

COUNTY OF ATLANTIC, NEW JERSEY

**REPORT ON
FEDERAL FINANCIAL AWARDS
AND
STATE FINANCIAL ASSISTANCE**

FOR THE YEAR ENDED

DECEMBER 31, 2007

COUNTY OF ATLANTIC, NEW JERSEY

REPORT ON

FEDERAL FINANCIAL AWARDS

AND

STATE FINANCIAL ASSISTANCE

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FORD-SCOTT

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

To the Honorable County Executive and
Members of the Board of Chosen Freeholders
County of Atlantic, New Jersey

Compliance

We have audited the compliance of the County of Atlantic County, State of New Jersey (the "County"), 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 Compliance Manual, *State Grants Compliance Supplement* and New Jersey OMB Circular 04-04 that are applicable to each of its major programs for the year ended December 31, 2007. The County's major 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 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; OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and Aid*. Those standards, OMB A-133, State of New Jersey prescribed audit requirements and New Jersey OMB 04-04 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 program occurred. An audit includes examining on a test basis evidence about the County's compliance with those requirements and performing such other procedures we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County of Atlantic County, State of New Jersey, complied in all material respects with the requirements referred to above that are applicable to each of its major programs for the year ended December 31, 2007.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over noncompliance with requirements of laws, regulations, contracts and grants applicable to major 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 program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal and State Awards

We have audited the financial statements – statutory basis of the various funds and account groups of the County, as of December 31, 2007, and issued our report thereon dated June 1, 2008. Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. As described in the Notes to the Schedules of Federal and State Awards, the County, prepares its financial statements on a basis of accounting prescribed by the Division that demonstrates compliance with a modified accrual basis, with certain exceptions, and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The accompanying Schedules of Expenditures of Federal and State Awards are presented for the purpose of additional analysis as required by OMB Circulars A-133 and 04-04 and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of management, the Board of Chosen Freeholders, others within the entity, and the Division as well as other 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.

Ford, Scott & Associates, L.L.C.
FORD, SCOTT & ASSOCIATES, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS


Leon P. Costello
Certified Public Accountant
Registered Municipal Accountant
No. 393

June 1, 2008

COUNTY OF ATLANTIC

SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2007

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2007 Cash Receipts	2007 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
Department of Health and Human Services:								
State Department of Human Services:								
Division of Youth and Family:								
Federal Runaway 07-08	93.623	N/A	09/30/07-09/29/08	\$ 171,943.00	\$	\$	\$ 25,021.29	\$ 25,021.29
NJ Ease Program 04-05	93.779	100-4145-358-6110(7354)	11/01/04-04/30/06	60,000.00		34,156.00	5,023.62	29,859.21
Community Justice Institute CY07	93.xxx	N/A	01/01/07-12/31/07	37,607.00		37,607.00	34,581.16	34,581.16
Personal Care Attendant CY07	93.569	75-1504-0-1-506	01/01/07-12/31/07	359,971.00		287,143.00	241,437.50	241,437.50
Personal Care Attendant CY06	93.569	75-1504-0-1-506	01/01/06-12/31/06	290,227.00		(5,764.43)	282,922.81	282,922.81
Family Court CY07	16.523	75-1504-0-1-506	01/01/07-12/31/07	149,813.00		36,471.12	137,562.12	137,562.12
Family Court CY06	16.523	75-1504-0-1-506	01/01/06-12/31/06	148,330.00		84,129.08	147,834.00	147,834.00
Family Court CY05	16.523	75-1504-0-1-506	01/01/05-12/31/05	146,865.00		13.95	166.49	146,851.05
Youth Services Coordinator CY07	93.569	75-1504-0-1-506	01/01/07-12/31/07	38,685.00		11,163.86	11,163.86	11,163.86
Information Atlantic CY07	93.569	75-1504-0-1-506	01/01/07-12/31/07	116,685.00		113,544.55	107,122.38	107,122.38
Runaway Youth and Homeless CY07	93.569	75-1504-0-1-506	01/01/07-12/31/07	108,464.00		103,918.09	103,918.09	103,918.09
Runaway Youth and Homeless CY06	93.569	75-1504-0-1-506	01/01/06-12/31/06	86,746.00		20.23	86,745.93	86,745.93
N-D Law FY07	93.xxx	7550-100-054-C214-173-LLLL-6110	10/01/06-09/30/07	67,278.35		67,278.35	67,278.35	67,278.35
Department of Health:								
Special Child Health Case Mgt FY07-08	93.994	75-0350-0-1-550	07/01/07-06/30/08	74,283.00		29,345.61	29,345.61	29,345.61
Special Child Health Case Mgt FY06-07	93.994	75-0350-0-1-550	07/01/06-06/30/07	73,183.00		69,663.00	42,777.59	69,663.00
Teen Parent Partnership 06-06	93.995	75-0120-0-1-550	07/15/05-12/31/06	225,000.00	172,350.00	21,311.13	7,317.25	393,427.95
Try It (TSSA) CY07	93.569	75-1504-0-1-506	01/01/07-12/31/07	59,108.00		59,108.00	55,399.91	55,399.91
Try It (TSSA) CY06	93.569	75-1504-0-1-506	01/01/06-12/31/06	58,666.00		(20.00)	56,626.51	56,626.51
Family Crisis Intervention CY07	93.569	75-1504-0-1-506	01/01/07-12/31/07	26,208.00		26,208.00	24,089.31	24,089.31
Mental Health Advisory Board FY07-08	93.244	75-1362-0-1-550	07/01/07-06/30/08	6,000.00		5,986.95	2,893.39	2,893.39
Mental Health Advisory Board FY06-07	93.244	75-1362-0-1-550	07/01/06-06/30/07	6,000.00		3,435.21	5,986.95	5,986.95
Mental Health Administrator CY07	93.xxx	7700-100-054-S820-029-LLLL-6130	01/01/07-12/31/07	9,000.00		9,000.00	8,275.86	8,275.86
Division on Aging:								
Title II-B 06	93.043	06-100-046-4144-262-J004-6110-06B	01/01/06-12/31/06	378,283.00		-29,927.00	641.85	347,886.00
Title III-C-1 06	93.043	06-100-046-4144-061-J004-6110-06C1	01/01/06-12/31/06	382,680.00		-28,607.00	4,049.10	353,666.00
Title III-C-2 06	93.045	06-100-046-4144-061-J004-6110-06C2	01/01/06-12/31/06	191,769.00		-8,885.00	180,770.00	180,770.00
Title III-DFJ 06	93.045	06-100-046-4144-265-J004-6110-06D	01/01/06-12/31/06	20,861.00		-7,001.00	13,537.50	20,861.00
Title III-D MED MGT 06	93.045	06-100-046-4144-265-J004-6110-06D	01/01/06-12/31/06	11,193.00		3,313.00	(3,518.00)	7,339.00
Title III-E 06	93.044	06-100-046-4144-331-J004-6110-06E	01/01/06-12/31/06	155,723.00		-7,331.00	(1,555.00)	147,452.00
Match - 06		06-100-046-4144-228-J004-6010-STMO	01/01/06-12/31/06	94,891.00		-2,948.00	(439.00)	91,547.00
COLA - 06		06-100-046-4144-228-J004-6110	01/01/06-12/31/06	133,016.00				133,016.00
Eldercare/Care Coord - 06		06-100-046-4144-228-J004-6110	01/01/06-12/31/06	25,565.00		1,755.00		25,565.00
USDA - 06		06-100-046-4144-049-J004-6110-06DA	01/01/06-12/31/06	167,192.00		88,687.00	(49.75)	167,192.00
SHIP - 06		06-100-046-4141-363-J004-6110-7436	01/01/06-12/31/06	24,800.00				24,800.00
SWHDM - 06		06-491-046-4144-080-J004-6110	01/01/06-12/31/06	31,807.00			1,373.51	31,807.00
SHTP - 06		06-491-046-4144-077-J004-6110	01/01/06-12/31/06	37,585.00				37,585.00
APS - 06		07-491-046-4144-076-J004-6110	01/01/06-12/31/06	141,585.00		70,147.00	35.64	141,585.00
SAMS2000 - 06		04-100-046-4145-359-J004-6110-7364	01/01/06-12/31/06	2,500.00		-3,084.00		
Medicaid Match - 06		06-100-046-4144-371-J004-6110-MEDA	01/01/06-12/31/06	14,588.00		14,581.00	(7.00)	14,551.00
Title VII - 06		06-100-046-4144-264-J004-6110-06EA	01/01/06-12/31/06	4,850.00		817.00	(0.06)	3,167.00
SSBG - 06		07-100-046-4144-248-J004-6110	01/01/06-12/31/06	378,200.00		195,634.00	0.50	378,200.00
County Match - 06		N/A	01/01/06-12/31/06	372,894.00				397,300.75

COUNTY OF ATLANTIC

SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2007

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2007 Cash Receipts	2007 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
Title III-B 07	93.043	07-100-046-4144-262-J004-6110-07B	01/01/07-12/31/07	\$ 364,756.00	\$ 97,810.00	\$ 362,489.00	\$ 346,121.31	\$ 346,121.31
Title III-C-1 07	93.043	07-100-046-4144-061-J004-6110-07C1	01/01/07-12/31/07	385,875.00	23,810.00	385,872.00	355,205.31	355,205.31
Title III-C-2 07	93.045	07-100-046-4144-061-J004-6110-07C2	01/01/07-12/31/07	193,256.00	19,379.00	192,421.00	186,393.44	186,393.44
Title III-DFI 07	93.045	07-100-046-4144-265-J004-6110-07D	01/01/07-12/31/07	10,548.00	10,548.00	19,203.00	19,379.00	19,379.00
Title III-D MED MGT 07	93.045	07-100-046-4144-265-J004-6110-07D	01/01/07-12/31/07	10,548.00	10,548.00	10,548.00	7,514.62	7,514.62
Title III-E 07	93.044	07-100-046-4144-331-J004-6110-07E	01/01/07-12/31/07	159,991.00	97,804.55	158,991.00	159,991.00	159,991.00
Match - 07		07-100-046-4144-228-J004-6010-STMO	01/01/07-12/31/07		97,810.00	97,326.00	97,804.55	97,804.55
COLA - 07		07-100-046-4144-228-J004-6110	01/01/07-12/31/07		155,421.00	155,421.00	155,421.00	155,421.00
Eldercare/Care Coord - 07		07-100-046-4144-228-J004-6110	01/01/07-12/31/07		23,810.00	23,810.00	23,810.00	23,810.00
USDA - 07		07-100-046-4144-049-J004-6110-07IP	01/01/07-12/31/07		162,565.00	85,317.00	161,037.20	161,037.20
SHIP - 07		07-100-046-4144-056-J004-6110-07LA	01/01/07-12/31/07		9,300.00	9,300.00	9,300.00	9,300.00
SWHDM - 07		07-491-046-4144-080-J004-6110	01/01/07-12/31/07		31,807.00	10,604.00	29,717.44	29,717.44
SHTP - 07		07-491-046-4144-077-J004-6110	01/01/07-12/31/07		37,585.00	37,585.00	37,585.00	37,585.00
APS - 07		07-08-491-046-4144-076-J004-6110	01/01/07-12/31/07		141,585.00	128,610.00	136,674.66	136,674.66
SAMS2000 - 07		07-100-046-4141-376-J004-6110-4007	01/01/07-12/31/07		2,500.00	2,500.00	2,500.00	2,500.00
Medicaid Match - 07		07-100-046-4144-371-J004-6110-MEDB	01/01/07-12/31/07		14,565.00	7.00	14,565.00	14,565.00
Title VII - 07		07-100-046-4144-264-J004-6110-07EA	01/01/07-12/31/07		3,183.00	1,683.00	1,611.98	1,611.98
SSBG - 07		07-100-046-4144-248-J004-6110	01/01/07-12/31/07		378,200.00	378,200.00	385,298.00	385,298.00
Health EASE - 07		07-100-046-4141-376-J004-4007	01/01/07-12/31/07		2,500.00	2,500.00	2,500.00	2,500.00
ADRC - 07		07-100-046-4145-359-J004-6110-7364	01/01/07-12/31/07		7,000.00	7,000.00	7,000.00	7,000.00
County Match - 07		N/A	01/01/07-12/31/07		396,707.00		369,037.58	369,037.58
				4,584,358.35	3,086,271.00	3,368,587.13	3,423,591.17	7,080,773.18
Department of Justice:								
Department of Law and Public Safety:								
Division of Criminal Justice:								
National Criminal History Improvement Prg 05	16.554	15-0401-0-1-754;15-0404-0-1-754	10/01/05-09/30/06	22,903.00	3,504.00	22,903.20	22,903.20	22,903.20
Narcotics Task Force CY07	16.579	1020-100-066-1020-157-YOPR-6010	01/01/07-12/31/07	287,600.00	48,121.00	48,121.00	253,212.10	253,212.10
Narcotics Task Force CY06	16.579	1020-100-066-1020-157-YOPR-6010	01/01/05-12/31/06	143,800.00	48,121.00	191,921.00	89,918.25	191,921.00
Sane/Sart FY07	16.575	06-100-066-1020-142	10/01/06-09/30/07	31,191.00		28,730.66	1,724.01	28,730.66
Sane/Sart FY06	16.575	05-100-066-1020-142	10/01/05-09/30/06	31,171.00		8,481.96	(64.23)	30,606.61
Victims Assistance 07-08	16.575	1020-100-066-1020-142-YCJF-6010	04/22/07-04/21/08	374,389.00		134,324.96	223,948.77	223,948.77
Victims Assistance 2006	16.575	05-100-066-1020-142	04/22/06-04/21/07	384,929.00		220,659.76	113,551.92	333,260.38
Bulletproof Vest Partnership Grant FY06	16.607	15-0404-0-1-754	04/01/06-04/01/09	9,151.09		1,863.33	1,863.33	1,863.33
Bulletproof Vest Partnership Grant FY05	16.607	15-0404-0-1-754	04/01/05-04/01/08	1,013.65		1,013.65	1,013.65	1,013.65
Local Law Enforcement Block Grant FY06-07	16.592	1020-100-066-1020-261-YOPR-6010	10/01/06-03/31/08	14,645.00	4,882.00	19,527.00	16,272.45	16,272.45
SCAAP Grant FY06	16.606	15-0404-0-1-754	07/01/06-06/30/07	123,394.00		123,394.00	42,973.52	49,973.52
SCAAP Grant FY05	16.606	15-0404-0-1-754	07/01/05-06/30/06	103,295.00			2,572.64	103,295.00
SCAAP Grant FY02	16.606	15-0404-0-1-754	07/01/02-06/30/03	131,833.00			3,985.00	131,833.00
SCAAP Grant FY01	16.606	15-0404-0-1-754	07/01/01-06/30/02	114,652.00			1,343.95	114,652.00
Federal Bureau of Investigation								
Safe Streets Task Force 07-08	16.xxx	N/A	10/01/07-09/30/08	47,562.60		2,956.14		
Total Department of Justice				1,830,197.05	104,628.00	801,009.28	754,287.61	1,483,370.61

See Accompanying Notes to Schedules of Federal and State Awards

COUNTY OF ATLANTIC

SCHEDULE OF FEDERAL FINANCIAL AWARDS

Year ended December 31, 2007

Department/Program Title	Federal CFDA Number	Pass-Through Identity Number	Grant Period	Grant Award		2007 Cash Receipts	2007 Expenditures	Cumulative Expenditures
				Federal Share	Local Share			
Department of Transportation: State Department of Transportation: Pass through from NJ Transit: CMAA Fuel Pump 2006	20.519	FTA: 69-1128-0-1-401; 69-8303-0-2-401	04/15/06-12/31/07	\$ 45,535.00	\$	\$	\$ 45,535.00	\$ 45,535.00
Urban Mass Transit - CARTS FY08	20.509	FTA: 69-1128-0-1-401; 69-8303-0-2-401	07/01/07-06/30/08	237,914.00	58,898.00		174,595.00	174,595.00
Urban Mass Transit - CARTS FY07	20.509	FTA: 69-1128-0-1-401; 69-8303-0-2-401	07/01/06-06/30/07	266,381.00	62,851.00	223,405.05	157,912.00	329,032.00
JARC Grant FY06-07	20.516	FTA: 69-1128-0-1-401; 69-8303-0-2-401	10/01/06-06/30/08	126,000.00		59,542.50	58,825.05	65,963.11
Pass through from SJTPO: Sub-Regional Transportation 07-09	20.xxx	N/A	07/01/07-06/30/08	83,200.00			18,827.08	18,827.08
Sub-Regional Transportation 06-07	20.xxx	N/A	07/01/06-06/30/07	87,200.00		76,390.57	65,600.00	87,200.00
Department of Law and Public Safety: Office of Highway Safety: Child Safety Education 2007	20.613	1160-100-066-1160-137-YHTS-6010	06/10/07-06/15/07	828.00		828.00	828.00	828.00
Click It or Ticket 2007	20.602	1160-100-066-1160-113-YHTS-6120	05/01/07-06/30/07	4,000.00		4,000.00	4,000.00	4,000.00
Buckle Up South Jersey 2006	20.602	1160-100-066-1160-113-YHTS-6120	11/13/06-11/17/06	2,000.00		2,000.00	2,000.00	2,000.00
Drunk Driving Enforcement 07-08	20.605	1160-100-066-1160-125-YHTS-6020	09/01/07-08/31/08	1,495.86		1,495.86		
County DWI Traffic Enforcement FFY07	20.605	1160-100-066-1160-057-YHTS-6020	10/01/06-09/30/07	34,483.41		34,483.41	14,483.41	34,483.41
Cares for Kids Grant FFY07	20.602	1160-100-066-1160-113-YHTS-6120	10/01/06-09/30/07	15,500.00		14,735.14	13,874.21	14,735.14
Traffic Safety Program 06-07	20.600	1160-100-066-1160-047-YHTS-6010	10/01/06-09/30/07	91,750.00		81,750.00	72,878.85	81,750.00
Traffic Safety Program 05-06	20.600	1160-100-066-1160-047-YHTS-6010	10/01/05-09/30/06	84,610.00		(23,161.00)	(23,161.00)	50,030.67
Total Department of Transportation				1,080,918.86	121,549.00	475,469.53	606,197.60	908,979.41
Department of Law and Public Safety: Juvenile Justice Commission: Juvenile Accountability Incentive Blk Grant CY07	16.523	1500-100-066-1500-121-YSAC-6010	01/01/07-12/31/07	31,006.00	3,445.00		34,451.00	34,451.00
Juvenile Accountability Incentive Blk Grant CY06	16.523	1500-100-066-1500-121-YSAC-6010	01/01/06-12/31/06	33,414.00	3,713.00	33,414.00	37,127.00	37,127.00
Juvenile Accountability Incentive Blk Grant CY05	16.523	1500-100-066-1500-121-YSAC-6010	01/01/05-12/31/05	32,581.00	3,620.00	494.07		36,201.00
Total Department of Law and Public Safety				97,001.00	10,778.00	33,908.07	34,451.00	107,779.00
Emergency Management Agency: State Department of Law & Public Safety: Division of State Police: Emergency Management Assistance FFY07	83.531	1200-100-066-1200-726-YEMR-6110	10/01/06-09/30/07	32,000.00			32,000.00	32,000.00
Emergency Management Assistance FFY06	83.531	1200-100-066-1200-726-YEMR-6110	10/01/05-09/30/06	32,000.00		22,000.00		32,000.00
Total Emergency Management Agency				64,000.00		22,000.00	32,000.00	64,000.00
Institute of Museum and Library Services: State Library: IMLS Grant 2006	45.310	9490347314	01/01/06- 12/31/06	2,418.00		2,418.00		
Total Institute of Museum and Library Services				2,418.00		2,418.00		
Department of Agriculture: Fire Safe - Atlantic County Parks 04-05	10.664	12-1105-0-1-302	09/15/04- 09/15/05	20,000.00		4,933.30	800.85	4,933.30
Total Department of Agriculture				20,000.00		4,933.30	800.85	4,933.30
Department of Defense: State Homeland Security Program FY07	97.067	70-0560-0-1-999	N/A	1,071,103.52			615,164.24	615,164.24
State Homeland Security Program FY06	97.067	70-0560-0-1-999	N/A - 6/30/08	461,441.00		321,653.80	318,079.01	438,258.24
State Homeland Security Regional Project FY05	97.067	70-0560-0-1-999	N/A - 3/31/07	233,000.00		104,038.80	10,308.20	233,000.00
State Homeland Security Grant Program FY05	97.067	70-0560-0-1-999	03/14/05-03/31/07	1,301,487.37		863,923.33	337,699.07	1,301,478.94
Total Department of Defense				3,067,031.89		1,309,615.93	1,281,250.52	2,587,901.42
Total Federal Financial Awards				\$ 50,979,122.15	\$ 3,303,226.00	\$ 17,764,439.82	\$ 20,743,649.91	\$ 51,325,969.92

See Accompanying Notes to Schedules of Federal and State Awards

COUNTY OF ATLANTIC

SCHEDULE OF STATE FINANCIAL ASSISTANCE

Year ended December 31, 2007

Department/Program Title	State Account Number	Grant Period	Grant Award		2007 Cash Receipts	2007 Expenditures	Cumulative Expenditures
			State Share	Local Share			
Department of Transportation:							
County Aid Program FY07	6320-480-078-6320-AJX-TCAP-6010	N/A	\$ 3,163,000.00	\$	\$ 3,163,000.00	\$ 1,595,303.97	\$ 1,595,303.97
Shore/Main, CR 566, S6A, FY07	6300-480-078-6300-CPO-TCAP-4310	N/A	1,690,000.00			1,058,196.00	1,058,196.00
Dallish Rd, CR 646, Sec 5 FY07	6300-480-078-6300-CPO-TCAP-4310	N/A	1,020,000.00		949,262.42	1,187,294.23	1,187,294.23
Capital Transportation LLP - Main/Shore Sec 4	6300-480-078-6300-CY8-TCAP-7310	N/A	1,403,070.00		629,526.67	1,000,440.39	1,000,440.39
Capital Transportation LLP - Main/Shore Sec 5	6300-480-078-6300-CY8-TCAP-7310	N/A	1,148,760.00		429,056.27	1,568,802.21	1,568,802.21
Shore Road Sec 3 FY05	6300-480-078-6300-CPO-TCAP-4310	N/A	1,725,793.00			2,165,061.13	2,165,061.13
Capital Transportation ATP FY06	6320-480-078-6320-AJO-TCAP-6010	N/A	2,895,000.00		1,148,128.19	1,991,164.40	1,991,164.40
Capital Transportation LLP - Somers P/Ways Lndg	6300-480-078-6300-CO2-TCAP-7310	N/A	1,895,000.00		39,890.00	857,116.81	857,116.81
Capital Transportation ATP FY05	6320-480-078-6320-AJE-TCAP-6010	N/A	2,885,000.00		997,048.48	396,900.00	396,900.00
Capital Transportation LLP - Third Street	6300-480-078-6300-CHG-TCAP-7310	N/A	398,900.00			1,539,710.17	1,539,710.17
Capital Transportation Program - Interest Earned	6300-480-078-6300-CG6-TCAP-7310	N/A	1,622,700.00			671,929.05	671,929.05
Capital Transportation FY04	N/A	01/01/07-12/31/07				2,684,999.89	2,684,999.89
Capital Transportation FY03	6320-480-078-6320-AIF-TCAP-6010	07/01/04-N/A	2,685,000.00			513,745.33	513,745.33
Shore Road Sec 1 FY03	6320-480-078-6320-AG4-TCAP-6010	07/01/03-N/A	2,685,000.00		58,060.43	740,589.00	740,589.00
Capital Transportation FY02	6320-480-078-6320-AG8-TCAP-6110	N/A	744,387.00			3,845.00	3,845.00
Capital Transportation FY99	6320-480-078-6320-AG4-TCAP-6010	07/01/99-N/A	2,685,000.00			50,000.00	50,000.00
County Aid Program FY91	N/A	N/A	59,000.00			59,000.00	59,000.00
Cashio Revenue Transportation CY07	SCARDRTAP	01/01/07-12/31/07	943,795.56		35,922.59	930,641.86	930,641.86
Cashio Revenue Transportation CY06	SCARDRTAP	01/01/06-12/31/06	942,117.37		680,059.18	172.11	904,869.18
Local Bridge Bond Program FY01	6220-572-078-6220-023-TCAP-6010	08/19/01-N/A	8,621,239.07			119,419.68	3,742,093.10
Local Bike Aid FY01	6220-572-078-6220-045-TCAP-6110	N/A	400,000.00			(17,032.20)	370,957.45
Total Department of Transportation			41,562,742.00		8,129,706.43	10,207,998.50	30,264,814.49
Department of Education:							
GEO Testing Income 2007	5063-100-034-5063-324-H302-3620	N/A	17,700.00		17,700.00	1,476.42	1,476.42
HUB Libraries 05-06	52-0-5414000-56100	05/01/05-04/30/06	43,890.12		15,259.12	11,378.59	40,009.47
Digitization Grant 2005/2006	56-0-131000-56100	09/01/05-08/31/06	20,000.00		6,105.21	6,105.21	20,000.00
Total Department of Education			81,590.12		39,064.33	18,960.22	61,485.89
Department of Environmental Protection and Energy:							
Stormwater Regulation Program 04-07	4850-100-042-4850-118-V4R2-6110	03/01/04-02/28/07	20,000.00			6,917.44	13,082.56
Flood Management Plan 06-08	4895-573-042-4895-004-VVVV-6010	01/01/06-12/31/07	200,000.00		51,258.96	70,837.14	74,301.15
Open Space Acquisition Project FY02 - 225	4875-100-042-4875-351-V225-6120	nila	2,000,000.00			874,360.12	2,000,000.00
Clean Communities CY 2007	4900-785-042-4900-005-V42Y-6020	01/01/07-06/30/08	74,783.80		74,783.80	74,783.80	74,783.80
County Environmental Health Act 2007	05-495-042-4855-001	01/01/07-12/31/07	210,340.00	160,340.00		334,168.00	334,168.00
County Environmental Health Act 2006	05-495-042-4855-001	01/01/06-12/31/06	222,640.00	159,840.00		30,589.00	376,370.00
County Environmental Health Act 2005	04-495-042-4855-001	01/01/05-12/31/05	211,500.00	159,500.00	33,540.00		359,460.00
Total Department of Environmental Protection and Energy			2,939,263.80	479,680.00	372,149.16	1,391,635.50	3,232,145.51
Department of Agriculture:							
Berlino Trust 2007	733-010-3380-028-CCCC-6010	N/A	928,127.75	537,517.35	1,465,645.10	1,465,645.10	1,465,645.10
Vereky Farms, Inc 2007	733-010-3380-012-CCCC-6010	N/A	1,467,652.15	724,344.76	2,181,996.91	2,181,996.91	2,181,996.91
Total Department of Agriculture			2,395,779.90	1,261,862.11	3,647,642.01	3,647,642.01	3,647,642.01
Military and Veteran Affairs:							
Veterans Transportation FY07-08	3610-100-087-3610-058-PVET-6130	07/01/07-06/30/08	22,000.00		5,664.00	6,152.00	6,152.00
Veterans Transportation FY06-07	3610-100-087-3610-058-PVET-6130	07/01/06-06/30/07	17,000.00		9,920.00	10,848.00	17,000.00
Total Military and Veteran Affairs			39,000.00		15,584.00	17,000.00	23,152.00

See Accompanying Notes to Schedules of Federal and State Awards

COUNTY OF ATLANTIC
 SCHEDULE OF STATE FINANCIAL ASSISTANCE
 Year ended December 31, 2007

Department/Program Title	State Account Number	Grant Period	Grant Award		2007 Cash Receipts	2007 Expenditures	Cumulative Expenditures
			State	Local			
Department of Health:							
Division of Health Services:							
Early Intervention Service Coordinator FY07-08	4575-233-6140-5077-4575-II-6140	07/01/07-06/30/08	\$ 336,600.00	\$	\$	\$ 122,585.20	\$ 122,585.20
Early Intervention Service Coordinator FY06-07	4575-233-6140-5077-4575-II-6140	07/01/06-06/30/07	303,600.00		255,184.00	139,457.82	255,183.03
Right to Know 2007	4230-100-046-4771-105-0002-6110	01/01/07-12/31/07	10,544.00		7,908.00	10,544.00	10,544.00
Right to Know 2006	4230-100-046-4771-105-0002-6110	01/01/06-12/31/06	10,544.00		5,272.00	10,544.00	10,544.00
PH Pandemic & Influenza Grant 05-06	4230-100-046-4E07-360-0002-6120	08/31/05-10/31/06	432,063.00		42,063.00	42,063.00	42,063.00
PH Preparedness & Response for BT 07-08	4230-100-046-4L10-360-0002-6120	08/31/07-08/30/08	37,450.00		235,164.69	103,408.00	103,408.00
PH Preparedness & Response for BT 06-07	4230-100-046-4L10-360-0002-6120	08/31/06-08/30/07	509,108.00		386,895.37	509,108.00	509,108.00
PH Preparedness & Response for BT 05-06	100-046-4610-360-0002-6120	08/31/05-08/30/06	502,893.00		183,885.00	420,566.00	530,300.00
Total Department of Health	2,148,102.00		64,855.00		729,496.69	1,192,426.39	1,583,755.63
Division of Alcoholism, Drug Abuse & Addiction Service:							
Comprehensive Alcohol/Drug Abuse Grant 2007	4240-100-046-4052-25	01/01/07-12/31/07	646,815.00		323,196.00	643,175.00	643,175.00
Comprehensive Alcohol/Drug Abuse Grant 2006	4240-100-046-4052-25	01/01/06-12/31/06	621,864.00		347,131.00	50,316.00	656,450.00
Total Division of Alcoholism, Drug Abuse & Addiction Service	1,268,679.00		159,221.00		670,327.00	693,491.00	1,339,625.00
Division of Senior Affairs:							
Statewide Respite Care FY07	4275-491-046-4143-082-0004-6140	01/01/07-12/31/07	168,276.00		175,944.17	176,853.16	176,853.16
Statewide Respite Care FY06	4275-491-046-4143-082-0004-6140	01/01/06-12/31/06	209,740.00		-12,304.63	(1,853.21)	202,852.54
Total Division of Senior Affairs	378,016.00		20,000.00		163,639.54	174,999.95	379,705.70
Department of Human Services:							
CFI & APPI 07-08	1630-100-016-1630-013-MMMN-6130	07/01/07-06/30/08	1,444,533.00		732,266.00	1,353,667.58	1,353,667.58
CFI & APPI 06-07	1630-100-016-1630-013-MMMN-6130	07/01/06-06/30/07	1,449,533.00		734,417.00	202,661.74	1,401,776.69
Total Department of Human Services	2,894,066.00				1,456,683.00	1,556,329.32	2,755,444.17
Department of Law and Public Safety:							
Attorney Identification 2006							
Division of Criminal Justice:							
# Body Armor Replacement FY07	1310-100-066-13LP-041-YAIS-6010	N/A	11,000.00		10,985.00	10,985.00	10,985.00
# Body Armor Replacement FY06	1020-718-066-1020-001-YCJS	N/A	36,008.83		36,008.83	35,543.85	35,543.85
# Insurance Fraud Prevention CY07	1020-100-066-1020-305-YCID	01/01/06-12/31/06	33,895.16		794.58	33,887.41	33,887.41
# Insurance Fraud Prevention CY06	1020-100-066-1020-305-YCID	01/01/05-12/31/05	148,458.00		83,766.93	102,405.37	102,405.37
# Insurance Fraud Prevention CY05	1020-100-066-1020-305-YINV	01/01/05-12/31/05	147,446.00		57,876.25	1,119.72	139,159.46
Megan's Law Internet Registry Grant 06-07	06-100-066-1020-351	10/01/06-09/30/07	15,270.00		15,270.00	15,270.00	15,270.00
Division of State Police:							
Coverdale Forensic 06-07	1200-100-066-1200-605-YPAT-6010	N/A - 09/30/07	5,200.00		5,229.36	5,229.36	5,229.36
Animal Response Team 2007	N/A	N/A - 09/30/07	5,000.00			4,597.53	4,597.53
Office of Emergency Management:							
Juvenile Justice Commission:							
State Facilities Education Act 07-08	1500-100-066-1500-032-YAC-6010	07/01/07-06/30/08	148,500.00		74,250.00	148,500.00	148,500.00
State Facilities Education Act 06-07	1500-100-066-1500-032-YAC-6010	07/01/06-06/30/07	153,000.00		18,439.57	153,000.00	153,000.00
Juvenile Detention Alternatives Initiative 07-08	1500-100-066-1500-237-YYY-6110	07/01/07-06/30/08	62,948.00		43,334.00	34,144.36	34,144.36
Detention Diversion CY07	1500-100-066-1500-083-YGSP-6130	01/01/07-12/31/07	37,132.00		3,096.00	37,132.00	37,132.00
Detention Diversion CY06	1500-100-066-1500-083-YGSP-6130	01/01/06-12/31/06	37,132.00		49,255.00	284,799.78	284,799.78
Program Services CY07	1500-100-066-1500-007-YAC-6010	01/01/07-12/31/07	314,888.00		146,026.57	311,680.63	311,680.63
Program Services CY06	1500-100-066-1500-007-YAC-6010	01/01/06-12/31/06	311,770.00		20,704.00	311,770.00	311,770.00
Program Services CY05	1500-100-066-1500-007-YAC-6010	01/01/05-12/31/05	306,630.00		12,768.08	286,630.00	286,630.00
Program Management CY07	1500-100-066-1500-007-YAC-6010	01/01/07-12/31/07	53,905.00		29,611.00	47,158.81	47,158.81
Program Management CY06	1500-100-066-1500-007-YAC-6010	01/01/06-12/31/06	53,905.00		2,729.05	53,843.66	53,843.66
Program Management CY05	1500-100-066-1500-007-YAC-6010	01/01/05-12/31/05	50,000.00		2,005.87	50,000.00	50,000.00
Total Department of Law and Public Safety	2,385,923.99		642,782.46		676,404.37	2,035,537.22	2,035,537.22

COUNTY OF ATLANTIC
 SCHEDULE OF STATE FINANCIAL ASSISTANCE
 Year ended December 31, 2007

Department/Program Title	State Account Number	Grant Period	Grant Award		2007 Cash Receipts	2007 Expenditures	Cumulative Expenditures
			State Share	Local Share			
Department of Community Affairs:							
COUNT Program 06-07	2007-100-022-8030-658-FFFF-6020	07/01/06-12/31/08	\$ 123,400.00	\$	\$ 35,266.84	\$ 42,053.64	\$ 42,053.64
SHARE 2005	05-100-022-8030-658-FFFF-6120	07/01/04-12/31/06	20,000.00		(4,806.40)	15,040.87	15,040.87
Cross Acceptance Grant FY04-05	8020-100-022-8020-090-FCRS-6120	05/05/04-12/31/06	45,000.00		35,000.00	45,000.00	45,000.00
Smart Growth Planning Grant FY00	8070-100-022-8070-039-FFFF-6120	01/01/00-12/31/05	250,000.00		100,000.00	250,000.00	250,000.00
Handicapped/Disabled Rec 07	8050-100-022-8050-0358-184-F157-6120	01/01/07-12/31/07	15,665.00	3,133.00	8,866.36	18,301.44	18,301.44
Handicapped/Disabled Rec 06	8060-100-022-8060-0358-184-F157-6120	01/01/06-12/31/06	18,125.00	3,225.00	10,481.00	18,346.45	18,346.45
Handicapped/Disabled Rec 05	100-022-8050-184-F157-6120	01/01/05-12/31/05	29,000.00	9,200.00	5,259.01	143.03	26,392.39
Total Department of Community Affairs			493,190.00	15,558.00	194,875.21	100,691.71	416,136.79
Division of Office Information Technology:							
Enhanced 911 Equipment Grant FY05	2034-100-082-SBE7-050-U0AB-6110	01/01/04-12/31/06	200,000.00			105,774.01	200,000.00
Total Division of Office Information Technology			200,000.00			105,774.01	200,000.00
Department of State:							
Division of Archives and Record Management:							
Records Direct 2005	2545-100-074-2545-033-S003-6130	N/A-09/25/06	5,000.00		5,000.00	5,000.00	5,000.00
Paris Grant III 2007	2545-100-074-2545-033-S003-6130	7/1/07-8/30/08	1,183,525.00		591,762.50	272,745.43	272,745.43
Paris Grant II 2008	2545-100-074-2545-033-S003-6130	7/1/06-6/30/07	936,200.00		-5,393.62	446,576.70	693,859.20
Paris Grant 05-06	2545-100-074-2545-033-S003-6130	7/1/05-6/30/06	1,140,955.00		295,391.30	29,043.19	1,134,141.23
Historical Commission							
General Operating Support 07-08	04-100-074-2645-105-6110	7/1/07-6/30/08	17,000.00		13,600.00		
New Jersey State Council on the Arts:							
Council on the Arts Local Arts Program FY07	2530-100-074-2530-032-S003-6130	1/1/07-12/31/07	87,872.00		65,904.00	87,871.16	87,871.16
Council on the Arts Local Arts Program FY06	2530-100-074-2530-032-S003-6130	1/1/06-12/31/06	103,379.00		25,845.00	136.53	103,200.53
Council on the Arts Local Arts Program FY05	2530-100-074-2530-032-S003-6130	1/1/05-12/31/05	105,593.00		26,398.00	105,477.34	105,477.34
Council on the Arts Local Arts Program FY04	2530-100-074-2530-032-S003-6130	1/1/04-12/31/04	87,718.00			(3,000.00)	83,122.85
Total Department of Community Affairs			3,687,242.00		1,018,507.18	836,372.01	2,485,417.74
NJ Governor's Council on Alcohol & Drug Abuse:							
Alliance for Prevention of Drug & Alcohol Abuse 07	4219-024-6110	01/01/07-12/31/07	330,903.10		32,765.77	51,000.00	51,000.00
Alliance for Prevention of Drug & Alcohol Abuse 06	4219-024-6110	01/01/06-12/31/06	341,515.93		267,359.79	253,099.25	288,099.25
Total NJ Governor's Council on Alcohol & Drug Abuse			672,419.03		300,125.56	304,099.25	349,099.25
Total State Financial Assistance			\$ 61,117,013.72	\$ 2,001,176.11	\$ 17,380,582.57	\$ 20,925,784.24	\$ 48,773,961.00

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO SCHEDULES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2007

Note 1: General

The accompanying schedules of financial assistance present the activity of all federal and state financial assistance programs of the County of Atlantic, New Jersey ("the County"). The County is defined in Note 1 to the County's financial statements – statutory basis. The County is the prime sponsor and recipient of various federal and state grant funds. The County has delegated the administration of grant programs and the reporting function to various departments within the County. Substantially all grant and program cash funds are commingled with the County's other funds, although each grant is accounted for separately within the County's financial records. The Treasurer's Office of the County performs accounting functions for all grants.

Note 2: Basis of Accounting

The accompanying schedules of financial assistance are presented using the modified accrual basis of accounting in accordance with the "Requirements of Audit" as promulgated by the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Such principles and practices 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. Under this method of accounting, the County accounts for its financial transactions through separate funds, which differ from the funds required by accounting principles generally accepted in the United States of America (GAAP).

Modifications to the accrual basis:

- a) Expenditures are recorded on the Schedules of Financial Assistance when encumbered.
- b) Prepaid expenditures are not recorded.
- c) Obligations for employees' vested vacation and sick leave are recorded when paid.
- d) Revenues are recorded when anticipated in the budget.
- e) Property and equipment purchased are recorded as expenditures at the time of purchase and are not capitalized.

Note 3: Commitments and Contingencies

Each of the grantor agencies reserves the right to conduct additional audits of the County's grant programs for economy, efficiency and program results. However, the County management does not believe such audits would result in material amounts of disallowed costs.

The County has entered into various contracts with sub-recipients and other contractors to perform services or provide goods in the effort to administer such grants. Thus, the County has commitments to meet various conditions of such contracts.

Note 4: Public Assistance Grants

The County is the recipient of Public Assistance Grants which have been audited separately by the State of New Jersey and are not included in the Schedules of Financial Assistance contained in this report. This program is for the operations of the County Welfare Department.

COUNTY OF ATLANTIC, NEW JERSEY
NOTES TO SCHEDULES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2007
(CONTINUED)

Note 5: Relationship to General-Purpose Financial Statements

Amounts reported in the accompanying schedules agree with amounts reported in the County's financial statements – statutory basis. Financial assistance revenue and expenditures are reported in the County's financial statements on the basis of accounting prescribed by the State of New Jersey, Department of Community Affairs, Division of Local Government Services.

		<u>Expenditures</u>
Grant Appropriated Reserves	\$	38,822,284.16
Less: Private Sources		(142,310.73)
Library Trust Fund		17,483.80
Capital Transportation Interest		671,929.05
Public Health Grant Expenditures		2,300,047.87
	\$	<u>41,669,434.15</u>
Reported on:		
Schedule of Federal Financial Awards	\$	20,743,649.91
Schedule of State Financial Assistance		<u>20,925,784.24</u>
	\$	<u>41,669,434.15</u>

Note 6: Relationship to Federal and State Financial Reports

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

COUNTY OF ATLANTIC, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING DECEMBER 31, 2007

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:

Unqualified Opinion issued on the Financial Statements – Statutory Basis, presented in accordance with an “Other Comprehensive Basis of Accounting” dated June 1, 2008.

Internal control over financial reporting:

1) Material Weakness identified? **NO**

2) Significant Deficiencies identified that are not considered to be a Material Weakness? **NO**

Non-Compliance material to Financial Statements – Statutory Basis noted? **NO**

COUNTY OF ATLANTIC, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING DECEMBER 31, 2007
(CONTINUED)

I. SUMMARY OF AUDITOR'S RESULTS (Continued)

Federal Awards

Internal control over major programs:

- 1) Material Weakness identified? **NO**
- 2) Significant Deficiencies identified that are not considered to be a Material Weakness? **NONE REPORTED**

Type of auditor's report issued on compliance for major programs: **An Unqualified Opinion was issued on compliance for major programs, dated June 1, 2008.**

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133? **NO**

Identification of major programs:

- 17.258** **WIA Adult**
- 17.259** **WIA Youth**
- 17.260** **WIA Dislocated Worker**

Dollar threshold used to distinguish between Type A and Type B Programs: **\$622,309.50**

Auditee qualified as low-risk Auditee? **YES**

COUNTY OF ATLANTIC, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING DECEMBER 31, 2007
(CONTINUED)

I. SUMMARY OF AUDITOR'S RESULTS (Continued)

State Awards

Internal control over major programs:

- | | |
|---|----------------------|
| 3) Material Weakness identified? | NO |
| 4) Significant Deficiencies identified that are not considered to be a Material Weakness? | NONE REPORTED |

Type of auditor's report issued on compliance for major programs:

An Unqualified Opinion was issued on compliance for major programs, dated June 1, 2008.

Any audit findings disclosed that are required to be reported in accordance with NJ OMB Circular Letter 04-04?

NO

Identification of major programs:

6320-480-078-6320-AJX-TCQP-6010	County Aid Program FY07
6300-480-078-6300-CPO-TCAP-4310	Shore/Main, CR585, S6A, FY07
6300-480-078-6300-CY8-TCAP-7310	Capital Transportation LLP - Main/Shore Sec 4
6300-480-078-6300-CY8-TCAP-7310	Capital Transportation LLP - Main/Shore Sec 5
6320-480-078-6320-AJO-TCAP-6010	Capital Transportation ATP FY06
4875-100-042-4875-351-V22G-6120	Open Space Acquisition Project FY02 - 225

Dollar threshold used to distinguish between Type A and Type B Programs:

\$ 627,773.53

Auditee qualified as low-risk Auditee?

YES

COUNTY OF ATLANTIC, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING DECEMBER 31, 2007
(CONTINUED)

II. FINDINGS RELATING TO THE FINANCIAL STATEMENTS – STATUTORY BASIS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

In accordance with Government Auditing Standards, our audit disclosed no findings relating to the financial statements – statutory basis that are required to be reported under this section.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AND STATE AWARDS

Federal: Our audit disclosed no material Findings or Questioned Costs.

State: Our audit disclosed no material Findings or Questioned Costs.

STATUS OF PRIOR YEAR FINDINGS

There were no prior year Findings or Questioned Costs.