,863.14	65,024.58	4,996.75	228,153.23	215,106.43
								898,377.85
	20,162.00			18,897.85		1,264.15	13,749.00	18,897.85
1,933.18				421.93		1,511.25	5,161.86	18,650.75
409.17		2	(409.17)				3,750.00	18,270.83
	6,000.00			1,500.00	100.00	4,400.00	6,000.00	1,600.00
5,316.46		2,3	(135.77)	5,180.69				5,776.23
1,170.49		2	(1,170.49)					9,829.51
82.71		2	(82.71)					10,417.99
105.02		2	(105.02)					10,894.98
1,000.00		2	(1,000.00)					-
3,606.11		2	(3,606.11)					1,393.89
13,623.14	26,162.00		(6,509.27)	26,000.47	100.00	7,175.40	28,660.86	95,732.03
4,516.30						4,516.30		-
8,705.85		2	(8,705.85)					-
4,805.00		2	(4,805.00)					-
18,027.15			(13,510.85)			4,516.30		
3,000.00		2	(3,000.00)					37,000.00
		3	15,000.00	15,000.00			11,250.00	15,000.00
		3	4,000.00		4,000.00		11,250.00	\$ 41,000.00
			19,000.00	15,000.00	4,000.00		22,500.00	56,000.00

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2004

State Grantor/ Program Title	State GMIS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period	
						From	To
Federal and State Grant Fund (Cont'd):							
<u>Department of Community Affairs:</u>							
Passed Through the Division of Aging:							
Counseling on Health Insurance	8060-100-022-8060-056-F239-6110	94-47,II-9	A4-787-624	\$ 6,000.00		1-1-04	12-31-04
Counseling on Health Insurance	8060-100-022-8060-056-F239-6110	94-47,II-9	A3-787-624	6,000.00		1-1-03	12-31-03
Counseling on Health Insurance	8060-100-022-8060-056-F239-6110	94-47,II-9	A2-787-624	5,000.00		1-1-02	12-31-02
Counseling on Health Insurance	8060-100-022-8060-056-F239-6110	94-47,II-9	A1-787-624	4,000.00		1-1-01	12-31-01
Counseling on Health Insurance	8060-100-022-8060-056-F239-6110	94-47,II-9	A0-787-624	5,000.00		1-1-00	12-31-00
Handicapped Person's Recreation Opportunities Act	8050-100-022-8050-035-F157-6130	01368600	G4-717-621	3,000.00		1-1-04	12-31-04
Handicapped Person's Recreation Opportunities Act	8050-100-022-8050-035-F157-6130	01368600	G3-717-621	3,000.00		1-1-03	12-31-03
Handicapped Person's Recreation Opportunities Act	8050-100-022-8050-035-F157-6130	01368600	G0-717-621	3,375.00		1-1-00	12-31-00
State Development / Smart Growth Housing Services	8020-100-090-05	N/A	G4-717-622	50,000.00		1-1-04	12-31-04
Division of Housing:							
Social Services for the Homeless	7550-100-054-7550-380-LLLL-6030	H4FZ1S	A4-787-612	285,888.00		1-1-04	12-31-04
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
Social Services for the Homeless	7550-100-054-7550-380-LLLL-6030	H2FZ1S	A2-787-612	285,152.00		1-1-02	12-31-02
Social Services for the Homeless	7550-100-054-7550-380-LLLL-6030	H1FZ1S	A1-787-612	275,243.00		1-1-01	12-31-01
Social Services for the Homeless	7550-100-054-7550-380-LLLL-6030	H0FZ0S	G0-791-612	261,142.00		1-1-00	12-31-00
Small Cities Emergency Housing Repairs	8020-100-022-8020-078-F292-6120	N/A	G1-791-622	43,000.00		1-1-01	12-31-04
Small Cities Emergency Housing Repairs	8020-100-022-8020-078-F292-6120	N/A	G8-791-622	14,070.75		1-1-98	12-31-98
Total Department of Community Affairs							
<u>Department of Education:</u>							
Comprehensive Education Improvement Act	1500-100-066-1500-032-Y5AC-6010	SFEA Funds	G4-758-681	175,500.00		1-1-04	12-31-04
Comprehensive Education Improvement Act	1500-100-066-1500-032-Y5AC-6010	SFEA Funds	G3-758-681	254,250.00	\$ 72,780.00	1-1-03	12-31-03
Comprehensive Education Improvement Act	1500-100-066-1500-032-Y5AC-6010	SFEA Funds	G2-758-681	156,000.00	132,000.00	7-1-02	12-31-02
Comprehensive Education Improvement Act	1500-100-066-1500-032-Y5AC-6010	SFEA Funds	G1-758-681	161,000.00	140,000.00	7-1-01	6-30-02
Comprehensive Education Improvement Act	1500-100-066-1500-032-Y5AC-6010	SFEA Funds	G0-758-681	210,000.00		7-1-00	6-30-01
Total Department of Education							
<u>Department of Environmental Protection and Energy:</u>							
State Aid--County							
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H4-785-631	155,338.00		1-1-04	12-31-04
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H3-785-631	257,180.00		1-1-03	12-31-03
Environmental Health Act	4855-100-042-4855-075-V83K-6010	EN95-011	H2-785-631	134,840.00		1-1-02	12-31-02
USTI - Supplemental Funding	4855-100-042-4855-075-V83K-6010	EN95-011	S-H3-785-632	10,000.00			
Watershed Mgt/Public Education Grant	4850-100-042-4850-099-V3MB-6110	WMA #17	G1-717-634	600,000.00		1-1-01	12-31-01
Total Department of Environmental Protection and Energy							
<u>Department of State:</u>							
Historical Commission, Operating Support Grant	2540-100-074-2540-105-S003-6110	CCCHCG0S01	G5-717-693	12,000.00		1-1-05	12-31-05
Historical Commission, Operating Support Grant	2540-100-074-2540-105-S003-6110	CCCHCG0S01	G4-717-693	15,000.00		1-1-04	12-31-04
Historical Commission, Operating Support Grant	2540-100-074-2540-105-S003-6110	CCCHCG0S01	G3-717-693	15,000.00		1-1-03	12-31-03
Historical Commission, Operating Support Grant	2540-100-074-2540-105-S003-6110	CCCHCG0S01	G2-717-693	25,000.00		1-1-02	12-31-02
Don't Duck Metadata Grant	4800-100-042-4800-270-V42P-6110	2ONSDIXX	G1-717-635	650.00		1-1-01	12-31-01
Total Department of State							
<u>Department of Transportation:</u>							
State Aid--							
Municipal Stormwater Reg Grant	N/A	---	G4-768-631	10,000.00		---	---
Local Bridge Bond Act of 1999	6220-549-078-6220-135-TCAP-6110	---	G1-768-641	6,094,031.19		---	---
Capital Transportation Program - 2005	6320-480-078-6320-607-TCAP-6010	---	G5-757-373	2,626,000.00		---	---
Capital Transportation Program - 2004	6320-480-078-6320-607-TCAP-6010	---	G4-757-373	2,626,000.00		---	---
Capital Transportation Program	6320-480-078-6320-607-TCAP-6010	---	G3-768-642	2,626,000.00		---	---
Capital Transportation Program - 2003	6320-480-078-6320-607-TCAP-6010	---	G2-768-642	2,626,000.00		---	---
Capital Transportation Program - 2001	6320-480-078-6320-607-TCAP-6010	---	G0-768-643	2,648,000.00		---	---
Capital Transportation Program - 2000	6320-480-078-6320-607-TCAP-6010	---	G0-768-642	2,202,000.00		---	---
Capital Transportation Program	6320-480-078-6320-607-TCAP-6010	---	G7-768-642	2,202,000.00		---	---
Capital Transportation Program	6320-480-078-6320-607-TCAP-6010	---	G6-768-642/646	4,404,000.00		---	---
Capital Transportation Program - prior years	6320-480-078-6320-607-TCAP-6010	---	G8-768-642	300,000.00		---	---
2003 Local Bikeway Program Grant	9471429	---	G3-717-695	20,000.00		1-1-03	12-31-03
Clean Communities Entitlement Program	N/A	---	G4-770-632	86,615.28		---	---
Total Department of Transportation							

Balance Dec. 31, 2003	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2004 Encumbrances	Balance Dec. 31, 2004	(Memo Only)	
							Cash Received	Accumulated Expenditures
	\$ 6,000.00	1	\$ 528.00	\$ 5,767.27	\$ 242.50	\$ 518.23		\$ 6,009.77
\$ 291.36		1,3	(83.36)	208.00				5,680.14
529.17		2	(529.17)					4,470.83
106.79		2	(106.79)					3,893.21
1,064.53		2	(1,064.53)				\$ 64.00	3,935.47
	3,000.00			3,000.00				3,000.00
1,975.00				1,975.00			2,500.00	3,000.00
904.00		2	(29.00)			875.00		2,971.00
	50,000.00			37,500.00	12,500.00		10,000.00	50,000.00
	285,888.00			259,874.33	26,013.67		202,944.00	285,888.00
634.00		3	38,830.75	37,586.75		1,244.00		287,447.00
108.00		2	(634.00)					284,518.00
108.00		2	(108.00)					275,135.00
6,186.19		2	(6,186.19)					254,955.81
9,900.98		1,3	19,350.00	(2,050.00)	4,400.00	26,900.98		29,934.66
25,974.59		1	(19,000.00)			6,974.59		7,096.16
47,674.61	344,888.00		30,967.71	343,861.35	43,156.17	36,512.80	215,508.00	1,507,935.05
	175,500.00	1	29,616.00	109,402.33	2,813.52	92,900.15	99,000.00	112,215.85
45,482.82	163,515.00	1,2,3	(7,989.83)	200,695.99	312.00		74,250.00	317,342.17
10,523.81		1,2,3	(32,667.54)	(22,143.73)				286,322.11
1,084.25		2	(1,084.25)					267,736.95
13,437.69		2	(13,437.69)					210,062.31
70,528.57	339,015.00		(25,563.31)	287,954.59	3,125.52	92,900.15	173,250.00	1,193,679.39
	155,338.00			107,999.00	1,297.00	46,042.00	17,892.00	109,296.00
144,819.50		3	4,112.13	97,500.09	26,055.60	25,375.94	65,645.00	205,748.46
0.60		2,3	(8.18)	(7.58)			14,183.00	133,440.00
10,000.00				7,600.00		2,400.00		7,600.00
200,000.00		3	66,425.00	66,425.00		200,000.00	154,912.00	400,000.00
354,820.10	155,338.00		70,528.95	279,516.51	27,352.60	273,817.94	252,632.00	856,084.46
	12,000.00					12,000.00	12,000.00	-
	15,000.00					15,000.00		-
15,000.00				13,200.00	1,800.00		15,000.00	13,200.00
650.00		3	4,100.00	3,300.00	800.00		5,000.00	24,200.00
		2	(650.00)					-
15,650.00	27,000.00		3,450.00	16,500.00	2,600.00	27,000.00	32,000.00	37,400.00
	10,000.00					10,000.00	7,500.00	-
2,629,195.53		3	1,496,787.58	1,708,078.14	785,308.63	1,632,596.34		3,676,126.22
	2,626,000.00					2,626,000.00	2,626,000.00	-
2,626,000.00				249,777.97	0.01	2,376,222.02	2,626,000.00	249,777.98
2,445,608.71				74,889.10	70,110.90	2,300,608.71		255,280.39
2,355,736.26						2,355,736.26		270,263.74
1,201,280.73				24,852.88		1,176,427.85	161,751.42	1,471,572.15
27,219.21		3	282,103.46	282,103.46		27,219.21		2,024,780.79
		3	30,568.96	30,568.96		-		2,202,000.00
116,220.12				116,220.12		-		4,404,000.00
		3	34,344.11	(81,876.01)		116,220.12		183,779.88
11,386.50		3	8,613.50	19,136.00		864.00	15,000.00	19,136.00
	86,615.28			81,241.34		5,373.94	86,615.28	81,241.34
11,412,647.06	2,722,615.28		1,852,417.61	2,504,991.96	855,419.54	12,627,268.45	5,522,866.70	14,837,958.49

(Continued)

COUNTY OF CUMBERLAND
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED DECEMBER 31, 2004

State Grantor/ Program Title	State GMIS Number	Pass-through Grantors' Number	Local Government Identifying Number	Program or Award Amount	Matching Contribution	Grant Period	
						From	To
Federal and State Grant Fund (Cont'd):							
<u>Department of Law and Public Safety:</u>							
Division of Criminal Justice:							
Community Justice Program	1020-100-066-1020-326-40PR-6010	CJ 05-01	G2-757-665	\$ 58,493.00		1-1-02	12-31-02
SHSGP - Phase II - Explosive Detecting Canine	03-SHSGP-II-028	CJ 05-01	G2-757-662	57,143.00		7-1-03	4-30-05
Victim - Witness Advocacy	1020-100-066-1020-305-YINV-6110	CJ 05-01	G1-757-661	13,200.00	\$ 3,300.00	1-1-01	12-31-01
Prosecutor Insurance Fraud Reimbursement Program	1020-100-066-1020-326-YOPR-6010	CJ 05-01	G4-757-666	48,078.00		1-1-04	12-31-04
Prosecutor Insurance Fraud Reimbursement Program	1020-100-066-1020-326-YOPR-6010	CJ 05-01	G2-757-666	45,725.00		1-1-02	12-31-02
Prosecutor Insurance Fraud Reimbursement Program	1020-100-066-1020-326-YOPR-6010	CJ 05-01	G1-757-666	62,369.00		1-1-01	12-31-01
Project Vision Pilot Program	N/A	N/A	G4-757-667	50,000.00		1-1-04	12-31-04
911 Coordinator Funding Oets	822034800135	N/A	G4-746-692	11,111.00		1-1-04	12-31-04
911 Coordinator Funding Oets	822034800135	N/A	G3-746-692	11,111.00		1-1-03	12-31-03
911 Coordinator Funding Oets	822034800135	N/A	G2-746-692	22,727.27		1-1-02	12-31-02
Decontamination Trailer	03-1206-EPR-C-0	N/A	G3-747-601	75,000.00		1-1-03	12-31-03
Cumberland Emergency Exercises	03-1226-EPR-C-0	N/A	G3-747-661	25,000.00		1-1-03	12-31-03
SLAEHOP (All Hazards Emergency OP)	1200-100-066-1200-845-4EMR-6110	N/A	G3-747-603	48,935.53		1-1-03	12-31-03
State Homeland Security Grant	04-ODP-006	N/A	G4-747-663	1,011,657.00		1-1-04	12-31-04
State Homeland Security Grant	03-ODP-006	N/A	G3-747-663	142,119.00		1-1-03	12-31-03
Cert-Comm Emerg Response Team	1200-100-066-1200-851-4EMR-6110	N/A	G3-747-664	7,935.00		1-1-03	12-31-03
State Homeland Security Grant II	03-SHSGP-II-006	N/A	G3-747-665	1,060,771.00		1-1-03	12-31-03
Special Needs Planning Grant	N/A	N/A	G4-747-666	10,000.00		1-1-04	12-31-04
DIA Divisor Flood Warning System	N/A	N/A	G4-747-667	10,000.00		1-1-04	12-31-04
Buckle Up SJ Seat Belt Initiative	N/A	N/A	G4-755-661	2,000.00		1-1-04	12-31-04
Division of State Police:							
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G4-747-662	27,070.00		---	---
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G3-747-662	42,700.00		---	---
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G2-747-662	20,400.00		---	---
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20010047	G1-747-662	23,300.00		---	---
Radiological Emergency Response Plan	1200-100-066-1200-634-YEMR-6010	20000047	G0-747-662	5,000.00		---	---
Total Department of Law and Public Safety							
<u>Unclassified - New Jersey Transit:</u>							
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A4-787-671	436,995.00		1-1-04	12-31-04
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A3-787-671	428,000.00		1-1-03	12-31-03
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A2-787-671	426,270.00		1-1-02	12-31-02
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A1-787-671	434,886.00		1-1-01	12-31-01
Senior Citizen and Disabled Resident Transportation Assistance Act	---	---	A0-787-671	392,256.00		1-1-00	12-31-00
Veterans Transportation System			A4-787-623	14,000.00		7-1-04	6-30-05
Veterans Transportation System			A3-787-623	14,800.00		7-1-03	6-30-04
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A2-787-623	17,000.00		7-1-02	6-30-03
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A1-787-623	17,000.00		7-1-01	6-30-02
Veterans Transportation System	3610-100-067-3610-058-PVET-6130	---	A0-787-623	17,000.00		7-1-00	6-30-01
Total Unclassified							
Total Federal and State Grant Fund							
<u>Trust Fund:</u>							
Garden State Trust of 1999	010-3380-001-000-6010	---	39-299-56-717-005	652,780.88		1-1-04	12-31-04
<u>Capital Fund:</u>							
Capital Transportation Program	6320-480-078-6320-607-TCAP-6010	---	LP-95-04	1,463,000.00		---	---
Green Acres Loan Proceeds	4800-533-851000-60	---	LP-99-01	664,000.00		---	---
Total Capital Fund							
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

Balance Dec. 31, 2003	Receipts or Revenue Recognized	Key	Adjustments	Disbursements/ Expenditures	2004 Encumbrances	Balance Dec. 31, 2004	(Memo Only)	
							Cash Received	Accumulated Expenditures
\$ 26,521.71				\$ 1,588.45		\$ 24,933.26		\$ 33,559.74
57,143.00				50,309.93	\$ 2,700.00	4,133.07		50,309.93
3,300.00		2	\$ (3,300.00)					13,200.00
	\$ 48,078.00			47,118.99	53.00	906.01	\$ 33,911.58	47,171.99
239.74		2	(239.74)				21,363.00	66,848.26
10,148.66		2	(10,148.66)					52,220.34
	50,000.00				50,000.00			-
	11,111.00			9,206.01		1,904.99	11,111.00	9,206.01
10,780.17				7,005.06	2,170.01	1,605.10		7,335.89
105.94				105.94				22,727.27
10.00		2,3	74,980.00	74,990.00			74,990.00	74,990.00
19,929.25		3	4,872.00	4,872.00		19,929.25	25,000.00	5,070.75
39,504.75	8,935.53	3	159.00	14,698.85		33,900.43	28,935.53	15,035.10
	1,011,657.00			45,241.10	161,338.50	805,077.40	10,000.00	206,579.60
129,403.50		3	4,674.00	54,546.07	79,437.95	93.48	35,438.59	62,587.57
3,318.04		3	1,324.00	1,310.32		3,331.72		4,603.28
1,042,526.10		3	18,244.90	662,315.17	357,186.95	41,268.88	526,068.58	662,315.17
	10,000.00			6,848.58	3,000.00	151.42		9,848.58
	10,000.00				8,250.00	1,750.00		8,250.00
	2,000.00					2,000.00		-
	27,070.00			3,848.51	318.00	22,903.49		4,166.51
16,982.86		3	11,546.19	28,498.23		30.82	19,925.41	42,669.18
223.70		2	(223.70)				5,554.65	20,176.30
926.47		2	(926.47)					22,321.55
4,793.09		2	(4,793.09)					206.91
1,365,856.98	1,178,851.53		96,168.43	1,012,503.21	664,454.41	963,919.32	792,298.34	1,441,399.93
	436,995.00	1	62,835.92	443,231.92	21,372.10	35,226.90	127,811.66	464,604.02
3,894.60		3	20,588.28	18,488.01		5,994.87	126,941.15	422,005.13
19,146.27		2,3	(443.68)	18,702.59			13,092.45	487,686.32
62,835.92		1	(62,835.92)				62,835.92	372,050.08
623.11		2	(623.11)				59,002.66	329,722.89
	14,000.00			6,156.53		7,843.47	4,664.00	6,156.53
11,730.03				11,461.84		268.19	9,868.00	14,531.81
297.73		2	(297.73)					16,702.27
1,239.26		2	(1,239.26)					15,760.74
1,132.93		2	(1,132.93)					15,867.07
100,899.85	450,995.00		16,851.57	498,040.89	21,372.10	49,333.43	404,215.84	2,145,086.86
13,577,587.70	6,086,775.81		2,011,993.99	5,808,432.17	1,717,966.41	14,149,958.92	8,286,285.87	25,546,825.48
	652,780.88			652,780.88		0.00	652,780.88	652,780.88
207,773.22						207,773.22		1,455,226.78
54,775.00						54,775.00		636,612.50
262,548.22						262,548.22		2,091,839.28
\$ 13,840,135.92	\$ 6,739,556.69		\$ 2,011,993.99	\$ 6,461,213.05	\$ 1,717,966.41	\$ 14,412,507.14	\$ 8,939,066.75	\$ 28,291,445.64

COUNTY OF CUMBERLAND
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2004

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	\$ 20,486,020.17	\$ 7,526,398.58	\$ 28,012,418.75
Trust Fund		652,780.88	652,780.88
	<u>\$ 20,486,020.17</u>	<u>\$ 8,179,179.46</u>	<u>\$ 28,665,199.63</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, 2004

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2004

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 reportable conditions identified that were not considered to be a material weakness? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over compliance:

Material weaknesses identified? yes X no

Were reportable conditions identified that were not considered to be material weaknesses? 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))? X yes no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.667	Social Services Block Grant
93.914	HIV Emergency Relief
17.258-17.260	Workforce Investment Act
93.558	Work First NJ -- EEDA
17.253	Welfare to Work Competitive Grant
20.507	Federal Transit Capital
20.205	Intermodal Surface Transportation Efficiency Act
20.509	Public Trans for Non-Urbanized Areas

Dollar threshold used to determine Type A programs \$529,804.53

Auditee qualified as low-risk auditee? yes X no

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2004

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

State Financial Assistance

Internal control over compliance:

Material weaknesses identified? _____ yes X no

Were reportable conditions identified that were not considered to be material weaknesses? _____ 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? X yes _____ no

Identification of major programs:

<u>GMIS Numbers</u>	<u>Name of State Program</u>
6320-480-078-6320-607	Capital Transportation Grant
Not Available	State Homeland Security Grant
Not Available	Senior Citizen & Disabled Transportation Grant

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

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

COUNTY OF CUMBERLAND
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2004

Section 2- Schedule of Financial Statement Findings

This section identifies the reportable conditions, 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. 2004-1

Condition

The County's fixed asset ledger for computer equipment is not complete.

Criteria

As required by N.J.A.C. 5:30-5.6 all local units 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 Cumberland County Board of Freeholders passed a resolution to maintain a general fixed asset ledger of all assets with a historical cost or estimated historical cost of \$2,000.00 or more. Required information to be included in the fixed asset list includes an item description, unique tag number, serial number, cost and present location.

Effect

The computer equipment segment of the fixed asset list was not in compliance with N.J.A.C. 5:30-5.6 and also Cumberland County Board of Freeholders resolution.

Cause

Failure to follow established procedures for maintenance of the computer fixed asset ledger for equipment in excess of \$2,000.00. In addition, there are no set procedures for outside departments who purchase computer equipment to notify data processing when an asset has been purchased, moved or disposed.

Recommendation

That the necessary controls to track and update all computer equipment whose value is in excess of \$2,000.00 be implemented and that procedures be established to ensure outside departments notify the office responsible for the computer fixed asset list, when there is any purchase, disposition, or movement of computer equipment.

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, 2004

Section 2- Schedule of Financial Statement Findings (Cont'd)

Finding No. 2004-2

Condition

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

Criteria

N.J.S.A. 40A:4-57 states that "no officer, board or commission shall, during any fiscal year, expend any money, incur any liability, or enter into any contract which by its terms involves the expenditure of money for any purpose for which no appropriation is provided, or in excess of the amount appropriated for such purpose."

Effect

The budget appropriation reserve for the Current Fund line item Emergency Communications salaries and wages was overexpended by \$742.82 before a transfer in the amount of \$20,000.00 was made on 1/15/04. Emergency Management salaries and wages was overexpended by \$254.49 before a transfer in the amount of \$3,500.00 was made on 1/15/04. Roads and Bridges salaries and wages was overexpended by \$734.10 before a transfer in the amount of \$11,000.00 was made on 1/15/04.

Cause

Breakdown of internal controls in place to prevent overexpenditures of appropriation reserve line items.

Recommendation

That all appropriation reserve line items are reviewed and that proper procedures are followed to ensure that appropriation reserve line items are not overexpended prior to transfers.

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, 2004

Section 3- Schedule of Federal Award Findings and Questioned Costs

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

Finding No. 2004-3

Program:

Workforce Investment Act (WIA) (CFDA No. 17.258)
Welfare-to-Work Competitive Grant (CFDA No. 17.253)
Work First NJ Grant (CFDA No. 93.558)

Condition

The available grant balances as reported to the State of NJ on the monthly financial reports that are prepared by the Office of Employment and Training ("OET") do not reflect the financial information recorded in the County's finance system.

Criteria

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

Questioned Costs

None.

Context

Not applicable.

Effect

The amounts recorded in the County's finance system do not agree with amounts reported to the State of New Jersey.

Cause

Failure of grant personnel to cancel balances in the County's finance system once funds are no longer available.

Recommendation

That the Cumberland County Office of Employment and Training ("CCOET") cancel, in the finance system, all grant balances that are no longer available.

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, 2004

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

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

Finding No. 2004-4

Program:

Capital Transportation Grant (GMIS No. 6320-480-078-6010)

Condition

The County of Cumberland did not expend or encumber an amount equal to the Capital Transportation Grant award during 2004.

Criteria

According to the NJ Department of Transportation Resolution, Application, and Agreement for State Aid to Counties and Municipalities, section "u.", The Sponsor (Cumberland County) agrees that, "It shall award a construction contract for the project within 12 months of approval of this Resolution, Application, and Agreement by the Department."

Questioned Costs

None.

Context

Reviewed the total expenditures for the Capital Transportation Grant from 2004 and prior years. The County has adopted a plan for spending the grant award, but only \$249,777.98 has been expended or encumbered out of the \$2,626,000 grant.

Effect

Cumberland County is building up excess grant cash. The County potentially could lose grant funding if it does not follow its plan and timely spend the grant funds.

Cause

Failure to adhere to the terms of the contract.

Recommendation

That the Cumberland County department responsible for the Capital Transportation Grant adhere to the terms of the contract and expend or encumber an amount equal to the grant award.

View of Responsible Officials and Planned Corrective Action

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

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

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

FINANCIAL STATEMENT FINDINGS

Finding No. 2003-1, 2002-1, 2001-2

Condition

The County's fixed asset ledger for computer equipment is not complete.

Current Status

This finding has not been resolved. See Finding No. 2004-1.

Planned Corrective Action

The County is in the process of increasing the threshold for accounting for fixed assets from \$2,000.00 to \$5,000.00. The finance system is also going to be utilized to track fixed assets. This system will provide the necessary controls to track and update all assets whose value is in excess of the threshold.

Finding No. 2003-2

Condition

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

Current Status

This finding has not been resolved. See Finding No. 2004-2.

Planned Corrective Action

All appropriation reserve line items will be reviewed and proper procedures will be followed to ensure that appropriation reserve line items are not overexpended prior to transfers.

FEDERAL AWARDS

Finding No. 2003-3, 2002-10, 2001-10

Program:

Workforce Investment Act (WIA) (CFDA No. 17.258)
 Welfare-to-Work Competitive Grant (CFDA No. 17.253)
 Work First NJ Grant (CFDA No. 93.558)

Condition

The revenues, expenditures and available grant balances as reported to the State of NJ on the monthly financial reports that are prepared by the Office of Employment and Training ("OET") do not reflect the financial information recorded in the County's finance system.

Current Status

This finding has not been resolved. See Finding No. 2004-3.

Planned Corrective Action

The OET will review available grant balances per the County finance system and prepare appropriate journal entries to correct the finance system to actual grant available balances.

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

FEDERAL AWARDS**Finding No. 2003-4****Program:**

Workforce Investment Act Cluster ("WIA") (CFDA No. 17.258 – 17.260)

Condition

One On-the-Job Training ("OJT") contractor does not have sufficient controls in place to monitor the accuracy of the time reported on participants' timesheets.

Current Status

This finding has been resolved.

Finding No. 2003-5**Program:**

Work First NJ Grant (CFDA No. 93.558)
Department of Human Services – Special Initiative Project II

Condition

(A) One subcontractor was unable to provide support for the expenditures that were reimbursed by the Cumberland County Office of Employment and Training ("CCOET"). (B) The subcontractor did not provide in kind contributions. (C) The CCOET did not monitor compliance for level of service for the contract.

Current Status

This finding has been resolved.

STATE FINANCIAL ASSISTANCE PROGRAMS**Finding No. 2003-6****Program:**

Capital Transportation Grant (GMIS No. 6320-480-078-6010)

Condition

The County of Cumberland did not expend or encumber an amount equal to the Capital Transportation Grant award during 2003.

Current Status

This finding has not been resolved. See Finding No. 2004-4.

Planned Corrective Action

The County is presently working on increasing its staffing level in order to facilitate the proper planning to spend the funds in a timely fashion.

COUNTY OF CUMBERLAND
Officials in Office and Surety Bonds

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

<u>Name</u>	<u>Title</u>	<u>Amount of Surety Bond</u>
Douglas M. Rainear	Director of the Board of Chosen Freeholders	B
Bruce T. Peterson	Freeholder – Deputy Director	B
Jane Yetman Christy	Freeholder	B
Dr. Mary L. Gruccio	Freeholder	B
Louis N. Magazzu	Freeholder	B
James A. Rocco	Freeholder	B
Jeffrey M. Trout	Freeholder	B
David W. Gray	Clerk of the Board of Chosen Freeholders	B
Ralph Brownlee	Director of Personnel	B
Marcella D. Shepard	Chief Financial Officer	\$113,000 A
Gary F. Simmerman	County Treasurer	\$113,000 A
Ken Mecouch	Director of Purchasing	B
Samuel J. Serata	County Counsel, through August 15, 2004	B
Gary Wodlinger	County Counsel, effective November 15, 2004	B
Gloria Noto	County Adjuster	B
David W. Gray	County Administrator	B
Patricia A. Belmont	County Tax Administrator	B
Louis Moreno	Director of Consumer Affairs/Weights & Measures	B
Michael R. Elwell	Acting County Superintendent of Schools	B
Nancy Forrester	Executive Director of the Library	B
Mark Stratoti	Administrator of Cumberland Manor	B
Carmen Bischer	Director of Administration of Board of Health	B
Ronald J. Casella	County Prosecutor	B
Gloria Noto	County Clerk	\$50,000 A
Michael F. Barruzza	County Sheriff	\$35,000 A
Arthur J. Marchand	County Surrogate	\$25,000 A
Glenn Saunders	Warden, C.C. Department of Corrections	B
Richard Gardella	County Engineer	B
Barry Solof	Data Processing Manager	B
Tammie Pierce	Superintendent of Juvenile Detention Center	B

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APPRECIATION

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

Respectfully submitted,

BOWMAN & COMPANY LLP
Certified Public Accountants
& Consultants



Henry J. Ludwigsen
Certified Public Accountant
Registered Municipal Accountant

