

COUNTY OF MONMOUTH

DECEMBER 31, 1999

Armour S. Hulsart and Company

CERTIFIED PUBLIC ACCOUNTANTS

PUBLIC SCHOOL ACCOUNTANTS

REGISTERED MUNICIPAL ACCOUNTANTS

COUNTY OF MONMOUTH

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Armour S. Hulsart and Company

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INDEPENDENT AUDITOR'S REPORT

Honorable Director and Members of the
Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey

We have audited the accompanying balance sheets - statutory basis of the various funds and account groups of the County of Monmouth (the "County"), as of December 31, 1999 and 1998 and the related statements of operations and changes in fund balance - statutory basis for the years then ended and the related statement of revenues - statutory basis and statement of expenditures - statutory basis of the various funds for the year ended December 31, 1999. These financial statements are the responsibility of the management of the County of Monmouth. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in accordance with audit requirements 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, because of the County's statutory requirement to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above are not in conformity with generally accepted accounting principles.

However, in our opinion, the financial statements - statutory basis referred to above present fairly, in all material respects, the financial position - statutory basis of the various funds and account groups of the County as of December 31, 1999 and 1998, and the results of its operations and changes in fund balance - statutory basis of such funds for the years then ended and the statement of revenues - statutory basis and statement of expenditures - statutory basis of the various funds for the year ended December 31, 1999 on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 21, 2000 on our consideration of the County's internal control structure and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statements of the County taken as a whole. The accompanying additional schedules, schedules of expenditures of federal and state financial assistance as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations and New Jersey OMB Circular 98-07, comments and recommendations sections listed in the foregoing table of contents are presented for purposes of additional analysis 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.

ARMOUR S. HULSART AND COMPANY

Armour S. Hulgart & Co.

Robert A. Hulgart

Robert A. Hulgart
Certified Public Accountant
Registered Municipal Accountant
R.M.A. Number 158

June 21, 2000

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER

FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS

PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Director and Members of the
Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey

We have audited the financial statements - statutory basis of the County of Monmouth (the "County"), as of and for the year ended December 31, 1999, and have issued our report thereon dated June 21, 2000. The County's financial statements were not prepared in accordance with generally accepted accounting principles but rather prepared on an other comprehensive basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in Note 1.

We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in accordance with audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect of the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County'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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting 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 misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weakness.

This report is intended for the information of the governing body, management, the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and federal and state awarding agencies and pass through entities. However, this report is a matter of public record and its distribution is not limited.

ARMOUR S. HULSART AND COMPANY

Armour S. Hulsart & Co.

June 21, 2000

CURRENT FUND

**Exhibit A
Sheet 1 of 2**

BALANCE SHEETS

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance Dec. 31, 1999</u>	<u>Balance Dec. 31, 1998</u>
<u>Assets</u>			
Cash and Cash Equivalents	A-4,5	\$ 45,664,730.46	30,003,404.08
Investments	A-5a	50,000,000.00	50,000,000.00
Accrued Interest on Purchase of U.S. Treasury:			
Bonds	A-7a	17,208.33	
Premium of Purchase of U.S. Treasury Bonds	A-9a,9b	21,131.00	38,150.00
Change Funds	N/C	130.00	130.00
Total Cash and Investments		<u>95,703,199.79</u>	<u>80,041,684.08</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	A-7	3,647,315.93	2,793,416.86
Revenue Accounts Receivable	A-8	278,543.94	882,920.58
Due from Capital - Accrued Interest	A-9		51,078.61
		<u>3,925,859.87</u>	<u>3,727,416.05</u>
Sub-Total Current Operating		<u>99,629,059.66</u>	<u>83,769,100.13</u>
General Fixed Assets Group:			
General Fixed Assets		410,301,857.00	390,064,261.00
Fixed Assets Division of Social Services		808,873.20	752,863.70
		<u>411,110,730.20</u>	<u>390,817,124.70</u>
Total Assets		<u>\$510,739,789.86</u>	<u>474,586,224.83</u>

COUNTY OF MONMOUTH

CURRENT FUND

BALANCE SHEETS

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 1999</u>	<u>Balance</u> <u>Dec. 31, 1998</u>
Liabilities, Reserves and Fund Balance			
Cash Liabilities:			
Appropriation Reserves	A-3	\$ 9,824,640.26	10,780,781.82
Appropriation Reserves Committed	A-3	26,798,134.76	21,087,079.83
Due State of N.J. - Realty Transfer Fees	A-11	837,468.42	814,746.20
Contractors' Retainage	A-12	19,653.00	19,653.00
Accounts Payable	A-13	3,548,176.48	3,164,922.01
Reserve for Arbitrage Rebates	A-14	558,264.78	298,037.76
Reserve for Prepaid MCDSS Administration Revenue	A-15		114,500.00
		<u>41,586,337.70</u>	<u>36,279,720.62</u>
Reserve for Receivables		3,925,859.87	3,727,416.05
Fund Balance		<u>54,116,862.09</u>	<u>43,761,963.46</u>
		<u>58,042,721.96</u>	<u>47,489,379.51</u>
Reserve for Fixed Assets Group		<u>411,110,730.20</u>	<u>390,817,124.70</u>
Total Liabilities and Reserves		<u>\$510,739,789.86</u>	<u>474,586,224.83</u>

See accompanying Notes to Financial Statements.

CURRENT FUND

Exhibit A-1

**STATEMENTS OF OPERATIONS AND
CHANGE IN FUND BALANCE - STATUTORY BASIS
YEARS ENDED DECEMBER 31, 1999 AND 1998**

	Ref.	Year 1999	Year 1998
Revenue and Other Income			
Fund Balance Utilized	A-2	\$ 31,000,000.00	29,000,000.00
Miscellaneous Revenue Anticipated	A-2	121,474,230.21	112,928,992.15
Receipts from Current Taxes	A-2,6	193,900,000.00	189,700,000.00
Non-Budget Revenue	A-2	13,269,820.14	13,709,116.89
Other Credits to Income:			
Received from Grant Fund	A-9a		2,020,629.22
Unexpended Balance of Appropriation Reserves	A-10	9,544,741.96	8,035,083.44
Current Appropriations Cancelled	A-3	87,431.42	126,338.98
Adjustments to Accounts Payable	A-13	10,747.63	50,571.77
		<hr/>	<hr/>
Total Revenue and Other Income		369,286,971.36	355,570,732.45
Expenditures			
Budget Appropriations	A-3	327,932,072.73	323,789,117.91
Excess in Revenue		41,354,898.63	31,781,614.54
Fund Balance, Beginning of Year	A	43,761,963.46	40,980,348.92
		<hr/>	<hr/>
		85,116,862.09	72,761,963.46
Less: Utilized as Revenue	A-2	31,000,000.00	29,000,000.00
		<hr/>	<hr/>
Fund Balance, End of Year	A	\$ 54,116,862.09	43,761,963.46

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-2
Sheet 1 of 11

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Anticipated</u>	<u>Realized</u>	<u>Excess or</u>
	A-1	Revenue		<u>(Deficit)</u>
	\$			
Surplus Anticipated		31,000,000.00		
Miscellaneous Revenues - Local Revenues				
County Clerk		4,700,000.00	7,403,270.48	2,703,270.48
Surrogate		300,000.00	445,940.11	145,940.11
Sheriff		725,000.00	872,887.08	147,887.08
Interest on Investments and Deposits		3,600,000.00	7,747,150.97	4,147,150.97
Parks and Recreation		5,100,000.00	5,662,673.95	562,673.95
M.C. County Care Center - Geraldine L. Thompson Division		6,500,000.00	7,522,022.17	1,022,022.17
M.C. County Care Center - John L. Montgomery Division		8,100,000.00	9,588,377.55	1,488,377.55
Data Processing - Board of Social Services		89,500.00	110,616.00	21,116.00
Receipts, Rental of County Owned Properties		100,000.00	203,034.00	103,034.00
Indirect Cost Recovery		680,000.00	1,730,000.45	1,050,000.45
USDA Reimbursement, Youth Detention Center		30,000.00	63,799.63	33,799.63
Maintenance in Lieu of Rent, Division of Social Services		1,029,180.00	1,029,183.00	3.00
Recovery of Fringe Benefits		3,400,000.00	3,953,210.03	553,210.03
Lease, Workmen's Compensation Court		97,872.00	114,879.96	17,007.96
Intoxicated Driver Resource Center		125,000.00	206,880.00	81,880.00
Monmouth County Reclamation Center Utility - Equipment Leases		3,465,089.00	3,787,966.00	322,877.00
Division of Social Services		1,900,000.00	2,112,581.26	212,581.26
Total Local Revenues		<u>39,941,641.00</u>	<u>52,554,472.64</u>	<u>12,612,831.64</u>

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

Exhibit A-2
Sheet 2 of 11

Miscellaneous Revenues - State Aid
 State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)
 State Aid - County Vocational School Bonds
 (N.J.S.A. 18A:58-33.22)
 Reimbursement, Mental Health Administrator's Salary
 Reimbursement, State Inmates at Correctional Institution
 Reimbursement, Office of Emergency Management
 (P.L. 85-60 6)
 Division of Economic Assistance - Earned Income Grant
 Total State Aid
Miscellaneous Revenues - State Assumption of Costs of
County Social and Welfare Services and Psychiatric
Facilities
Social and Welfare Services (C. 66, P.L. 1990)
 Temporary Assistance to Needy Families (TANF)
 Division of Youth and Family Services
 Supplemental Social Security Income

<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
	1,770,612.50	1,770,612.50	
	205,605.00	205,605.00	
	12,000.00	12,000.00	
	4,500,000.00	9,939,655.00	5,439,655.00
	10,000.00	54,000.00	44,000.00
	<u>16,350,000.00</u>	<u>16,419,050.44</u>	<u>69,050.44</u>
	<u>22,848,217.50</u>	<u>28,400,922.94</u>	<u>5,552,705.44</u>

	228,400.00	200,000.00	(28,400.00)
	3,381,238.00	3,381,238.00	
	781,500.00	813,300.00	31,800.00

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

Psychiatric Facilities (C.73, P.L. 1990)

Maintenance of Patients in State Institutions for:

Mental Diseases

Mentally Retarded

Board of County Patients in State and Other Institutions

Total - State Assumption of Costs of County Social and Welfare

Services and Psychiatric Facilities

Miscellaneous Revenues - Special Items of General Revenue

Anticipated with Prior Written Consent of the Director of

Local Government Services - Public and Private Revenues

Offset with Appropriations

State of New Jersey - Department of Health and

Senior Services

State of New Jersey - Department of Health and Senior Services

Monmouth County Office on Aging Comprehensive Area Plan Grant

Alcoholism Services Plan - CY '99-5766-ADA-00

<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
	2,418,862.00	2,418,862.00	
	8,451,675.00	8,451,675.00	
	<u>3,134.00</u>	<u>276,354.40</u>	<u>273,220.40</u>
	<u>15,264,809.00</u>	<u>15,541,429.40</u>	<u>276,620.40</u>
	3,168,058.60	3,168,058.60	
	851,970.00	851,970.00	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

Miscellaneous Revenues - Special Items of General Revenue
Anticipated with Prior Written Consent of the Director of
Local Government Services - Public and Private Revenues
Offset with Appropriations - (Continued)
State of New Jersey - Department of Health and
Senior Services
State of New Jersey - Department of Labor
 Job Training Partnership Act - PY '98
 Job Training Partnership Act - PY '99
State of New Jersey - Department of Transportation
 TTF - 1999 Capital Transportation Program
 Bayshore Trolley Project
State of New Jersey - Governor's Council on Alcohol
and Drug Abuse
 Alliance Prevention - FY'99
State of New Jersey - Department of Community Affairs
 ROID (MCOOH) & (MOCEANS), CY '99,99-2961-00
 Fire Arms Training Simulator (FATS), Sheriff's Office, FY '00
 Homelessness Prevention Program #00-3325-00

<u>Ref.</u>	<u>Anticipated</u> <u>Revenue</u>	<u>Realized</u>	<u>Excess or</u> <u>(Deficit)</u>
	574,979.62	574,979.62	
	4,252,121.00	4,252,121.00	
	3,997,000.00	3,997,000.00	
	56,000.00	56,000.00	
	571,614.00	571,614.00	
	10,500.00	10,500.00	
	72,000.00	72,000.00	
	63,875.00	63,875.00	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<u>State of New Jersey - North Jersey Transportation Coordinating Council</u>				
Sub-Regional Transportation Planning Grant - BA-1998-T03, FY 99		44,289.00	44,289.00	
Sub-Regional Transportation Planning Grant - FY'00		134,405.00	134,405.00	
Local Bridge Scoping, PO #P906265		23,818.25	23,818.25	
Bridge S-31 Scoping Project		275,000.00	275,000.00	
Bridge S-32 Scoping Project		250,000.00	250,000.00	
<u>State of New Jersey - Department of Human Services</u>				
DYFS:				
Human Services Advisory Council - CY '99 - AVNF9C		59,071.00	59,071.00	
Youth Detention Center - CY '99 - BFN29C		32,905.00	32,905.00	
Family Court, Grants-In-Aid - CY '99 - CNNK9C		6,665.00	6,665.00	
DFD:				
Work First New Jersey - CY 98 - FINZ8C		99,775.00	99,775.00	
Work First New Jersey - CY 99 - FINZ9C		2,265,765.00	2,265,765.00	
Title IV-D Reimbursement Agreement - FY '00		265,425.00	265,425.00	
Social Services for the Homeless - CY '99 - HINZ9C		549,158.00	549,158.00	
DMHS:				
Project Transition/Path - CY '99 - S1202039		224,541.00	224,541.00	
CIACC / CART - CY '99, 20213		38,491.00	38,491.00	
Mental Health Board FY '00		6,000.00	6,000.00	
One EASE E-Link, Phase II, FY 98/99, OEL009		3,300.00	3,300.00	
One EASE E-Link, FY '00, #13100A		100,000.00	100,000.00	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<u>State of New Jersey - Department of Environmental Protection</u>				
Clean Communities Program - CY '99		88,407.00	88,407.00	
Recycling Program - REC-94-13 - Project Income		11,181.00	11,181.00	
MWMG - Administrative Support, FY '98/99		18,500.00	18,500.00	
MWMG - Year Two, CP 99-035		150,000.00	150,000.00	
1998 Recycling Grant		69,869.00	69,869.00	
<u>State of New Jersey - New Jersey Transit Corporation</u>				
Senior Citizen & Disabled Resident Transportation Program - CY '99		1,443,046.00	1,443,046.00	
Timetable Distribution - FY '99		9,109.00	9,109.00	
FTA - Section 5311 - FY '00		139,687.50	139,687.50	
Work First, New Jersey		5,954.55	5,954.55	
<u>State of New Jersey - Division of Law & Public Safety</u>				
LLEBG - Megan's - LLE-13-97		42,181.00	42,181.00	
DHTS - Serious Collision Analysis Response Team (SCART) FY 99 - PT99-03-02-02		112,016.00	112,016.00	
DHTS - Serious Collision Analysis Response Team (SCART) FY 900 - PT00-03-02-05		20,000.00	20,000.00	
DHTS - Traffic Accident Recon Course - FY '99		11,840.00	11,840.00	
DHTS - Our Heritage, Our Future, Our Lives YA-17-02-01		2,001.00	2,001.00	
DHTS - We Check for 21 Too, FFY 2000		10,000.00	10,000.00	
DSP - HMEP/LEPC		7,000.00	7,000.00	
SANE - FY '99, V-25-97/2		74,890.00	74,890.00	
SANE - FY '00, V-36-99S		97,940.00	97,940.00	
Multi-Jurisdictional Narcotics Task Force - FY '99 - DE-2-14-99		228,750.00	228,750.00	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

Exhibit A-2
Sheet 7 of 11

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Ref.	Anticipated Revenue	Realized	Excess or (Deficit)
State of New Jersey - Division of Law and Public Safety (Cont'd)				
DCJ/OVWA - Stop Violence Against Women - 97VAWA-48		14,700.00	14,700.00	
DCJ - Insurance Fraud Program		130,000.00	130,000.00	
DCJ - Victim Assistance Project - FFY '99 - V-12-97/2		10,279.00	10,279.00	
DCJ - Body Armour Replacement Fund (BARF), FY '99		44,504.40	44,504.40	
United States - Department of Housing and Urban Development				
Dover Township / MCDSS - HOPWA - FY '98		383,635.00	383,635.00	
Housing Counseling - FY '98 - HC 98-0216-003		20,000.00	20,000.00	
Housing Counseling - FY '99 - HC 99-0398-051		11,325.00	11,325.00	
OIG, 1998 Safe Home Program		17,000.00	17,000.00	
State of New Jersey - Division of Vocational Rehabilitation Services				
Brokered Employment Transportation - Project Income - 95-045		270.00	270.00	
State of New Jersey Historical Commission				
Murder in Monmouth, MCA2-99		1,000.00	1,000.00	
State of New Jersey - Juvenile Justice Commission				
State / Community Partnership - CY 99 - 99-SCP-PM-17		396,081.00	396,081.00	
Family Court - CY '99 - ATNK9C, 99-FC-17		218,983.00	218,983.00	
MCYDC - SFEA - FY '99		81,000.00	81,000.00	
MCYDC - SFEA - FY '00		180,000.00	180,000.00	
Juvenile Accountability Incentive Block Grant, JAIBG-9-98		248,188.00	248,188.00	
Brookdale Community College - Extension Services				
Youth Farmstand Project, PY '98		1,125.19	1,125.19	
Youth Farmstand Project, PY '99		5,000.00	5,000.00	
Foodbank				
Acquisition of Property		97,500.00	97,500.00	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Ref.	Anticipated Revenue	Realized	Excess or (Deficit)
<u>United States Geological Survey</u>		11,300.00	11,300.00	
Don't Duck Metadata, 99HQGR0149				
<u>Donations</u>		1,950.00	1,950.00	
Monmouth County Sheriff's K-9 Unit		2,500.00	2,500.00	
GPU - Monmouth County Office of Emergency Management				
Total - Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations		22,415,439.11	22,415,439.11	
<u>Miscellaneous Revenues - Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations - Other Special Items with Appropriations - Other Special Items</u>		2,510,887.51	2,510,887.51	
Motor Vehicle Fines (N.J.S.A. 39:5-41)		51,078.61	51,078.61	
Accrued Interest on Bonds				
Total Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items		2,561,966.12	2,561,966.12	
Total Miscellaneous Revenues	A-1	103,032,072.73	121,474,230.21	18,442,157.48
Subtotal General Revenues	A-1	134,032,072.73	152,474,230.21	18,442,157.48
Amount to be Raised by Taxation - County Purpose Tax		193,900,000.00	193,900,000.00	
Total General Revenues	A-1	327,932,072.73	346,374,230.21	18,442,157.48
Non Budget Revenues			13,269,820.14	
Total Revenues		\$327,932,072.73	359,644,050.35	18,442,157.48

CURRENT FUND

Exhibit A-2

YEAR ENDED DECEMBER 31, 1999

Sheet 9 of 11

(STATUTORY BASIS)

Miscellaneous Revenue Not Anticipated

Garnishment Service Charge	\$ 7,313.53
Rent from Newspaper Reporters Booth	480.00
Voter Registration	15,374.05
Construction Board of Appeals	2,600.00
Pay Telephone Station Commissions	519,899.06
MCTB Clinic	354.01
Engineers Plans and Specifications	3,153.50
Vending Machine Commissions	94,465.23
Autopsy Fees	1,502.00
Interest on Late Payment of Taxes	791.29
Planning Board Receipts	10,113.30
Miscellaneous Unanticipated Revenues	248,260.46
Sale of Election Maps	130.00
Judgments	5,333.00
MCHS - Annual Conference/Reception	3,185.00
Salary and Fringe Reimbursements	161,975.01
Interest - Sheriff's Account	57,582.90
Damages to County Property	37,115.54
Purchase of Lists, Records, etc.	1,609.75
Auction Sales	70,724.00
Inmate Transportation	600.00
M.C.C.I. Wristlet Program	16.68
Payment in Lieu of Taxes	1,302.00
Sale of County Merchandise, Property, etc.	355,996.70
Permit Fees	20,550.00
Appropriation Refunds	886,804.64
Appropriation Refunds - Agric. Easements	54,383.80
Unanticipated Grant Receipts	664,342.94
Insurance Reimbursements	424,580.17
Telephone Refunds	1,790.23
MC Police Computer	183,491.00
Copier Receipts	36,435.50
Fire Academy - Course Requirements	1,965.00

CURRENT FUND

YEAR ENDED DECEMBER 31, 1999

Exhibit A-2
Sheet 10 of 11

(STATUTORY BASIS)

Planning Board:	
Site Plan Revision Fees	51,900.00
Site Plan Inspection Fees	34,808.39
Subdivision Initial Application Fees	201,161.68
Reimbursement for Motor Pool	149,808.13
Reimbursement for Single Audit Costs	40,000.00
Leaf Composting Receipts	1,050.00
Consumer Affairs - US CPSC	1,000.00
Comm. Reg. Elections - Twp. Reimb. (Ch. 278/95)	88,495.85
County Clerk Election - Twp. Reimb. (Ch. 278/95)	14,587.44
Board of Elections- Twp. Reimb. (Ch. 278/95)	26,367.47
Probation Fines	68,316.30
Information Services - Print Shop Reimbursement	188,732.70
Bail Bond Forfeitures	411,650.00
Juror Compensation Fund	16,913.00
Interest on County Clerk's Account	13,293.24
Probation - Sheriff Labor Assistance Prog. (SLAP)	1,792.00
Voter Machine Rental	3,484.50
NJAOC - Service Agreements	379,715.10
Drunk Driving Enforcement Fund - NJDLPS (Div. MV)	1,302.18
Primary Election - Postage Reimbursement	28,092.27
MC DOT - Agency Receipts	307,912.44
Police Academy - Tuition	99,687.20
911 Program, Police Radio - Municipal Receipts	482,538.00
Consumer Affairs - Task Force Fines	1,775.00
Employee Fines/Fees	3,854.13
MCCI - Inmate Fees	188,574.48
MCCI - SSA Reimbursement	25,600.00
MCCI - Inmate Medical Co-Pay Program	35,545.15
MCCI - Donations	500.00
MCCI - Inmate Industry Production	20,695.00
JCP&L - Power Conservation Rebates	12,778.00
MC Sheriff - K-9 Donations	490.00
MCCI - Inmate Commissary Account	150,777.68
Water Quality Donations	1,460.00

CURRENT FUND

YEAR ENDED DECEMBER 31, 1999

**Exhibit A-2
Sheet 11 of 11**

(STATUTORY BASIS)

	Ref.	
MC Care Center - JLMMH - Donations		4,060.00
MC Care Center - GLT - Donations		2,422.00
MCCI - Vermont Prisoner's Reimbursement		1,501,112.50
Reimbursements - Federal Inmates at Correction Center		1,639,225.00
MCCI - Marlboro/New Hope Meal Reimbursement		17,215.80
MCPO - US DOJ, DEA Reimbursement		10,930.80
MCPO - CERT		16,000.00
MCDSS:		
Miscellaneous Unanticipated Revenue		263,151.97
Salary & Fringe Reimbursements		9,087.28
Jury Duty/Employee S & W Reimbursement		1,588.75
Printing & Forms Reimbursement		154.65
Federal Parent Locator Fees		18.00
MCDOT - Howell Twp. Agreement		32,000.00
Total Amount of Miscellaneous Revenues Not Anticipated	A-4	<u>10,425,844.37</u>
Prepaid County Added and Omitted Taxes	A-4	50,558.91
County Added and Omitted Taxes	A-7	<u>2,793,416.86</u>
	A-1	<u><u>\$ 13,269,820.14</u></u>

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
General Government					
Board of Chosen Freeholders	\$ 126,000.00	126,000.00	126,000.00		
Salaries and Wages	3,655.00	3,655.00	1,294.38	2,360.62	
Other Expenses					
Office of County Administrator	193,808.00	203,808.00	203,195.71	612.29	
Salaries and Wages	97,250.00	97,250.00	84,974.51	12,275.49	
Other Expenses					
Department of Finance	828,843.00	873,843.00	872,326.37	1,516.63	
Salaries and Wages	183,900.00	208,900.00	202,108.74	6,791.26	
Other Expenses					
Information Services	1,550,300.00	1,591,300.00	1,590,850.78	449.22	
Salaries and Wages	1,847,157.00	1,847,157.00	1,776,291.26	70,865.74	
Other Expenses					
Preparation of Indirect Cost Plan	20,000.00	20,000.00	17,500.00	2,500.00	
Other Expenses					
Research, Technical and Consulting Services	975,000.00	1,115,000.00	1,115,000.00		
Other Expenses					
County Counsel	2,100,000.00	2,100,000.00	1,888,760.69	211,239.31	
Other Expenses					

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1992

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Office of County Adjuster	94,100.00	102,100.00	100,791.93	1,308.07	
Salaries and Wages	1,000.00	1,000.00	637.39	362.61	
Other Expenses					
Clerk of the Board	463,778.00	484,778.00	484,092.06	685.94	
Salaries and Wages	62,300.00	62,300.00	58,363.34	3,936.66	
Other Expenses					
Personnel Department	642,668.00	700,668.00	697,104.46	3,563.54	
Salaries and Wages	92,568.00	92,568.00	86,697.89	5,870.11	
Other Expenses					
County Clerk	1,477,403.00	1,597,403.00	1,589,313.79	8,089.21	
Salaries and Wages	301,691.00	301,691.00	153,874.05	147,816.95	
Other Expenses					
Office of the County Prosecutor	12,992,190.00	12,975,190.00	12,949,073.74	26,116.26	
Salaries and Wages	888,816.00	915,816.00	768,648.45	147,167.55	
Other Expenses					
Purchasing Department	513,944.00	545,944.00	545,860.38	83.62	
Salaries and Wages	24,600.00	24,600.00	24,370.34	229.66	
Other Expenses					
Department of Economic Development	282,833.00	257,833.00	256,527.41	1,305.59	
Salaries and Wages	45,226.00	50,226.00	40,971.44	9,254.56	
Other Expenses					

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Department of Public Information and Tourism					
Salaries and Wages	123,228.00	163,228.00	162,143.51	1,084.49	
Other Expenses	58,050.00	58,050.00	47,524.89	10,525.11	
Contribution to Soil Conservation District (N.J.S. 4:24(1))					
Other Expenses	4,600.00	4,600.00	4,600.00		
Insurance					
Group Insurance	19,030,000.00	16,827,000.00	15,476,391.35	1,350,608.65	
Worker's Compensation	5,550,000.00	3,750,000.00	3,466,661.24	283,338.76	
Other Insurance Premiums	3,313,000.00	2,313,000.00	1,954,496.73	358,503.27	
Youth Employment Program					
Salaries and Wages	207,000.00	217,000.00	209,510.53	7,489.47	
Total General Government	54,094,908.00	49,631,908.00	46,955,957.36	2,675,950.64	
Judiciary					
Office of County Surrogate					
Salaries and Wages	504,358.00	545,358.00	544,521.23	836.77	
Other Expenses	15,813.00	15,813.00	12,494.86	3,318.14	
Total Judiciary	520,171.00	561,171.00	557,016.09	4,154.91	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Regulation					
Sheriff's Office					
Salaries and Wages	4,320,179.00	4,976,179.00	4,975,855.93	323.07	
Other Expenses	235,914.00	235,914.00	223,918.30	11,995.70	
Police Radio					
Salaries and Wages	1,337,320.00	1,312,320.00	1,309,537.50	2,782.50	
Other Expenses	208,105.00	208,105.00	185,473.00	22,632.00	
Weights and Measures					
Salaries and Wages	313,650.00	326,650.00	326,368.79	281.21	
Other Expenses	2,225.00	2,225.00	2,031.68	193.32	
Board of Taxation					
Salaries and Wages	244,294.00	246,294.00	245,623.05	670.95	
Other Expenses	11,551.00	11,551.00	8,379.70	3,171.30	
Medical Examiner					
Salaries and Wages	525,046.00	549,046.00	546,699.50	2,346.50	
Other Expenses	174,015.00	174,015.00	143,926.85	30,088.15	
County Clerk (Elections)					
Salaries and Wages	107,619.00	114,619.00	113,573.42	1,045.58	
Other Expenses	21,800.00	21,800.00	8,336.63	13,463.37	
Superintendent of Elections					
Salaries and Wages	1,181,763.00	1,147,763.00	1,147,668.75	94.25	
Other Expenses	316,655.00	316,655.00	280,439.58	36,215.42	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Board of Elections	581,923.00	593,923.00	586,670.12	7,252.88	
Salaries and Wages	86,470.00	94,470.00	82,762.69	11,707.31	
Other Expenses					
Fire Marshall (N.J.S. 40A:14-1)	286,576.00	339,576.00	339,226.18	349.82	
Salaries and Wages	38,723.00	38,723.00	31,210.44	7,512.56	
Other Expenses					
Planning Board (N.J.S. 40A:27-3)	1,161,238.00	1,140,238.00	1,139,621.12	616.88	
Salaries and Wages	38,367.00	38,367.00	26,063.58	12,303.42	
Other Expenses					
Police Academy and Firing Range	268,094.00	247,094.00	246,918.80	175.20	
Salaries and Wages	76,664.00	76,664.00	71,442.70	5,221.30	
Other Expenses					
Department of Consumer Affairs	235,382.00	240,382.00	239,471.27	910.73	
Salaries and Wages	6,018.00	6,018.00	3,842.16	2,175.84	
Other Expenses					
Police Computer	190,886.00	170,886.00	170,179.19	706.81	
Salaries and Wages	499,662.00	499,662.00	310,369.06	189,292.94	
Other Expenses					
Total Regulation	12,470,139.00	13,129,139.00	12,765,609.99	363,529.01	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1992

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Public Works and Engineering					
Director of Public Works and Engineering					
Salaries and Wages	213,111.00	227,111.00	225,627.53	1,483.47	
Other Expenses	1,529.00	1,529.00	470.31	1,058.69	
Office of Emergency Management					
Salaries and Wages	119,854.00	123,854.00	123,311.86	542.14	
Other Expenses	5,593.00	5,593.00	5,068.66	524.34	
Office of the County Engineer					
Salaries and Wages	1,538,909.00	1,443,909.00	1,440,811.60	3,097.40	
Other Expenses	85,415.00	85,415.00	53,135.88	32,279.12	
Road Maintenance					
Salaries and Wages	4,048,061.00	4,139,061.00	4,138,192.60	868.40	
Other Expenses	889,766.00	889,766.00	834,533.54	55,232.46	
Bridge Maintenance					
Salaries and Wages	1,357,485.00	1,407,485.00	1,406,565.20	919.80	
Other Expenses	223,382.00	223,382.00	183,496.64	39,885.36	
Traffic Safety Engineering					
Salaries and Wages	1,055,455.00	1,060,455.00	1,055,368.12	5,086.88	
Other Expenses	255,389.00	255,389.00	211,218.99	44,170.01	
Buildings and Grounds					
Salaries and Wages	3,702,800.00	3,844,800.00	3,844,710.50	89.50	
Other Expenses	6,581,314.00	6,879,314.00	6,592,727.16	286,586.84	
Central Motor Pool					
Salaries and Wages	948,936.00	990,936.00	986,899.45	4,036.55	
Other Expenses	2,171,050.00	2,171,050.00	2,128,001.76	43,048.24	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

Exhibit A-3
Sheet 7 of 20

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Shade Tree Commission					
Salaries and Wages	983,878.00	978,878.00	978,704.11	173.89	
Other Expenses	117,535.00	117,535.00	97,631.67	19,903.33	
Central Mail Room					
Salaries and Wages	139,249.00	139,249.00	137,720.95	1,528.05	
Other Expenses	732,000.00	732,000.00	731,079.77	920.23	
Telephone Exchange					
Salaries and Wages	63,525.00	63,525.00	62,173.36	1,351.64	
Other Expenses	896,000.00	896,000.00	653,883.07	242,116.93	
Total Public Works and Engineering	26,130,236.00	26,676,236.00	25,891,332.73	784,903.27	
Correctional and Youth Services					
Office of the Director					
Salaries and Wages	176,557.00	317,557.00	316,726.97	830.03	
Other Expenses					
Correctional Institution					
Salaries and Wages	17,725,898.00	19,778,898.00	19,778,258.42	639.58	
Other Expenses	6,387,016.00	7,557,016.00	7,116,808.53	440,207.47	
Youth Detention Center					
Salaries and Wages	2,374,093.00	2,616,093.00	2,615,702.37	390.63	
Other Expenses	383,585.00	383,585.00	326,994.91	56,590.09	
Total Correctional and Youth Services	27,047,149.00	30,653,149.00	30,154,491.20	498,657.80	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Human Services and Health					
Department of Human Services	212,508.00	227,508.00	226,192.45	1,315.55	
Salaries and Wages	11,190.00	11,190.00	8,641.59	2,548.41	
Other Expenses					
Division on Planning and Resource Development	77,163.00	80,163.00	79,387.88	775.12	
Salaries and Wages	4,110.00	4,110.00	2,608.18	1,501.82	
Other Expenses					
Public Health Service (N.J.S. 40A:13-1)	1,568,390.00	1,554,390.00	1,165,304.50	389,085.50	
Other Expenses					
Office of Disabilities	102,409.00	102,409.00	100,818.10	1,590.90	
Salaries and Wages	5,025.00	5,025.00	3,960.21	1,064.79	
Other Expenses					
Aid to Disabilities (N.J.S. 40A:48-914A)	222,962.00	228,962.00	194,871.36	34,090.64	
Other Expenses					
Division of Mental Health (N.J.S. 40A:5-29)	141,621.00	141,621.00	139,558.16	2,062.84	
Salaries and Wages	1,546,585.00	1,546,585.00	1,298,683.10	247,901.90	
Other Expenses					
Division of Alcohol and Drug Abuse Services (N.J.S. 40A:988-1)	146,170.00	151,170.00	150,384.74	785.26	
Salaries and Wages	551,456.00	551,456.00	445,472.99	105,983.01	
Other Expenses					

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Intoxicated Driver Resource Center	96,117.00	100,117.00	99,962.92	154.08	
Salaries and Wages	67,990.00	67,990.00	59,930.77	8,059.23	
Other Expenses					
Aid to Volunteer Rescue and Ambulance Squads (N.J.S. 40:5-2)	17,400.00	17,400.00	12,600.00	4,800.00	
Mosquito Extermination Commission (N.J.S. 26:9-13 et seq.)	1,316,795.00	1,316,795.00	1,254,053.54	62,741.46	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30A:4-79)	604,715.00	604,715.00	604,715.00		
County Share	2,418,862.00	2,418,862.00	2,418,862.00		
State Share	8,451,675.00	8,451,675.00	8,451,675.00		
Maintenance of Patients in State Institutions for Developmental Disabilities (N.J.S. 30A:4-79)	20,861,845.00	20,861,845.00	20,621,351.56	240,493.44	
Division of Social Services Administration	15,376,947.00	15,376,947.00	13,476,404.75	1,900,542.25	
Salaries and Wages					
Other Expenses					
Assistance for Dependent Children	526,600.00	526,600.00	418,128.78	108,471.22	
County Share	228,400.00	228,400.00	228,400.00		
State Share	781,500.00	781,500.00	781,000.00	500.00	
Assistance for Social Security Recipients	3,381,238.00	3,381,238.00	3,381,238.00		
New Jersey Division of Youth and Family Services					

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Monmouth County Department of Health Care Facilities					
Salaries and Wages	380,075.00	369,075.00	368,948.23	126.77	
Other Expenses	3,742,980.00	4,012,980.00	3,913,617.38	99,362.62	
Monmouth County Care Centers					
Geraldine L. Thompson Medical Home					
Salaries and Wages	4,722,031.00	4,602,031.00	4,601,299.47	731.53	
John L. Montgomery Medical Home					
Salaries and Wages	7,004,491.00	6,486,491.00	6,477,265.35	9,225.65	
War Veterans Burial and Grave Decorations					
Salaries and Wages	9,516.00	10,516.00	9,791.00	725.00	
Other Expenses	24,660.00	24,660.00	23,268.30	1,391.70	
Office on Aging					
Salaries and Wages	122,282.00	107,282.00	107,166.39	115.61	
Other Expenses	6,802.00	6,802.00	6,489.93	312.07	
Special Citizens Area Transportation					
Salaries and Wages	279,563.00	249,563.00	243,918.56	5,644.44	
Other Expenses	562,569.00	567,569.00	416,348.92	151,220.08	
Environmental Health Act - Contractual (N.J.S. 26:3A221)					
Monmouth County Department of Health	927,322.00	927,322.00	927,322.00		
Total Human Services and Health	<u>76,501,964.00</u>	<u>76,102,964.00</u>	<u>72,719,641.11</u>	<u>3,383,322.89</u>	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Educational					
Superintendent of Schools	265,969.00	265,969.00	265,812.42	156.58	
Salaries and Wages	20,528.00	20,528.00	15,564.71	4,963.29	
Other Expenses	8,855,120.00	8,855,120.00	8,855,120.00		
Vocational Schools					
Cooperative Extension Service	322,930.00	327,930.00	326,397.65	1,532.35	
Salaries and Wages	10,059.00	10,059.00	9,701.20	357.80	
Other Expenses	21,871,834.00	21,871,834.00	21,871,834.00		
M.C. Community College Brookdale (N.J.S. 18A:64A)					
Reimbursement for Residents Attending Out of County	400,000.00	400,000.00	150,897.11	249,102.89	
Two Year Colleges (N.J.S. 18A:64A)	6,722.00	6,722.00	6,722.00		
Aid to Monmouth County Audio Visual Aids Comm.					
Youth, Education, Recreation and Welfare	106,064.00	114,064.00	81,597.26	32,466.74	
Other Expenses					
Historical Commission					
Salaries and Wages	13,500.00	14,500.00	13,862.22	637.78	
Other Expenses	269,650.00	274,650.00	253,309.54	21,340.46	
Total Educational	32,142,376.00	32,161,376.00	31,850,818.11	310,557.89	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Recreation					
Department of Parks and Recreation					
Salaries and Wages	11,562,019.00	11,712,019.00	11,695,541.08	16,477.92	
Other Expenses	2,478,592.00	2,478,592.00	2,337,449.74	141,142.26	
Total Recreation	14,040,611.00	14,190,611.00	14,032,990.82	157,620.18	
Unclassified					
Legal Aid Society	15,000.00	15,000.00	15,000.00		
Other Expenses					
Department of Transportation Subsidy - Interim	40,000.00	40,000.00	31,343.02	8,656.98	
Emergency Bus Subsidy Law (N.J.S. 27:1A)	1,775,000.00	-	-		
Provision for Salary Adjustments and New Employees					
Total Unclassified	1,830,000.00	55,000.00	46,343.02	8,656.98	
Public and Private Programs Offset by Revenues					
State of New Jersey Department of Health and Senior Services					
Monmouth County Office on Aging Comprehensive					
Area Plan Grant	3,561,010.60	3,561,010.60	3,561,010.60		
Alcoholism Services Plan - CY 99, 99-576-ADA-00	851,970.00	851,970.00	851,970.00		
State of New Jersey Department of Labor					
Job Training Partnership Act - PY 98	574,979.62	574,979.62	574,979.62		
Job Training Partnership Act - PY 99	4,252,121.00	4,252,121.00	4,252,121.00		

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
State of New Jersey Department of Transportation					
TTF - 1999 Capital Transportation Program	3,997,000.00	3,997,000.00	3,997,000.00		
Bayshoer Trolley Project	66,000.00	66,000.00	66,000.00		
State of New Jersey Governor's Council on Alcohol and Drug Abuse					
Alliance Prevention - FY 99	571,614.00	571,614.00	571,614.00		
State of New Jersey Department of Community Affairs					
ROID (MCOOH) & (MOCEANS) CY 99, 99-2961-00	12,600.00	12,600.00	12,600.00		
Fire Arms Training Simulator (FATS), Sheriff's Office, FY'00	72,000.00	72,000.00	72,000.00		
Homeless Prevention Program, #00-3325-00	63,875.00	63,875.00	63,875.00		
State of New Jersey - North Jersey Transportation Coordinating Council					
Sub-Regional Transportation Plan:					
GT-BA-1998-TO3, FY'99	59,059.00	59,059.00	59,059.00		
GT- FY '00	168,006.00	168,006.00	168,006.00		
Local Bridge Scoping, PO #P906265	23,818.25	23,818.25	23,818.25		
Bridge S-31 Scoping Project	299,622.00	299,622.00	299,622.00		
Bridge S-32 Scoping Project	250,000.00	250,000.00	250,000.00		

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
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State of New Jersey - Department of Human Services

DYFS - Human Services Advisory Council FY 99 AVNF9C	87,040.00	87,040.00	87,040.00		
DYFS - Youth Detention Center - CY 99 BFN-29C	48,136.00	48,136.00	48,136.00		
DYFS - Family Court, Grants-in-Aid CY 99 CNNK9C	6,665.00	6,665.00	6,665.00		
DFD - Work First New Jersey, CY 99 - FINZ9C	99,775.00	99,775.00	99,775.00		
DFD - Work First New Jersey, CY 98 - FINZ8C	2,265,765.00	2,265,765.00	2,265,765.00		
DFD - Title IV-D Reimbursement Agreement - FY 00	304,925.00	304,925.00	304,925.00		
DFD - Social Services for the Homeless CY 99-HINZ9C	549,158.00	549,158.00	549,158.00		
DMHS - Project Transition/Path CY 99 S1202039	310,416.00	310,416.00	310,416.00		
DMHS - CIACC/CART CY 99, 20213	38,491.00	38,491.00	38,491.00		
DMHS - Mental Health Board - FY 00	6,000.00	6,000.00	6,000.00		
One Ease E-Link, Phase II, FY 98/99, OEL009	3,300.00	3,300.00	3,300.00		
One Ease E-Link, FY 00, #13100A	100,000.00	100,000.00	100,000.00		

State of New Jersey - Department of Environmental

Protection					
Clean Communities Program CY 99	88,407.00	88,407.00	88,407.00		
Recycling Grant - REC-94-13 Project Income	11,181.00	11,181.00	11,181.00		
MWVG - Administrative Support, FY 98/99	18,500.00	18,500.00	18,500.00		
MWVG - Year Two, CP 99-035	150,000.00	150,000.00	150,000.00		
1998 Recycling Grant	69,869.00	69,869.00	69,869.00		
State of New Jersey - New Jersey Transit Corp.					
Senior Citizen and Disabled Resident Transportation Program CY 99	1,443,046.00	1,443,046.00	1,443,046.00		
Timetable Distribution - FY 99	12,516.00	12,516.00	12,516.00		
FTA - Section 5311 - FY 00	185,650.00	185,650.00	185,650.00		
Work First, New Jersey	5,954.55	5,954.55	5,954.55		

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
State of New Jersey - Division of Law and Public Safety					
LLEBG - Megan's Law - LLE-13-97	46,868.00	46,868.00	46,868.00		
DHTS - Serious Collision Analysis Response Team (SCART) FY 99 - PT99-03-02-03	112,016.00	112,016.00	112,016.00		
DHTS - Serious Collision Analysis Response Team (SCART) FY 00 - PT00-03-02-05	20,000.00	20,000.00	20,000.00		
DHTS - Traffic Accident Recon Course - FY 99	11,840.00	11,840.00	11,840.00		
DHTS-Our Heritage, Our Future, Our Lives YA99-17-02-01	2,001.00	2,001.00	2,001.00		
DHTS - We Check for 21Too - FY 2000	10,000.00	10,000.00	10,000.00		
DSP - HMEP/LEPC	7,000.00	7,000.00	7,000.00		
SANE - FY 99, V-25-97/2	74,890.00	74,890.00	74,890.00		
SANE - FY 00, V-36-99S	97,940.00	97,940.00	97,940.00		
Multi-Jurisdictional Narcotics Task Force FY99,DE-2-13-99	305,000.00	305,000.00	305,000.00		
DC/OVWA-Stop Violence Against Women-97VAWA-48	14,700.00	14,700.00	14,700.00		
DCJ - Insurance Fraud Program	130,000.00	130,000.00	130,000.00		
DCJ-Victim Assistance Project - FFY 99 - V-12-97/2	10,279.00	10,279.00	10,279.00		
DCJ-Body Armour Replacement Fund (BARF), FY 99	44,504.40	44,504.40	44,504.40		
U.S. Department of Housing and Urban Development					
Dover Township/MCDSS - HOPWA - FY 98	383,635.00	383,635.00	383,635.00		
Housing Counseling - FY 98 -HC98-0216-003	20,000.00	20,000.00	20,000.00		
Housing Counseling - FY 99 -HC99-0398-051	11,325.00	11,325.00	11,325.00		
OIG, 1998 Safe Home Program	17,000.00	17,000.00	17,000.00		
Home Investment Program - FY 98	150,000.00	150,000.00	150,000.00		

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
State of New Jersey Division of Vocational Rehabilitation Services	270.00	270.00	270.00		
Brokered Employment Transportation 95-045					
State of New Jersey Historical Commission	1,000.00	1,000.00	1,000.00		
Murder in Monmouth, MCA2-99					
State of New Jersey - Juvenile Justice Commission	412,525.00	412,525.00	412,525.00		
State/Community Partnership - CY 99 - 99-SCP-PM/PS-17	218,983.00	218,983.00	218,983.00		
Family Court - CY 99 - ATNK9C, 99-FC-17	81,000.00	81,000.00	81,000.00		
MCYDC - SFEA - FY 99	180,000.00	180,000.00	180,000.00		
MCYDC - SFEA - FY 00	262,776.00	262,776.00	262,776.00		
Juvenile Accountability Incentive Block Grant JAIBG-9-98					
Brookdale Community College - Extension Services	1,125.19	1,125.19	1,125.19		
Youth Farmstand Project, PY 98	5,000.00	5,000.00	5,000.00		
Youth Farmstand Project, PY 99					
Foodbank					
Acquisition of Property	97,500.00	97,500.00	97,500.00		
United States Geological Survey					
Don't Duck Metadata, 99HQGR0149	11,300.00	11,300.00	11,300.00		
Donations					
Monmouth County Sheriff's K-9 Unit	1,950.00	1,950.00	1,950.00		
GPU-Monmouth County Office of Emergency Management	2,500.00	2,500.00	2,500.00		
Monmouth County					
Matching Funds for Grants	142,041.50	142,041.50	-	142,041.50	
Total Public and Private Programs Offset by Revenues	23,515,439.11	23,515,439.11	23,373,397.61	142,041.50	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Total Operations	268,292,993.11	266,676,993.11	258,347,598.04	8,329,395.07	
Contingent	200,000.00	200,000.00	168,675.87	31,324.13	
Total Operations Including Contingent	268,492,993.11	266,876,993.11	258,516,273.91	8,360,719.20	
Detail:					
Salaries and Wages	113,297,443.00	114,731,443.00	114,357,156.74	374,286.26	
Other Expenses	155,195,550.11	152,145,550.11	144,159,117.17	7,986,432.94	
	268,492,993.11	266,876,993.11	258,516,273.91	8,360,719.20	
CAPITAL IMPROVEMENTS					
Capital Improvement Fund	1,300,000.00	1,300,000.00	1,300,000.00		
Acquisition of Information Processing Equipment	500,000.00	500,000.00	382,243.39	117,756.61	
Acquisition of Trucks, Heavy Trucks, and Machinery:					
Shade Tree Commission	65,000.00	65,000.00	64,936.00	64.00	
Road Maintenance (Highway)	1,827,000.00	1,827,000.00	1,827,000.00		
Acquisition of Passenger Buses - S.C.A.T.	250,000.00	250,000.00	99,863.00	150,137.00	
Buildings and Grounds	191,000.00	191,000.00	170,411.00	20,589.00	
Traffic Safety	248,000.00	248,000.00	246,465.50	1,534.50	
Capital Improvements:					
Road Overlay	2,300,000.00	2,300,000.00	2,288,363.13	11,636.87	
Parks and Recreation	1,225,000.00	1,398,000.00	1,192,841.37	205,158.63	
Buildings and Grounds	3,675,000.00	4,618,000.00	4,281,484.87	336,515.13	
Total Capital Improvements	11,581,000.00	12,697,000.00	11,853,608.26	843,391.74	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
County Debt Service					
Payment of Bond Principal					
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,405,000.00	1,405,000.00	1,405,000.00		
Vocational School Bonds	363,256.42	363,256.42	363,256.42		
Other Bonds	20,965,000.00	20,965,000.00	20,965,000.00		
Payment of Bond Anticipation Notes					
Interest on Bonds					
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	365,612.50	365,612.50	365,612.50		
Vocational School Bonds	182,798.36	182,798.36	182,798.36		
Other Bonds	8,174,936.46	8,174,936.46	8,088,254.34		86,682.12
Green Trust Loan					
Loan Repayments for Principal and Interest	643,195.59	1,314,195.59	1,313,446.29		749.30
Monmouth County Improvement Authority Lease Agreement - Correctional Facilities					
Total County Debt Service	4,021,142.50	4,021,142.50	4,021,142.50		
	36,120,941.83	36,791,941.83	36,704,510.41		87,431.42
Deferred Charges					
Prior Year's Bills					
Keyport Army and Navy - 1996	1,238.07	1,238.07	1,238.07		
Brent Rosenthal, DPM	60.00	60.00	60.00		
CentraState Medical Center	135,839.72	135,839.72	135,839.72		

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 1999

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Statutory Expenditures					
Contribution to:					
Public Employees' Retirement System	400,000.00	215,000.00	89,790.04	125,209.96	
Social Security System (O.A.S.I.)	8,100,000.00	8,114,000.00	8,113,913.39	86.61	
County Pension and Retirement Fund	100,000.00	100,000.00	100,000.00		
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	300,000.00	300,000.00		300,000.00	
Police and Firemen's Retirement System	2,700,000.00	2,700,000.00	2,504,767.25	195,232.75	
Total Deferred Charges and Statutory Expenditures - County	<u>11,737,137.79</u>	<u>11,566,137.79</u>	<u>10,945,608.47</u>	<u>620,529.32</u>	
Total General Appropriations	<u>\$ 327,932,072.73</u>	<u>327,932,072.73</u>	<u>318,020,001.05</u>	<u>9,824,640.26</u>	<u>87,431.42</u>

Ref.

A-1

A

A-1

COUNTY OF MONMOUTH

Exhibit A-3

CURRENT FUND

Sheet 20 of 20

STATEMENT OF EXPENDITURES**YEAR ENDED DECEMBER 31, 1999****(STATUTORY BASIS)**

Analysis of Paid or Charged	Ref.	
Committed	A	\$ 26,798,134.76
State Aid Vocational School Bonds	A-8	205,605.00
State Aid County College Bonds	A-8	1,770,612.50
Accounts Payable (Salaries and Wages)	A-13	394,002.10
Arbitrage Rebate Payable	A-14	260,227.02
Disbursed	A-4	288,591,419.67
		<hr/>
		<u>\$318,020,001.05</u>

See Accompanying Notes to Financial Statements

GRANT FUND

BALANCE SHEETS

Exhibit AA

(STATUTORY BASIS)

	Ref.	Balance Dec. 31, 1999	Balance Dec. 31, 1998
Assets			
Cash and Cash Equivalents	AA-1	\$ 15,937,571.70	7,194,422.82
Investments	AA-1		5,000,000.00
Grant Revenues Receivable	AA-4	17,429,947.41	18,171,537.93
Premium on Purchase of Bonds	AA-6		3,815.00
		<u>\$33,367,519.11</u>	<u>30,369,775.75</u>
Liabilities and Reserves			
Appropriated Reserves for Federal and State Grants	AA-2	\$33,352,002.75	30,321,508.79
Unappropriated Reserves	AA-3	15,516.36	48,266.96
		<u>\$33,367,519.11</u>	<u>30,369,775.75</u>
Total Liabilities and Reserves		<u>\$33,367,519.11</u>	<u>30,369,775.75</u>

See Accompanying Notes to Financial Statements

TRUST FUND

BALANCE SHEETS

Exhibit B
Sheet 1 of 2

(STATUTORY BASIS)

	Ref.	Balance Dec. 31, 1999	Balance Dec. 31, 1998
Assets			
Cash and Cash Equivalents	B-1	\$ 46,671,438.83	23,625,157.04
Investments	B-1		15,000,000.00
Investment NACO Deferred Compensation Fund	B-2	53,550,836.70	44,920,191.35
Total Cash and Investments		<u>100,222,275.53</u>	<u>83,545,348.39</u>
U.S. HUD Receivables:			
Relocation Assistance Program	B-3	5,225,355.20	6,599,481.20
Community Development Block Grants	B-4	6,082,018.18	6,167,815.70
Home Investment Grant	B-5	2,194,041.93	2,187,081.45
Shelter Plus Care Grant	B-7	215,020.00	300,058.00
Emergency Shelter Grants	B-7a	137,476.01	134,076.88
Unamortized Premium on Purchase of Investments:			
F.H.L.B. Bonds	B-6		11,445.00
Taxes Receivable for Library, Health and Open Space Funds	B-8	371,790.79	285,803.09
		<u>14,225,702.11</u>	<u>15,685,761.32</u>
Total Receivables and Other Assets		<u>\$ 114,447,977.64</u>	<u>99,231,109.71</u>

TRUST FUND

BALANCE SHEETS

(STATUTORY BASIS)

**Exhibit B
Sheet 2 of 2**

	Ref.	Balance Dec. 31, 1999	Balance Dec. 31, 1998
Liabilities and Reserves			
Reserve for Taxes Receivable for Library, Health and Open Space	B-8	\$ 371,790.79	285,803.09
Reserve for U.S. HUD Grants:			
Relocation Assistance Program	B-9	8,264,833.29	8,238,615.36
Community Development Block Grants	B-10	6,176,180.72	6,183,084.14
Home Investment Grants	B-11	2,631,819.86	2,200,850.11
Shelter Plus Care	B-11a	216,458.00	300,953.00
Reserve for:			
Contractors' 2% Retainage	N/C	18,616.72	18,616.72
Temporary Assistance to Needy Families	B-12a	1,210,658.31	668,881.08
NACO Deferred Compensation	B-12	53,550,836.70	44,920,191.35
Other Trust Funds	B-13	41,321,205.29	34,952,584.20
Resource Recovery Funds	B-14	678,150.54	1,457,740.97
Retirees Health Benefits	B-15	7,427.42	3,789.69
Total Liabilities and Reserves		\$ 114,447,977.64	99,231,109.71

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTHGENERAL CAPITAL FUNDExhibit C
Sheet 1 of 2BALANCE SHEETS(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 1999</u>	<u>Balance</u> <u>Dec. 31, 1998</u>
<u>Assets</u>			
Cash and Cash Equivalents	C-2	\$ 188,088.09	1,811,022.23
Cash - New Jersey Cash Management Fund	C-2	34,171,294.90	27,138,265.08
		<u>34,359,382.99</u>	<u>28,949,287.31</u>
Accounts Receivable:			
State of New Jersey - State Agencies	C-4	3,516,383.27	6,073,035.91
County of Ocean	C-4a	100,000.00	680,476.15
Other Municipalities	C-4a	224,083.89	
State of New Jersey - County College - Capital Projects, Chapter 12, P.L. 1971	C-5	14,240,000.00	15,645,000.00
State of New Jersey - Vocational School for the Handicapped Chapter 74, P.L. 1978	C-6	599,000.00	749,000.00
State of New Jersey - Green Acres Trust	C-7		2,500,000.00
		<u>18,679,467.16</u>	<u>25,647,512.06</u>
Accounts Receivable with Reserve:			
Reconstruction of Bulkhead - Middletown Township, State of New Jersey	N/C	10,618.06	10,618.06
Deferred Charges to Future Taxation:			
Funded	C-8	195,614,693.18	184,547,932.34
Unfunded	C-9	74,935,000.00	66,844,000.00
		<u>270,549,693.18</u>	<u>251,391,932.34</u>
Total Assets		<u>\$ 323,599,161.39</u>	<u>305,999,349.77</u>

COUNTY OF MONMOUTHGENERAL CAPITAL FUNDExhibit C
Sheet 2 of 2BALANCE SHEETS(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31,1999</u>	<u>Balance</u> <u>Dec. 31, 1998</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Due to Current Operating Fund	C-10		51,078.61
Serial Bonds	C-11	171,705,000.00	165,670,000.00
County College Serial Bonds - Chapter 12, P.L. 1971			
State Share	C-12	14,240,000.00	8,445,000.00
County Vocational School Bonds, Chapter 74, P.L. 1978:			
State Share	C-13	599,000.00	749,000.00
New Jersey Economic Development Authority Public School Facilities Loan Program	C-14	3,464,508.11	3,677,764.53
Green Trust Loan Program:			
Other Program Agreements	C-15	20,445,185.07	15,200,167.81
Reserve for Budgeted Capital Improvements	C-17	1,670,000.00	1,245,000.00
Reserve for Scrip Redemption	N/C	1,509.63	1,509.63
Improvement Authorizations:			
Funded	C-16	35,576,457.59	35,271,379.31
Unfunded	C-16	70,755,540.60	72,257,823.41
Contractors' Retainage	C-18	75,971.61	91,880.86
Capital Improvement Fund	C-19	636,766.72	581,766.72
		<u>319,169,939.33</u>	<u>303,242,370.88</u>
Reserve for Reconstruction of Bulkhead - Middletown Township	N/C	10,618.06	10,618.06
Fund Balance	C-1	4,418,604.00	2,746,360.83
		<u>\$ 323,599,161.39</u>	<u>305,999,349.77</u>

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTHGENERAL CAPITAL FUND

Exhibit C-1

STATEMENT OF FUND BALANCE(STATUTORY BASIS)

Balance December 31, 1998	<u>Ref.</u> C	\$ 2,746,360.83
Increased by Receipts:		
Improvement Authorizations Cancelled	C-16	<u>1,672,243.17</u>
Balance December 31, 1999	C	<u>\$ 4,418,604.00</u>

See accompanying Notes to Financial Statements

RECLAMATION CENTER UTILITY FUND

BALANCE SHEETS

**Exhibit D
Sheet 1 of 2**

(STATUTORY BASIS)

	Ref.	Balance Dec. 31, 1999	Balance Dec. 31, 1998
Assets			
Operating Fund			
Cash and Cash Equivalents	D-5	\$ 57,841,108.59	48,823,012.40
Change Funds		500.00	500.00
Investments	D-6		10,000,000.00
Premium on Purchase of FHLB Bonds	D-16		7,630.00
		<u>57,841,608.59</u>	<u>58,831,142.40</u>
Receivables with Full Reserves:			
Receivable from Haulers	D-7	792,601.86	741,383.90
Restitution by Court Order	D-13	8,000.00	1,766.23
Total Receivables		<u>800,601.86</u>	<u>743,150.13</u>
Total Operating Fund		<u>58,642,210.45</u>	<u>59,574,292.53</u>
Capital Fund			
Cash and Cash Equivalents	D-17	4,626,381.76	13,939,728.51
Investments	D-18	1,883,124.54	3,593,370.24
		<u>6,509,506.30</u>	<u>17,533,098.75</u>
Fixed Capital	D-21	811,120.00	811,120.00
Fixed Capital Authorized but not Completed	D-22	22,450,000.00	27,215,000.00
		<u>23,261,120.00</u>	<u>28,026,120.00</u>
Total Capital Fund		<u>29,770,626.30</u>	<u>45,559,218.75</u>
Utility Grant Fund			
Cash	D-23	692,819.10	602,516.03
Receivable with Full Reserve - Grant Receivable	D-24	2,796.38	65,556.58
Total Utility Grant Fund		<u>695,615.48</u>	<u>668,072.61</u>
Total Assets		<u>\$ 89,108,452.23</u>	<u>105,801,583.89</u>

RECLAMATION CENTER UTILITY FUND

**Exhibit D
Sheet 2 of 2**

BALANCE SHEETS

(STATUTORY BASIS)

	Ref.	Balance Dec. 31, 1999	Balance Dec. 31, 1998
<u>Liabilities, Reserves and Fund Balance</u>			
<u>Operating Fund</u>			
Appropriation Reserves	D-4	\$ 3,485,003.98	3,493,027.99
Appropriation Reserves Committed	D-4	3,107,736.50	4,839,791.34
Landfill Closure Tax	D-9	13,533,612.97	12,339,434.78
Host Community Benefit Tax Payable	D-10	408,250.67	380,242.96
Accrued Interest on Bonds and Notes	D-11	497,798.40	549,518.00
Prepaid Utility Fees	D-14	617,213.29	687,639.51
Reserve for:			
Environmental Impairment Liability	D-12	7,000,000.00	7,000,000.00
Receivable - Haulers	D-7	792,601.86	741,383.90
Restitution by Court Order	D-13	8,000.00	1,766.23
Fund Balance	D-1	29,191,992.78	29,541,487.82
Total Operating Fund		<u>58,642,210.45</u>	<u>59,574,292.53</u>
<u>Capital Fund</u>			
Serial Bonds	D-22	22,450,000.00	27,215,000.00
Improvement Authorizations:			
Funded	D-20	5,726,057.88	16,749,650.33
Unfunded	D-20	-	-
Reserve for Amortization	D-21	811,120.00	811,120.00
Fund Balance	D-2	783,448.42	783,448.42
Total Capital Fund		<u>29,770,626.30</u>	<u>45,559,218.75</u>
<u>Utility Grant Fund</u>			
Accounts Payable	D-25	695,615.48	668,072.61
Total Utility Grant Fund		<u>695,615.48</u>	<u>668,072.61</u>
Total Liabilities and Reserves		<u>\$ 89,108,452.23</u>	<u>105,801,583.89</u>

See Accompanying Notes to Financial Statements

RECLAMATION CENTER UTILITY FUND

Exhibit D-1

STATEMENTS OF OPERATIONS AND

CHANGE IN FUND BALANCE - STATUTORY BASIS

YEARS ENDED DECEMBER 31, 1999 AND 1998

	Ref.	Year 1999	Year 1998
Revenue and Other Income Realized			
Operating Surplus Anticipated	D-3	\$ 18,500,000.00	20,124,282.00
Reclamation Center Utility Fees	D-3	24,292,146.57	22,144,136.12
Solid Waste Management Grants	D-3	238,557.00	479,718.00
Miscellaneous Revenue not Anticipated	D-3	3,421,611.42	3,788,610.46
Appropriations Cancelled	D-4	6,500,000.00	6,508,010.96
Unexpended Balance of Appropriation Reserves	D-15	5,923,254.46	3,502,237.57
Landfill Closure Escrow Tax Released	D-9		5,341,181.26
Reserve for Accrued Interest on Bonds	D-11	(0.10)	72,281.00
Due From Employee	D-13	1,300.00	
Reserve for Receivables - Municipalities	D-7	28.86	
Reserve for Receivables - Prepaid Closure Taxes	D-8	12,163.75	144.63
Total Revenue and Other Income		58,889,061.96	61,960,602.00
Expenditures and Other Charges			
Appropriations	D-4	40,738,557.00	43,000,000.00
Cancel Prepaid Utility Fees	D-10,14	-	567.45
		40,738,557.00	43,000,567.45
Excess in Revenue		18,150,504.96	18,960,034.55
Fund Balance, January 1	D-1	29,541,487.82	30,705,735.27
		47,691,992.78	49,665,769.82
Less: Utilized as Revenue	D-1	18,500,000.00	20,124,282.00
Fund Balance, December 31	D	\$ 29,191,992.78	29,541,487.82

STATEMENT OF CAPITAL FUND BALANCE - STATUTORY BASIS

Exhibit D-2

	Ref.	
Balance December 31, 1999 and 1998	D	\$ 783,448.42

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

STATEMENT OF REVENUES - STATUTORY BASIS

Exhibit D-3

YEAR ENDED DECEMBER 31, 1992

	Ref.	Anticipated Revenue	Realized	Excess or (Deficit)
Operating Surplus Anticipated	D-1	\$ 18,500,000.00	18,500,000.00	-
Miscellaneous Revenues				
Utility Fees	D-1,5	22,000,000.00	24,292,146.57	2,292,146.57
Solid Waste Management Grants	D-1,4	238,557.00	238,557.00	-
Total Budget Revenues		<u>40,738,557.00</u>	<u>43,030,703.57</u>	<u>2,292,146.57</u>
Non-Budget Revenues				
Unanticipated Revenues	D-5		3,421,611.42	3,421,611.42
Total General Revenues		<u>\$ 40,738,557.00</u>	<u>46,452,314.99</u>	<u>5,713,757.99</u>
Analysis of Non-Budget Revenue				
Interest on Investments and Deposits			\$ 2,977,820.74	
Gas Utility Fees			439,164.98	
Grass Clippings			<u>4,625.70</u>	
Total Non-Budget Revenues			<u>\$ 3,421,611.42</u>	

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS

Exhibit D-4

YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Cancelled</u>
Operating:					
Salaries and Wages	\$ 4,750,000.00	4,750,000.00	4,290,911.38	459,088.62	
Other Expenses	27,967,703.45	27,967,703.45	20,175,908.09	2,991,795.36	4,800,000.00
Solid Waste Services - FY98	238,557.00	238,557.00	238,557.00		
Capital Improvements:					
Capital Outlay	1,835,900.00	1,835,900.00	101,780.00	34,120.00	1,700,000.00
Debt Service:					
Payment of Bond Principal	4,765,000.00	4,765,000.00	4,765,000.00		
Interest on Bonds	1,181,396.55	1,181,396.55	1,181,396.55		
	<u>\$ 40,738,557.00</u>	<u>40,738,557.00</u>	<u>30,753,553.02</u>	<u>3,485,003.98</u>	<u>6,500,000.00</u>
				D	D-1
Analysis of Paid or Charged					
Committed			\$ 3,107,736.50		
Paid			27,407,259.52		
Solid Waste Grants			<u>238,557.00</u>		
			<u>\$ 30,753,553.02</u>		

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The codification of the Government Accounting Standards Board ("GASB") defines those statements of a governmental unit that are to be presented in its general purpose financial statements, and stipulates that the statements are to conform to generally accepted accounting principles ("GAAP"). The financial statements of the County of Monmouth (the "County"), listed in the accompanying table of contents, are those required by the Division of Local Government Services (the "Division") and they differ from the financial statements required by GAAP. In addition, the Division requires the basic financial statements to be referenced to the supplementary schedules accompanying the basic financial statements, and this practice also differs from GAAP.

GASB Statement 14 establishes criteria to be used in determining the component units, which should be included in the financial statements of an oversight entity. The criteria differ from the Division's requirements whereby certain boards, commissions, and agencies of the County, by statute or other directive, report separately on their financial statements.

The basic financial statements of the County include all governmental activities, organizations and functions for which the County exercises significant oversight responsibility and for which it has appropriated funds in accordance with statutory requirements (N.J.S. 40A:5-5) except for the following entities:

County College
County Mosquito Commission
County Vocational School
County Improvement Authority

B. Description of Funds

GASB is the recognized standard-setting body for establishing governmental generally accepted accounting and financial reporting principles. GASB Codification establishes seven major fund types and two account groups to be used by general-purpose governmental units when reporting financial position and results of operations in accordance with GAAP.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Description of Funds (Continued)

The accounting policies of the County conform to the accounting principles applicable to counties which have been prescribed by the Division. 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 the following separate funds which differ from the fund structure required by GAAP:

Current Fund – The Current Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Trust Fund – The Trust Fund is used to account for assets held by the County in a trustee capacity or as an agent for other government organizations or entities and for the receipt of special reserves that have been approved through the budget process to be expendable for the purpose for which they were created.

General Capital Fund – The Capital Fund is used to account for financial resources for the acquisition of major capital facilities and property, which are primarily financed through the issuance of general obligation debt.

Grant Fund – Resources and expenditures for Federal and State Grant Funds.

Reclamation Utility Operating Fund – This fund is used to record revenues and expenditures related to the operation of a waste disposal and reclamation utility center, in general supported by user fees.

Reclamation Utility Capital Fund – This fund is used to account for financial resources for the acquisition of major capital reclamation facilities and property primarily financed through the issue of utility debt obligations.

Reclamation Utility Grant Fund – Resources and expenditures for Grant Funds.

General Fixed Assets Account Group – This account group is established to account for fixed assets with the exception of certain assets of a type considered to be public domain assets such as roads, bridges, streets, sidewalks and drainage systems.

C. Basis of Accounting

The County follows a modified accrual basis of accounting prescribed by the State of New Jersey that differs from GAAP. The more significant differences are as follows:

Property Taxes and Other Revenues – Property taxes and other revenues are recognized on a cash basis. Receivables for property taxes and other revenues, which are susceptible to accrual, are recorded with offsetting reserves on the Current Fund balance sheet. GAAP requires such revenue to be recognized in the accounting period when they become susceptible to accrual, reduced by an allowance for doubtful accounts.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**C. Basis of Accounting (Continued)**

Grant Revenues – Federal and State grants, entitlements or shared revenues received for purposes normally financed through the Current Fund are recognized when anticipated in the County's budget. GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual.

Expenditures – unexpended or uncommitted appropriations, at December 31, are reported as expenditures through the establishment of appropriation reserves unless cancelled by the governing body. GAAP requires expenditures to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Encumbrances – contractual orders at December 31, are reported as expenditures through the establishment of a reserve for encumbrances. Encumbrances do not constitute expenditures under GAAP.

Appropriation Reserves – are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriation reserves are recorded as additions to income. Appropriation reserves do not exist under GAAP.

Deferred Charges – the regulatory basis of accounting utilized by the County requires that certain expenditures, when they occur, be deferred, and raised as items of appropriation in budgets of succeeding years. These deferred charges include the two general categories, overexpenditures and emergency appropriations. Overexpenditures occur when expenditures recorded as "paid or charged" exceed available appropriation balances. Emergency appropriations occur when, subsequent to the adoption of a balanced budget, the governing body authorizes the establishment of additional appropriations based on unforeseen circumstances or for other special purposes as defined by statute. Overexpenditures and emergency appropriations are deducted from total expenditures in the calculation of operating results and are established as assets for Deferred Charges on the Current Fund balance sheet. GAAP does not recognize expenditure based on the authorization of an appropriation.

Interfunds – advances from the Current Fund are reported as interfund receivables with offsetting reserves created by charges to operations. Revenue is recognized in the year the receivables are liquidated. GAAP does not require the establishment of a compensating reserve for an interfund receivable.

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 balance sheets. GAAP requires that the cost of inventories be reflected on the balance sheet until utilized and expended.

Compensated Absences – expenditures relating to obligations for unused vested accumulated sick pay are not recorded until paid. GAAP requires that the amount that would normally be liquidated with expendable available financial resources be recorded as an expenditure in the operating funds and the remaining obligations be recorded as a long-term obligation. (See Note 8).

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**D. Basis of Accounting (Continued)**

Capital Leases – The County is obligated under leases with the Monmouth County Improvement Authority (See Note 12). GAAP requires that the leased assets and related obligations be accounted for at their present value in the General Fixed Assets Group, and the General Long-Term Debt Group respectively. GAAP also requires that the effective interest method be utilized to determine interest expense. Capital leases have been accounted for in the County's Fixed Asset Account Group at their incremental cost.

General Fixed Assets Group – in accordance with Technical Accounting Directive No. 85-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from GAAP, the County of Monmouth has developed a fixed assets and reporting system based on an original inspection and appraisal of its assets by an independent consulting firm. The fixed assets used in governmental operations are reported on in the fixed assets account group in the Current Fund with the exception of infrastructure assets which consist of roads, bridges, streets, sidewalks and drainage systems. These fixed assets are recorded at cost, or at appraised values approximating cost, and are adjusted in the accounts for sale, abandonment or other disposition, when such events occur. Expenditures for construction in progress for assets that will eventually be recorded in General Fixed Assets Group are accounted for in the General Capital Fund until construction is completed.

Property and equipment purchased by the Reclamation Utility Fund are not reported in the Fixed Assets Group, but are recorded in the Utility Capital Fund at cost, where they are adjusted for sale, abandonment, or other disposition. The balances in the Reserve for Amortization and Deferred Reserve for Amortization in the Reclamation Utility Capital Fund represent charges to operations for the cost of acquiring property, equipment and improvements.

E. Financial Statements

The GASB Codification defines the financial statements of a governmental unit to be presented in the general-purpose financial statements to be in accordance with GAAP. The County presents the financial statements listed in the table of contents which are required by the Division and which differ from the financial statements required by GAAP. In addition, the Division requires the financial statements to be referenced to the supplementary schedules. This practice differs from GAAP.

F. Budgets and Budgetary Accounting

An annual budget is required to be adopted and used in the accounting system to provide budgetary control over revenues and expenditures. Budget amounts presented in the accompanying financial statements represent amounts adopted by the County and approved by the Division in accordance with applicable statutes.

NOTE 2: DEPOSITS, CASH EQUIVALENTS AND INVESTMENTS

A. Deposits and Cash Equivalents

New Jersey statutes permit the deposits of public funds in institutions located in New Jersey which are insured by the Federal Deposit Insurance Corporation, or by any other agencies of the United States that insure deposits or the State of New Jersey Cash Management Fund.

New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed insurance limits. The collateral must be deposited with the Federal Reserve Bank, the Federal Home Loan Bank, or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000. The statutory requirements for the collateral dictate that:

The market value of the collateral must equal five percent of the average daily balance of public funds; or, if the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

The County considers certain investments permitted by statute to be cash equivalents if they mature within three months or may be withdrawn in cash upon notice from a pool of eligible investments in a participation arrangement with a bank that meets the insurance and collateral requirements of the statute.

The carrying amount of the County's cash and cash equivalents at December 31, 1999 was \$205,793,433.43, exclusive of change funds of \$630.00. Of this amount \$182,297,895.19 represented funds deposited with the New Jersey Cash Management Fund, which are considered cash equivalents. The remaining balance \$23,495,538.24, cash deposits in banks, was covered by federal deposit insurance and a collateral pool maintained by the depositories as required by New Jersey Statute.

B. Investments

a. When authorized by a cash management plan approved pursuant to N.J.S. 40A:5-14, the County may use available funds for the purchase of the following types of securities which, is suitable for registry, may be registered in the name of the County:

- 1) Bonds or other obligations of the United States or obligations guaranteed by the United States.
- 2) Government money market mutual funds.
- 3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligations bears a fixed rate of interest not dependent on any index or other external factor.
- 4) Bonds or other obligations of the County.
- 5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investments, New Jersey Department of the Treasury.

NOTE 2: DEPOSITS, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**B. Investments (Continued)**

- 6) County investment pools.
- 7) Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281; or
- 8) Agreements for the repurchase of fully collateralized securities, if:
 - (a) the underlying securities are permitted investments pursuant to paragraphs 1) and 3) of this section;
 - (b) the custody of collateral is transferred to a third party;
 - (c) the maturity of the agreement is not more than 30 days;
 - (d) the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C. 17:9-41);
 - (e) a master repurchase agreement providing for the custody and security of collateral is executed.
- b. Any investment instruments in which the security is not physically held by the County shall be covered by a third party custodial agreement, which shall provide for the designation of such investments in the name of the County and prevent unauthorized use of such investments.
- c. Investments are further regulated and restricted in accordance with N.J.S. 40A:5-15.1.

Other than cash equivalents that would otherwise qualify as investments except for their maturity or the withdrawal provision of their deposit, the County had one investments in qualified securities at December 31, 1999, as listed below.

<u>Investments in Government Services</u>	<u>Fund</u>	<u>Amount</u>	<u>Rate</u>	<u>Date of Maturity</u>
FNMA Note	Current	\$ 50,000.00	6.195	12/27/00

C. Cash Management Plan

In accordance with N.J.S. 40A:4-14, every county shall adopt a cash management plan and shall deposit and invest its funds pursuant to that plan. The plan shall be approved annually by majority vote of the governing body and may be modified from time to time in order to reflect changes in federal or state law or regulations. The Chief Financial Officer shall be charged with administering the plan.

When an investment in bonds maturing in more than one year is authorized, the maturity of those bonds shall approximate the prospective use of the funds invested.

The plan also requires a monthly report to the governing body summarizing all investments made or redeemed since the previous report and shall include, at a minimum, the specific detailed information as set forth in the statute.

NOTE 3: DEBT

The Local Bond Law governs the issuance of bonds and notes to finance County expenditures. Bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Bond anticipation notes are issued to temporarily finance capital projects, prior to the issuance of serial bonds. The term of the notes cannot exceed one year but the notes may be renewed for a period not exceeding one year. All such notes must be paid no later than the tenth anniversary of the date of the original note.

The State of New Jersey also requires that on or before the third anniversary date of the original note a payment must be made on the note that equals the first installment of the bonds in anticipation of which the note was issued. A second installment must be paid if the note is renewed on its fourth anniversary.

The County may issue tax anticipation notes if its available cash is insufficient to carry on normal operations at any time during the year. Such notes are authorized by a resolution adopted by the governing body.

A. Long-Term Debt**General Capital Fund**

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 1998</u>
General Improvements	Serial Bonds	12-01-88	12-01-00	Var.	\$ 1,000,000
General Improvements	Serial Bonds	06-15-91	07-15-03	Var.	3,400,000
General Improvements	Serial Bonds	10-15-94	10-15-02	5.30	4,050,000
General Improvements	Serial Bonds	07-01-92	07-01-04	Var.	11,000,000
General Improvements	Serial Bonds	07-01-93	07-01-03	4.35	4,200,000
Refunding Bonds of 1993	Serial Bonds	07-01-93	07-01-00	4.75	970,000
General Improvements	Serial Bonds	09-01-95	09-01-05	Var.	17,700,000
General Improvements	Serial Bonds	10-01-96	10-01-11	Var.	25,750,000
General Improvements	Serial Bonds	08-01-97	08-01-12	Var.	29,900,000
General Improvements	Serial Bonds	08-01-98	08-01-13	Var.	33,000,000
Refunding Bonds	Serial Bonds	08-01-98	08-01-06	Var.	13,735,000
General Improvements	Serial Bonds	07-15-99	07-15-14	Var.	<u>27,000,000</u>
					<u>171,705,000</u>
County College:					
General Improvements	Serial Bonds	09-01-95	09-01-05	Var.	1,200,000
General Improvements	Serial Bonds	08-01-97	08-01-07	Var.	5,840,000
General Improvements	Serial Bonds	07-15-99	07-15-09	Var.	<u>7,200,000</u>
					<u>14,240,000</u>
County Vocational School Bonds:					
State Share	Serial Bonds	03-01-83	03-01-03	8.25	<u>599,000</u>

NOTE 3: DEBT (CONTINUED)**A. Long-Term Debt (Continued)**

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 1999</u>
Green Acres Trust Loan Program:					
Fishermans Cove	Installments	12-20-96	06-20-06	2.0	\$ 2,641,443
Monmouth Scout Camp	Installments	09-06-97	09-06-07	2.0	<u>1,629,242</u>
					<u>4,270,685</u>
Economic Development:					
Authority Facilities Loan					
Assistance Program	Installments				<u>3,464,508</u>
Total General Capital Fund Long-Term Debt Issued and Outstanding					<u>\$ 194,279,193</u>

Reclamation Utility Capital Fund

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 1999</u>
Reclamation Utility Bonds	Serial Bonds	08-01-90	08-01-06	Var.	\$ 3,100,000
Reclamation Utility Bonds	Serial Bonds	07-01-93	07-01-10	4.78	8,785,000
Refunding Utility Bonds	Serial Bonds	08-01-98	08-01-06	Var.	<u>10,565,000</u>
Total Reclamation Utility Debt Issued and Outstanding					<u>\$ 22,450,000</u>

The aggregate debt service requirements for the general capital and reclamation capital funds for the next five years, and for the balance of years of such debt to maturity, is as follows:

<u>Year</u>	<u>General Capital Fund</u>			<u>Reclamation Capital Fund</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 26,807,154	10,007,598	36,814,752	1,310,000	1,109,891	2,419,891
New Issue	<u>1,700,000</u>	<u>1,539,000</u>	<u>3,239,000</u>			
	28,507,154	11,546,598	40,053,752			
2001	25,735,810	8,663,866	34,399,676	2,220,000	1,025,248	3,245,248
	<u>1,900,000</u>	<u>1,452,600</u>	<u>3,352,600</u>			
	27,635,810	10,116,466	37,752,276			
2002	24,659,593	7,352,415	32,012,008	2,230,000	882,310	3,112,310
	<u>2,040,000</u>	<u>1,377,000</u>	<u>3,417,000</u>			
	26,699,593	8,729,415	35,429,008			
2003	21,542,850	6,196,756	27,739,606	2,190,000	876,102	3,066,102
	<u>2,680,000</u>	<u>1,285,200</u>	<u>3,965,200</u>			
	24,222,850	7,481,956	31,704,806			
2004	14,027,411	3,780,106	17,807,517	2,150,000	676,685	2,826,685
	<u>2,680,000</u>	<u>1,164,600</u>	<u>3,844,600</u>			
	16,707,411	4,944,706	21,652,117			
Other	55,933,523	28,756,090	84,689,613	12,350,000	2,034,220	14,384,220
	<u>23,200,000</u>	<u>5,440,000</u>	<u>28,640,000</u>			
Less 2004(14,027,411)	(14,027,411)	(3,780,106)	(17,807,517)			
	65,106,112	30,415,984	95,522,096			
(1)	<u>16,174,500</u>		<u>16,174,500</u>			
	<u>\$ 205,053,430</u>	<u>73,235,125</u>	<u>278,288,555</u>	<u>22,450,000</u>	<u>6,604,456</u>	<u>29,054,456</u>

NOTE 3: DEBT (CONTINUED)**A. Long-Term Debt (Continued)**

The Green Acres Trust Loan Program of funds in the amount of \$16,174,500 represents disbursements to the County under terms of an agreement in which repayments of the loan begin nine months from the date of the final disbursement of funds or two years from the first disbursement of funds, whichever comes first. The loan bears a rate of 2% and must be repaid in semi-annual installments over a period not to exceed 20 years from the date of the first disbursement of funds to the date of the final payment.

B. Bonds and Notes Authorized But Not Issued

At December 31, 1999, the County had authorized but not issued bonds and notes as follows:

General Capital Fund	\$ 108,805,000
Monmouth County Improvement Authority – Guarantee	<u>17,330,000</u>
Net Bonds and Notes Authorized but Not Issued	<u>\$ 91,475,000</u>

C. Borrowing Power

New Jersey statutes limit the debt of a County to 2% of the last three preceding years equalized valuations of the taxable real estate and improvements of its constituent communities plus the assessed valuation of Class II Railroad Property. The County's statutory debt at December 31, 1999 was 0.6223% and its remaining borrowing power in dollars was \$869,520,916.

D. Statutory Debt Conditions – Annual Debt Statement

The following summary of debt condition of the County conforms to the method of used in preparing its Annual Debt Statement, which is required to be filed with the State of New Jersey. The summary reflects a statutory net debt of \$270,549,693.18 at December 31, 1999.

	<u>Gross Debt</u>	<u>Statutory Deductions</u>	<u>Net Debt</u>
General Debt	\$ 319,258,693.18	48,709,000.00	270,549,693.18
Reclamation Center Utility	<u>22,450,000.00</u>	<u>22,450,000.00</u>	<u> </u>
	<u>\$ 341,708,693.18</u>	<u>71,159,000.00</u>	<u>270,549,693.18</u>

A summary of the activity in the County's principal debt is as follows:

<u>Description</u>	<u>Balance Dec. 31, 1998</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance Dec. 31, 1999</u>
General Bonds and Notes Outstanding	\$ 193,741,932.34	39,996,513.00	23,284,752.16	210,453,693.18
Reclamation Center Utility Bonds & Notes	<u>27,215,000.00</u>	<u> </u>	<u>4,765,000.00</u>	<u>22,450,000.00</u>
	<u>\$ 220,956,932.34</u>	<u>39,996,513.00</u>	<u>28,049,752.16</u>	<u>232,903,693.18</u>

NOTE 4: PRIOR YEAR'S DEBT DEFEASANCE

In prior years the County defeased bond issues by creating separate irrevocable trust funds. The County issued new debt and used the proceeds to purchase United States and/or State and Local Government Series securities that were placed in the trust funds. The investments and earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the associated debt has been considered defeased and the liabilities have been removed from the financial statements of the General Capital and Reclamation Capital Funds.

NOTE 5: FUND BALANCE APPROPRIATED

The following current fund balances were appropriated as revenue in the County's budgets for the years 1999 and 2000:

<u>Year</u>	<u>Amount</u>
1999	\$ 31,000,000
2000	35,000,000

NOTE 6: COUNTY TAX RATES AND NET VALUATION TAXABLE

The County tax rate is determined by dividing the total County taxes apportioned among the County's constituent communities by the total equalized valuation of real and personal property of those municipalities. The net valuations of such property, prior to equalization, the equalized values and the tax rate for each \$100 equalized value for the past five years are as follows:

<u>Year</u>	<u>Net Valuation Taxable</u>	<u>County Tax Base Equalized Valuation of Real & Personal Property</u>	<u>(1) County Tax Rate</u>
1999	\$ 44,560,096,550	44,560,096,550	.436
1998	40,136,754,115	42,716,356,592	.437
1997	39,189,313,059	41,697,169,177	.445
1996	38,724,700,139	40,776,998,313	.454
1995	38,374,358,635	40,073,206,201	.455

(1) The County library tax and the local health service tax are not included in the rates.

NOTE 7: PENSION PLANS

County employees, who are eligible for a pension plan, are enrolled in one of two pension systems administered by the Division of Pensions; Treasury Department of the State of New Jersey. The two plans are: The Public Employees' Retirement System and the Police and Firemen's Retirement System of New Jersey. The State annually charges counties and other participating governmental units for their respective contributions to the plans based upon actuarial methods. A portion of the cost is contributed by the employees.

NOTE 7: PENSION PLANS (Continued)

These plans provide retirement, disability, annual cost-of-living adjustments and death benefits to plan members and their beneficiaries. Each plan has a Board of Trustees that implement benefit provisions which are established and amended by State statute. The State 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 County's share of pension costs, which is based upon the annual billings received from the State, amounted to \$2,694,557 for 1999.

NOTE 8: ACCUMULATED SICK LEAVE

Any employee of the County who retires under either of the contributory pension systems (Note 7) may be eligible to receive payment for unused sick leave. Payment is limited to one half of the earned but unused sick leave days with a maximum payment of \$15,000. The payment is provided as a lump sum subject to federal and state taxes and is computed at ½ of the employee's average annual daily rate of pay for each day of earned and unused accumulated sick leave at the effective date of retirement. Overtime pay, longevity, and any other supplemental compensation are excluded from the computation. (See Note 1, Compensated Absences).

GAAP accounting would require accumulated sick leave to be recognized as a liability in the accounting period the leave is earned. The County, however, does not accrue the accumulated liability. Instead it provides for and charges in its accounts the actual cost of sick leave in the year in which lump sum payments or installments fall due.

While the County does not accrue this liability, the unfunded liability at December 31, 1999 is \$3,917,072.00 based on the eligible employees.

NOTE 9: DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan (the "Plan") whose assets are managed by independent administrators. The Plan was created in accordance with Section 457 of the Internal Revenue Code, and allows all full-time employees of the County to defer a portion of their salaries until future benefit years, upon retirement or termination of employment or in the event of certain emergencies. The County makes no contributions to the Plan and has no liability for Plan losses.

NOTE 10: COUNTY HEALTH CARE PROGRAM

By a resolution adopted in 1999, the County accepted proposals offered by Corporate Health Administrators, Inc., (C.H.A.) to serve as the network manager of the County's Self Funded Point-of-Service Health Care Program for the period July 1, 1999 through June 30, 2000.

NOTE 11: DEFERRED CHARGES TO FUTURE TAXATION FUNDED AND UNFUNDED

Upon authorization of capital projects, the County establishes deferred charges for the cost of the capital projects to be raised by future taxation. Funded deferred charges relate to permanent debt issued, whereas unfunded deferred charges relate to temporary or non-funding of the authorized cost of capital projects. According to the New Jersey Statutes Annotated 40A:2-4, the County may levy taxes on all taxable property within its jurisdiction to repay the debt. The County raises the debt requirements for its debt in its current budget. As funds are raised, the deferred charges are reduced.

NOTE 12: CAPITAL LEASES

The County is obligated under agreements with the Monmouth County Improvement Authority, dated January 1, 1990, and August 1, 1991, to pay rentals pursuant to the agreements for the cost of acquisition of certain parcels of real estate for recreational purposes, and for the cost of acquisition and construction of additions and improvements to existing correctional facilities. The agreements are treated as capital leases as described in Note 1 on the statutory basis of accounting. The future rental payments are as follows:

<u>Year</u>	<u>Minimum Rental Payments</u>	
	<u>Correctional Facility</u>	<u>Recreational Facility</u>
2000	\$ 4,023,822	3,670,861
2001/2011	44,221,302	16,367,519
	<u>\$ 48,245,124</u>	<u>20,038,380</u>

NOTE 13: CAPITAL EQUIPMENT POOLED LEASE GUARANTEE

The Monmouth County Improvement Authority has issued capital equipment pooled lease revenue bonds for the purpose of financing the acquisition of equipment for lease to certain governmental units located within the County. Payment of interest and principal on the bonds is unconditionally and irrevocably guaranteed by the lessees of the equipment and the County. The bonds mature serially through the year 2007. At December 31, 1999, the bonds included the following issues:

<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Balance Dec. 31, 1999</u>
8-01-91	\$ 5,435,000	745,000
7-01-93	10,825,000	895,000
9-01-95	8,530,000	3,855,000
8-15-97	11,390,000	7,785,000

NOTE 14: ARBITRAGE

In general, when a rebate occurs as a result of investment activity in bond proceeds the liability is payable to the Internal Revenue Service on a computation date in the fifth year subsequent to the date of issue of the bonds. Thus, depending upon continued investment activity in the proceeds, together with expenditures for the purpose of the bonds and interest rates, the ultimate rebate liability on the fifth year computation date may be more or less than the liability computed in any interim.

For its \$23,000,000 bond issue of September 1, 1995, the County has determined that there is an arbitrage rebate liability at December 31, 1999 of \$251,261. The County has provided for the liability out of interest income resources associated with the issue.

For its October 15, 1996 bond issue of \$30,000,000 the County has determined that there is an arbitrage liability of \$76,943.

For its August 1, 1997 bond issue of \$33,000,000 the County has determined that there is an arbitrage liability of \$237,179.

NOTE 15: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. For the foregoing purposes, it has established various trust funds to finance its self-insured retention program. The following is a schedule of the County's present insurance coverage which reflects the amounts of its self-insured retention and excess coverage:

<u>Coverage</u>	<u>Self-Insured Retention</u>	<u>Excess Insurance</u>
General Liability	\$ 100,000	5,000,000
Automobile	100,000	5,000,000
Law Enforcement	100,000	5,000,000
Public Employee Dishonesty	5,000	1,000,000
Public Officials	50,000	2,000,000
Prosecutor's Liability	1,250	3,000,000
Helicopter/Aviation		5,000,000
Environmental Impairment	7,000,000	
Property	10,000	340,727,000
Workers Compensation	250,000	1,000,000

In respect to the excess insurance, the County's settled claims have not exceeded the commercial coverage in any of the past three years. At December 31, 1999, deposits in the trust fund amounted to \$411,770.

NOTE 16: RESERVE FOR ENVIRONMENTAL IMPAIRMENT LIABILITY

In conjunction with its petition to increase its reclamation utility landfill rates, which was approved by the State of New Jersey in January 1989, the County established a reserve for self insurance for potential losses that might occur as a result of accidents having an environmental impact. At December 31, 1999 the reserve, which management considered to be adequate in terms of its risk, amounted to \$7,000,000.

NOTE 17: FIXED ASSETS

In 1997, the County contracted the services of a company to count, record and report on its fixed assets. For purposes of the report, the County established a threshold of \$1,000 as the minimum value for an item to be included in its fixed assets accounts. The company completed its report for assets acquired through December 31, 1996, and adjustments have been made in the accounts to reflect the results up to December 31, 1999.

	<u>Balance</u> <u>January 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
Total Fixed Assets	<u>\$390,064,261.00</u>	<u>22,256,159.00</u>	<u>2,018,563.00</u>	<u>410,301,857.00</u>

NOTE 18: DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 1999, there were no deferred charges in the Current Fund.

NOTE 19: DIVISION OF SOCIAL SERVICES

The County Board of Social Services was dissolved by an action of the Board of Chosen Freeholders in 1991, and became a Division (the "Division") within the framework of other County departments and divisions in that year. The State of New Jersey is responsible for the imposition of federal eligibility requirements for assistance, and certain other support subsidies that are tested on an ongoing basis by its quality assurance units. Programs governing client files in the States database are used to categorize and measure terms of client benefits and validate eligibility based upon historical information.

For the purpose of the financial statements the Division accounts are reported in the following funds:

Current Fund Accounts:

Administration
Rental Assistance

Trust Fund Accounts:

Reach Omega
Assistance
Child Support
Clearing

In addition, a record of the Division's fixed assets is maintained by the County and reported in the County's General Fixed Assets Account Group for all items in excess of a \$1,000 minimum threshold. Based upon this threshold, the Division's fixed assets, comprised solely of moveable equipment, were reported at the following values:

December 31, 1999	\$ 808,873.20
December 31, 1998	752,863.70
December 31, 1997	627,488.78

NOTE 20: CONTINGENT LIABILITIES**State and Federal Financial Assistance**

The County receives financial assistance from the State of New Jersey and the U.S. government in the form of grants. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the financial assistance agreements and applicable regulations, including the expenditure of the funds for eligible purposes. Substantially all grants, entitlements and cost reimbursements are subject to financial and compliance audits by grantors. As a result of these audits, costs previously reimbursed could be disallowed and require repayment to the grantor agency. As of December 31, 1999, the County estimates that no material liabilities will result from such audits.

Litigation

The County has been informed through its counsel that there is no litigation, impending litigation, claims, contingent liabilities, unasserted claims or assessments or statutory violations which involve the County, and which might materially affect the County's financial position or results of operation for the year 1999, and post balance sheet period through June 21, 2000.

NOTE 21: SUBSEQUENT EVENTS

The County adopted the following ordinances in 2000 authorizing the issuance of additional debt:

<u>Ordinance Number</u>	<u>Project</u>	<u>Amount of Debt Authorized</u>
00-1	Various Improvements	\$ 33,705,000

COUNTY OF MONMOUTH

SUPPLEMENTAL DATA

YEAR ENDED DECEMBER 31, 1999

COUNTY OF MONMOUTH
SUMMARY OF COUNTY DEBT

Summary of County Debt

	<u>Year 1999</u>	<u>Year 1998</u>	<u>Year 1997</u>
<u>Issued and Outstanding</u>			
General:			
Bonds and Notes	\$ 210,443,693.18	193,741,932.34	184,477,488.54
Reclamation Center Utility:			
Capital Fund:			
Bonds and Notes	22,450,000.00	27,215,000.00	31,230,000.00
Total Issued and Outstanding	<u>232,893,693.18</u>	<u>220,956,932.34</u>	<u>215,707,488.54</u>
<u>Authorized But Not Issued</u>			
General:			
Bonds and Notes	108,815,000.00	91,374,000.00	81,995,361.00
Reclamation Center Utility:			
Bonds and Notes			4,000,000.00
Total Authorized But Not Issued	<u>108,815,000.00</u>	<u>91,374,000.00</u>	<u>85,995,361.00</u>
Net Bonds and Notes Issued and Authorized But Not Issued	<u>\$ 341,708,693.18</u>	<u>312,330,932.34</u>	<u>301,702,849.54</u>

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of \$ 270,549,693.18

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ 319,258,693.18	48,709,000.00	270,549,693.18
Reclamation Center Utility	22,450,000.00	22,450,000.00	-
Total	<u>\$ 341,708,693.18</u>	<u>71,159,000.00</u>	<u>270,549,693.18</u>

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

2% of Equalized Valuation Basis (County)	\$ 869,520,916.28
Net Debt	<u>270,549,693.18</u>
Remaining Borrowing Power	<u>\$ 598,971,223.10</u>

COUNTY OF MONMOUTH**OFFICIALS IN OFFICE****AND SURETY BONDS****Officials in Office**

The following officials were in office during the year 1999:

<u>Name</u>	<u>Title</u>
Harry Larrison, Jr.	Director of the Board, Freeholder in Charge of Administration and Special Services
Thomas J. Powers	Deputy Director of the Board, Freeholder in Charge of Public Works and Engineering
Theodore J. Narozanick	Freeholder in Charge of Human Services, Health and Transportation
Amy H. Handlin	Freeholder in Charge of Finance
Edward J. Stominski	Freeholder in Charge of Administration of Justice and Pa
Richard C. Wenner	Clerk of the Board
Robert T. Collins	County Administrator
Ellen Branin	County Auditor
Malcolm V. Carton, Esq.	County Counsel
Daniel J. Wolfe	Director, County Public Works and Engineering Department
Theodore A. Ginnechini	County Engineer
Mark E. Acker	Director of Finance
Louis Paparozzi	Director, Human Services
Benjamin H. Danskin	Treasurer
M. Claire French	County Clerk
Marie S. Muhler	Surrogate
Joseph Oxley	Sheriff
Leo J. Carling	Buildings and Grounds

Surety Bonds

There was a Public Official's Liability policy in force during 1999 in the amount of \$2,000,000, written by the Calvert Insurance Company and an Honesty Blanket Bond for the same period, in the amount of \$1,000,000, written by the C.N.A. Insurance Company.

In addition, the Western Surety Company provided surety coverage for the year 1999 for the following County Positions and in the amounts as indicated:

County Clerk	\$ 50,000.00
County Treasurer	200,000.00
County Surrogate	50,000.00
County Sheriff	50,000.00
County Superintendent of Buildings and Grounds	5,000.00

CURRENT FUND

Exhibit A-4

SCHEDULE OF CASH AND CASH EQUIVALENTS

Balance December 31, 1998	Ref. A		\$ 30,003,404.08
Increased by Receipts:			
Miscellaneous Revenue not Anticipated	A-2	10,425,844.37	
Prepaid Added and Omitted taxes	A-2	50,558.91	
Taxes Receivable	A-6	193,900,000.00	
Added and Omitted Taxes	A-7	2,793,416.86	
Revenue Accounts Receivable	A-8	119,332,434.10	
Accrued Interest on Bonds	A-8	51,078.61	
Premium on Purchase of U.S. Treasury Bonds	A-9a	38,150.00	
Realty Transfer Fees	A-11	<u>10,315,242.84</u>	<u>336,906,725.69</u>
			366,910,129.77
Decreased by Disbursements:			
Budget	A-3	288,591,419.67	
Accrued Interest on Notes	A-7a	17,208.33	
Premium on Purchase of FNMA Note	A-9b	21,131.00	
Appropriation Reserves	A-10	22,323,119.69	
Realty Transfer Fees	A-11	<u>10,292,520.62</u>	<u>321,245,399.31</u>
Balance December 31, 1999	A		<u>\$ 45,664,730.46</u>
Balance Consists of:			
Cash			\$ 4,027,730.46
Cash Equivalents	A-5		<u>41,637,000.00</u>
			<u>\$ 45,664,730.46</u>

Supplementary Information

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF CASH EQUIVALENTS

Exhibit A-5

	<u>Number</u>	<u>Interest Rate</u>	<u>Balance Dec. 31, 1999</u>
New Jersey Cash Management Fund	67083	Variable	\$41,500,000.00
New Jersey Cash Management Fund - DSS	73180	Variable	137,000.00
			<u>\$41,637,000.00</u>
	Ref.		A-4

SCHEDULE OF INVESTMENTS

Exhibit A-5a

	<u>Rate</u>	<u>Maturity Date</u>	<u>Amount</u>
FNMA Note - Cusip #31364KFY1	6.195%	12/27/00	\$50,000,000.00
			<u>\$50,000,000.00</u>
		Ref.	A

Supplementary Information

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF TAXES RECEIVABLE

Exhibit A-6

	<u>Ref.</u>	
Increased by:		
1999 Levy	A-2	<u>\$193,900,000.00</u>
Decreased by:		
Collections	A-4	<u>\$ 193,900,000.00</u>

SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

Exhibit A-7

	<u>Ref.</u>	
Balance December 31, 1998	A	\$ 2,793,416.86
Increased by:		
Added and Omitted Taxes		<u>3,647,315.93</u>
		6,440,732.79
Decreased by:		
Collections	A-2,4	<u>2,793,416.86</u>
Balance December 31, 1999	A	<u>\$ 3,647,315.93</u>

Supplementary Information

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF ACCRUED INTEREST ON PURCHASE

Exhibit A-7a

OF FNMA NOTE

	<u>Ref.</u>	
Balance December 31, 1998	A	\$ -
Accrued Interest on FNMA Note	A-4	<u>17,208.33</u>
Balance December 31, 1999	A	<u>\$ 17,208.33</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-8
Sheet 1 of 7

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

Miscellaneous Revenues Anticipated

Local Revenue

	Balance Dec. 31, 1998	Accrued in 1999	Collected	Balance Dec. 31, 1999
County Clerk	-	7,403,270.48	7,403,270.48	
Surrogate	13,611.38	432,328.73	445,940.11	
Sheriff	53,592.47	826,793.42	872,887.08	7,498.81
Interest on Investments and Deposits	17,405.46	7,729,745.51	7,747,150.97	
Parks and Recreation		5,662,673.95	5,662,673.95	
M.C. County Care Center-Geraldine L. Thompson Division	24,004.49	7,516,261.25	7,522,022.17	18,243.57
M.C. County Care Center-John L. Montgomery Division	53,734.47	9,573,474.31	9,588,377.55	38,831.23
Data Processing Services - Board of Social Services	5,216.00	114,700.00	110,616.00	9,300.00
Receipts, Rental of County Owned Properties		262,226.00	203,034.00	59,192.00
Indirect Cost Recovery		1,730,000.45	1,730,000.45	
U.S.D.A. Reimbursement, Youth Detention Center	9,482.27	61,297.76	63,799.63	6,980.40
Maintenance-In-Lieu of Rent, Division of Social Services		1,029,183.00	1,029,183.00	
Recovery of Fringe Benefits		3,956,624.09	3,953,210.03	
Lease, Worker's Compensation Court		114,879.96	114,879.96	
Intoxicated Driver Resource Center		206,880.00	206,880.00	
Monmouth County Reclamation Center Utility - Equipment Leases		3,787,966.00	3,787,966.00	
Division of Social Services	125,330.75	1,987,250.51	2,112,581.26	

COUNTY OF MONMOUTH

Exhibit A-8
Sheet 2 of 7

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 1998	Accrued in 1999	Collected	Balance Dec. 31, 1999
Miscellaneous Revenues Anticipated				
State Aid				
State Aid - County College Bonds (N.J.S.A. > 18A:64A-22.6)		1,770,612.50	1,770,612.50	
State Aid - County Vocational School Bonds (N.J.S.A. 18A-58-33.22)		205,605.00	205,605.00	
Reimbursement, Mental Health Administrator's Salary	3,000.00	12,000.00	12,000.00	3,000.00
Reimbursement, Title IV-D Program				
Reimbursement, State Inmates at Correctional Institution	99,449.50	9,864,717.00	9,939,655.00	24,511.50
Reimbursement, Federal Inmates at Correctional Institution				
Reimbursement, Office of Emergency Management (P.L. 85-60 6)	22,000.00	32,000.00	54,000.00	
Division of Economic Assistance - Earned Income Credit		16,419,050.44	16,419,050.44	
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities				
Social and Welfare Services (c.66, P.L. 1990)				
Temporary Assistance to Needy Families (TANF)		200,000.00	200,000.00	
Division of Youth and Family Services		3,381,238.00	3,381,238.00	
Supplemental Social Security Income		813,300.00	813,300.00	
Psychiatric Facilities (C. 73, P.L. 1990)				
Maintenance Of Patients In State Institutions for Mental Diseases		2,418,862.00	2,418,862.00	
Maintenance Of Patients In State Institutions for Mentally Retarded		8,451,675.00	8,451,675.00	
Board of County Patients in State and Other Institutions	28,957.15	354,969.62	276,354.40	107,572.37

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 1998</u>	<u>Accrued</u> <u>in 1999</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
<u>Miscellaneous Revenues Anticipated</u>				
<u>Special Items of General Revenue Anticipated with Prior Written</u>				
<u>Consent of the Director of Local Government Services : Public And</u>				
<u>Private Revenues Offset with Appropriations:</u>				
<u>State of New Jersey - Department of Health and Senior Services</u>				
Monmouth County Office on Aging Comprehensive Area Plan Grant	3,168,058.60		3,168,058.60	
Alcoholism Services Plan - CY '99, 99-576-ADA-00	851,970.00		851,970.00	
<u>State of New Jersey - Department of Labor</u>				
Job Training Partnership Act - PY 98	574,979.62		574,979.62	
Job Training Partnership Act - PY 99	4,252,121.00		4,252,121.00	
<u>State of New Jersey - Department of Transportation</u>				
TTF - 1999 Capital Transportation Program	3,997,000.00		3,997,000.00	
Bayshore Trolley Project	56,000.00		56,000.00	
<u>State of New Jersey - Governor's Council on Alcohol and Drug Abuse</u>				
Alliance Prevention - FY '99	571,614.00		571,614.00	
<u>State of New Jersey - Department of Community Affairs</u>				
ROID (MCOOH) & (MOCEANS), CY '99,99-2961-00	10,500.00		10,500.00	
Fire Arms Training Simulator (FATS), Sheriff's Office, FY'00	72,000.00		72,000.00	
Homelessness Prevention Program, #00-3325-00	63,875.00		63,875.00	
<u>State of New Jersey - North Jersey Transportation Coordinating Council:</u>				
Sub-Regional Transportation Planning Grant - BA-1998-TO3, FY '99	44,289.00		44,289.00	
Sub-Regional Transportation Planning Grant - FY'00	134,405.00		134,405.00	
Local Bridge Scoping, PO #P906265	23,818.25		23,818.25	
Bridge S-31 Scoping Project	275,000.00		275,000.00	
Bridge S-32 Scoping Project	250,000.00		250,000.00	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 1998	Accrued in 1999	Collected	Balance Dec. 31, 1999
<u>Miscellaneous Revenues Anticipated</u>				
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services : Public And Private Revenues Offset with Appropriations:(continued)				
<u>State of New Jersey - Department of Human Services</u>				
DYFS - Human Services Advisory Council - CY '99 - AVNF9C		59,071.00	59,071.00	
DYFS - Youth Detention Center - CY '99 - BFN29C		32,905.00	32,905.00	
DYFS - Family Court, Grants-In-Aid - CY '99 - CNNK9C		6,665.00	6,665.00	
DFD - Work First New Jersey - CY '98 - FINZ8C		99,775.00	99,775.00	
DFD - Work First New Jersey - CY '99 - FINZ9C		2,265,765.00	2,265,765.00	
DFD - Title IV-D Reimbursement Agreement - FY '00		265,425.00	265,425.00	
DFD - Social Services for the Homeless - CY '99 - HINZ9C		549,158.00	549,158.00	
DMHS - Project Transition/Path - CY '99 - S1202039		224,541.00	224,541.00	
DMHS - CIACC / CART - CY '99, 20213		38,491.00	38,491.00	
DMHS - Mental Health Board - FY '00		6,000.00	6,000.00	
One Ease E-Link, Phase II, FY '98/99, OEL009		3,300.00	3,300.00	
One Ease E-Link, Phase II, FY '00,#13100A		100,000.00	100,000.00	
<u>State of New Jersey - Department of Environmental Protection</u>				
Clean Communities Program - FY '99		88,407.00	88,407.00	
Recycling Program - REC-94-13-Project Income		11,181.00	11,181.00	
MWMG - Administrative Support,FY'98/99		18,500.00	18,500.00	
MWMG - Year Two,CP 99-035		150,000.00	150,000.00	
1998 Recycling Grant		69,869.00	69,869.00	
<u>State of New Jersey - New Jersey Transit Corporation</u>				
Senior Citizen and Disabled Resident Transportation Program - FY '98		1,443,046.00	1,443,046.00	
Timetable Distribution - FY'99		9,109.00	9,109.00	
FTA - Section 5311 - FY '00		139,687.50	139,687.50	
Work First, New Jersey		5,954.55	5,954.55	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 1998	Accrued in 1999	Collected	Balance Dec. 31, 1999
<u>Miscellaneous Revenues Anticipated</u>				
<u>Special Item of General Revenue Anticipated with Prior Written</u>				
<u>Consent of Director of Local Government Services : Public And</u>				
<u>Private Revenues Offset with Appropriations:(Continued)</u>				
<u>State of New Jersey - Division of Law and Public Safety</u>				
LLEBG - Megan's Law-LLE-13-97	42,181.00		42,181.00	
DHTS - Serious Collision Analysis Response Team (SCART) - FY '99 - PT99-03-02-02	112,016.00		112,016.00	
DHTS - Serious Collision Analysis Response Team (SCART) - FY '00 - PT00-03-02-05	20,000.00		20,000.00	
DHTS - Traffic Accident Recon Course - FY'99999999	11,840.00		11,840.00	
DHTS - Our Heritage, Our Future, Our Lives YA99-17-02-01	2,001.00		2,001.00	
DHTS - We Check for 21 Too - FFY 2000	10,000.00		10,000.00	
DSP - HMEP/LEPC	7,000.00		7,000.00	
SANE - FY '99, V-25 97/2	74,890.00		74,890.00	
SANE - FY '00, V-36-99S	97,940.00		97,940.00	
Multi- Jurisdictional Narcotics Task Force - FY '99 - DE-2-14-99	228,750.00		228,750.00	
DCJ/OVWA - Stop Violence Against Women - 97VAWA-48	14,700.00		14,700.00	
DCJ - Insurance Fraud Program	130,000.00		130,000.00	
Victim Assistance Project - FFY '99 - V-12-97/2	10,279.00		10,279.00	
DCJ - Body Armour Replacement Fund (BARF),FY'99	44,504.40		44,504.40	
<u>United States - Department of Housing and Urban Development:</u>				
Dover Township / MCDSS - HOPWA - FY '98	383,635.00		383,635.00	
Housing Counseling - FY '98 -HC 98-0216-003	20,000.00		20,000.00	
Housing Counseling - FY '99 -HC 99-0398-051	11,325.00		11,325.00	
OIG, 1998 Safe Home Program	17,000.00		17,000.00	
<u>State of New Jersey - Division of Vocational Rehabilitation Services:</u>				
Brokered Employment Transportation - Project Income - 95-45	270.00		270.00	
<u>State of New Jersey Historical Commission</u>				
Murder in Monmouth, MCA2-99	1,000.00		1,000.00	
<u>Foodbank</u>				
Acquisition of Property	97,500.00		97,500.00	

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 1998	Accrued in 1999	Collected	Balance Dec. 31, 1999
Miscellaneous Revenues Anticipated				
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services: Public And Private Revenues Offset with Appropriations:(Continued)				
State of New Jersey - Juvenile Justice Commission:				
State/Community Partnership - CY '99 - 99-SCP-PM/PS-17		396,081.00	396,081.00	
Family Court - CY '99 - ATNK9C, 99-FC-17		218,983.00	218,983.00	
MCYDC - SFEA - FY '99		81,000.00	81,000.00	
MCYDC - SFEA - FY '00		180,000.00	180,000.00	
Juvenile Accountability Incentive Block Grant, JAIBG-9-98		248,188.00	248,188.00	
Brookdale Community College - Extension Services:				
Youth Farmstand Project, PY '98		1,125.19	1,125.19	
Youth Farmstand Project, PY '99		5,000.00	5,000.00	
United States Geological Survey:				
Don't Duck Metadata, 99HQGR0149		11,300.00	11,300.00	
Donations				
Monmouth County Sheriff's K-9 Unit		1,950.00	1,950.00	
GPU - Monmouth County Office of Emergency Management		2,500.00	2,500.00	
Special Items of General Revenue Anticipated With Prior Consent of Director of Local Government Services - Other Special Items				
Motor Vehicle Fines		2,510,887.51	2,510,887.51	
Accrued Interest on Bonds		51,078.61	51,078.61	
	\$ 455,783.94	121,296,990.21	121,474,230.21	278,543.94
	A			A

Ref.

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 1998</u>	<u>Accrued</u> <u>in 1999</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
State Aid:				
County Vocational School Bonds			\$ 205,605.00	
County College Bonds			1,770,612.50	
Accrued Interest on Bonds			51,078.61	
Revenue Accounts Receivable			119,332,434.10	
MCDSS Administration			<u>114,500.00</u>	
			<u>\$ 121,474,230.21</u>	

Supplementary Information

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF INTERFUND CAPITAL FUND - DUE FROM

Exhibit A-9

	<u>Ref.</u>	
Balance December 31, 1998	A	\$ 51,078.61
Decreased by:		
Receipt of Accrued Interest	A-4	<u>51,078.61</u>
Balance December 31, 1999	A	<u><u>\$ -</u></u>

SCHEDULE OF PREMIUM ON PURCHASE OF FHLB BONDS

Exhibit A-9a

	<u>Ref.</u>	
Balance December 31, 1998	A	\$ 38,150.00
Decreased by:		
Writeoff of Premium on Purchase of FHLB Bonds	A-4	<u>38,150.00</u>
Balance December 31, 1999	A	<u><u>\$ -</u></u>

Supplementary Information

SCHEDULE OF PREMIUM ON PURCHASE OF FNMA NOTE

Exhibit A-9b

	<u>Ref.</u>	
Balance December 31, 1998	A	\$ -
Premium on Purchase of FNMA Note	A-4	<u>21,131.00</u>
Balance December 31, 1999	A	<u><u>\$ 21,131.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-10
Sheet 1 of 11

SCHEDULE OF 1998 APPROPRIATION RESERVES

	<u>Balance</u> <u>Dec. 31, 1998</u>	<u>Budget After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
General Government				
Board of Chosen Freeholders	\$ 1,123.40	1,123.40	256.40	867.00
Other Expenses				
Office of County Administrator	7,444.11	7,444.11		7,444.11
Salaries and Wages				
Other Expenses	4,182.51	4,182.51	2,213.80	1,968.71
Department of Finance	533.83	533.83		533.83
Salaries and Wages				
Other Expenses	114,133.43	114,133.43	109,753.23	4,380.20
Information Services	328.44	328.44		328.44
Salaries and Wages				
Other Expenses	293,459.53	293,459.53	247,918.61	45,540.92
Indirect Cost Allocation Plan	16,000.00	16,000.00	13,000.00	3,000.00
Other Expenses				
Research, Technical and Consulting Services	281,709.15	281,709.15	278,769.15	2,940.00
Other Expenses				
County Counsel	207,939.53	207,939.53	186,056.95	21,882.58
Other Expenses				

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-10
Sheet 2 of 11

SCHEDULE OF 1998 APPROPRIATION RESERVES

	Balance	Budget After	Paid or	Balance
	Dec. 31, 1998	Transfers	Charged	Lapsed
Office of County Adjuster				
Salaries and Wages	2,145.39	2,145.39		2,145.39
Other Expenses	350.93	350.93		350.93
Clerk of the Board				
Salaries and Wages	586.83	586.83		586.83
Other Expenses	7,466.33	7,466.33	2,631.39	4,834.94
Personnel Department				
Salaries and Wages	100.19	100.19		100.19
Other Expenses	8,676.61	8,676.61	1,857.50	6,819.11
County Clerk				
Salaries and Wages	99.62	99.62		99.62
Other Expenses	192,866.34	192,866.34	9,918.76	182,947.58
Office of the County Prosecutor				
Salaries and Wages	13,782.33	13,782.33		13,782.33
Other Expenses	175,889.82	175,889.82	61,027.57	114,862.25
Purchasing Department				
Salaries and Wages	885.52	885.52		885.52
Other Expenses	1,208.33	6,208.33	2,339.47	3,868.86
Department of Economic Development				
Salaries and Wages	569.26	569.26		569.26
Other Expenses	4,992.98	4,992.98	495.75	4,497.23
Department of Promotion and Information				
Salaries and Wages	177.34	177.34		177.34
Other Expenses	12,905.94	12,905.94	6,674.78	6,231.16

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-10
Sheet 3 of 11

SCHEDULE OF 1998 APPROPRIATION RESERVES

	Balance Dec. 31, 1998	Budget After Transfers	Paid or Charged	Balance Lapsed
Contribution to Soil Conservation District (N.J.S. 4:24(1))	1,150.00	1,150.00	1,150.00	
Other Expenses				
Insurance				
Group Insurance	611,632.04	611,632.04	65,295.35	546,336.69
Worker's Compensation	511,837.67	511,837.67	2,099.13	509,738.54
Other Insurance Premiums	202,523.29	202,523.29	89,628.26	112,895.03
Summer Youth Employment Program				
Salaries and Wages	19,581.13	19,581.13		19,581.13
Total General Government	<u>2,696,281.82</u>	<u>2,701,281.82</u>	<u>1,081,086.10</u>	<u>1,620,195.72</u>
Judiciary				
Office of County Surrogate				
Salaries and Wages	12,040.16	12,040.16		12,040.16
Other Expenses	1,763.66	1,763.66	1,225.87	537.79
Total Judiciary	<u>13,803.82</u>	<u>13,803.82</u>	<u>1,225.87</u>	<u>12,577.95</u>
Regulation				
Sheriff's Office				
Salaries and Wages	2,672.12	2,672.12		2,672.12
Other Expenses	34,106.73	34,106.73	30,244.71	3,862.02
Sheriffs(Police Radio)				
Salaries and Wages	26,594.14	26,594.14		26,594.14
Other Expenses	45,560.18	45,560.18	10,408.61	35,151.57
Weights and Measures				
Salaries and Wages	3,153.19	3,153.19		3,153.19
Other Expenses	476.14	476.14		476.14

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF 1998 APPROPRIATION RESERVES

Exhibit A-10
Sheet 4 of 11

	<u>Balance</u>	<u>Budget After</u>	<u>Paid or</u>	<u>Balance</u>
	<u>Dec. 31, 1998</u>	<u>Transfers</u>	<u>Charged</u>	<u>Lapsed</u>
Board of Taxation				
Salaries and Wages	5,136.02	5,136.02		5,136.02
Other Expenses	1,284.54	1,284.54	915.12	369.42
Medical Examiner				
Salaries and Wages	5,290.97	5,290.97		5,290.97
Other Expenses	43,903.64	43,903.64	24,491.89	19,411.75
County Clerk (Elections)				
Salaries and Wages	2,388.13	2,388.13		2,388.13
Other Expenses	11,920.28	11,920.28		11,920.28
Superintendent of Elections				
Salaries and Wages	23,691.03	23,691.03		23,691.03
Other Expenses	122,072.45	122,072.45	1,050.57	121,021.88
Board of Elections				
Salaries and Wages	7,849.50	7,849.50		7,849.50
Other Expenses	6,897.40	6,897.40	2,107.14	4,790.26
Fire Marshall (N.J.S. 40A:14-1)				
Salaries and Wages	1,592.32	1,592.32		1,592.32
Other Expenses	2,609.52	2,609.52	864.45	1,745.07
Fire Academy				
Salaries and Wages	10,509.96	10,509.96		10,509.96
Other Expenses	7,531.49	7,531.49	6,687.18	844.31
Office of Emergency Management				
Salaries and Wages	960.09	960.09		960.09
Other Expenses	1,580.01	1,580.01	1,236.75	343.26

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF 1998 APPROPRIATION RESERVES

Exhibit A-10
Sheet 5 of 11

	<u>Balance</u>	<u>Budget After</u>	<u>Paid or</u>	<u>Balance</u>
	<u>Dec. 31, 1998</u>	<u>Transfers</u>	<u>Charged</u>	<u>Lapsed</u>
Planning Board (N.J.S. 40A:27-3)				
Salaries and Wages	631.79	631.79		631.79
Other Expenses	11,187.41	11,187.41	4,398.59	6,788.82
Police Academy				
Salaries and Wages	4,500.16	4,500.16		4,500.16
Other Expenses	43,580.55	43,580.55	39,950.37	3,630.18
Department of Consumer Affairs				
Salaries and Wages	856.71	856.71		856.71
Other Expenses	2,601.53	2,601.53	649.77	1,951.76
Police Computer				
Salaries and Wages	32,375.87	32,375.87		32,375.87
Other Expenses	140,185.67	140,185.67	30,752.45	109,433.22
Total Regulation	<u>603,699.54</u>	<u>603,699.54</u>	<u>153,757.60</u>	<u>449,941.94</u>
Public Works and Engineering				
Public Works				
Salaries and Wages	4,141.72	4,141.72		4,141.72
Other Expenses	858.73	858.73	(15.00)	873.73
County Engineer				
Salaries and Wages	888.60	888.60		888.60
Other Expenses	32,671.87	32,671.87	17,773.03	14,898.84
Road Maintenance				
Salaries and Wages	64,481.90	64,481.90		64,481.90
Other Expenses	417,491.20	417,491.20	160,183.53	257,307.67

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-10
Sheet 6 of 11

SCHEDULE OF 1998 APPROPRIATION RESERVES

	<u>Balance Dec. 31, 1998</u>	<u>Budget After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
Bridge Maintenance				
Salaries and Wages	342.18	342.18		342.18
Other Expenses	91,876.57	91,876.57	44,281.01	47,595.56
Traffic Safety Engineering				
Salaries and Wages	4,229.63	4,229.63		4,229.63
Other Expenses	147,087.13	147,087.13	110,031.85	37,055.28
Buildings and Grounds				
Salaries and Wages	81,676.72	81,676.72		81,676.72
Other Expenses	1,160,911.70	1,160,911.70	902,735.07	258,176.63
Central Motor Pool				
Salaries and Wages	9,233.98	9,233.98		9,233.98
Other Expenses	199,214.52	199,214.52	98,678.50	100,536.02
Shade Tree Commission				
Salaries and Wages	11,424.02	11,424.02		11,424.02
Other Expenses	42,101.81	42,101.81	17,364.58	24,737.23
Central Mail Room				
Salaries and Wages	1,537.49	1,537.49		1,537.49
Other Expenses	9,222.32	9,222.32	843.90	8,378.42
Telephone Exchange				
Salaries and Wages	2,812.09	2,812.09		2,812.09
Other Expenses	257,339.51	257,339.51	98,060.76	159,278.75
Total Public Works and Engineering	<u>2,539,543.69</u>	<u>2,539,543.69</u>	<u>1,449,937.23</u>	<u>1,089,606.46</u>

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF 1998 APPROPRIATION RESERVES

Exhibit A-10
Sheet 7 of 11

	<u>Balance</u> Dec. 31, 1998	<u>Budget After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
Correctional and Penal				
Correctional Institution	2,482.77	2,482.77		2,482.77
Salaries and Wages	1,211,452.32	1,511,452.32	1,353,332.78	158,119.54
Other Expenses				
Youth Detention Center				
Salaries and Wages	133,743.55	133,743.55		133,743.55
Other Expenses	157,983.91	157,983.91	59,975.53	98,008.38
Total Correctional and Penal	<u>1,505,662.55</u>	<u>1,805,662.55</u>	<u>1,413,308.31</u>	<u>392,354.24</u>
Health and Welfare				
Department of Human Services				
Salaries and Wages	648.63	648.63		648.63
Other Expenses	4,047.89	4,047.89	587.78	3,460.11
Division of Planning and Resource				
Salaries and Wages	1,344.16	1,344.16		1,344.16
Other Expenses	1,573.02	1,573.02	522.07	1,050.95
Public Health Service (N.J.S. 40A:13-1)				
Other Expenses	226,131.79	226,131.79	186,916.68	39,215.11
Office of Disabilities				
Salaries and Wages	5,381.59	5,381.59		5,381.59
Other Expenses	3,186.08	3,186.08	755.29	2,430.79
Aid to Disabilities (N.J.S. 40A:48-914A)				
Other Expenses	25,497.60	25,497.60	25,497.60	
Mental Health Program				
Salaries and Wages	4,518.91	4,518.91		4,518.91
Other Expenses	558,946.54	558,946.54	555,038.96	3,907.58

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-10
Sheet 8 of 11

SCHEDULE OF 1998 APPROPRIATION RESERVES

	<u>Balance</u>	<u>Budget After</u>	<u>Paid or</u>	<u>Balance</u>
	<u>Dec. 31, 1998</u>	<u>Transfers</u>	<u>Charged</u>	<u>Lapsed</u>
Division of Alcohol & Drug Abuse	1,070.77	1,070.77		1,070.77
Salaries and Wages				14,808.28
Other Expenses	88,585.65	88,585.65	73,777.37	
Intoxicated Driver Resource Center				668.43
Salaries and Wages	668.43	668.43		
Other Expenses	10,655.27	10,655.27	998.26	9,657.01
Aid to Volunteer Rescue and Ambulance Squads				2,700.00
Other Expenses	4,500.00	4,500.00	1,800.00	
Mosquito Extermination Commission				26,501.39
Other Expenses	90,419.55	90,419.55	63,918.16	
Division of Social Services Administration				828,709.24
Salaries and Wages	828,709.24	828,709.24		
Other Expenses	2,410,127.20	2,410,127.20	831,106.35	1,579,020.85
MCDSS-AFDC				
County Share	76,819.00	76,819.00		76,819.00
MCDSS-Assistance for Social Security Recipients				
Other Expenses	165,927.00	165,927.00		165,927.00
NJ Division Youth & Family Services				
Other Expenses	100,000.00	100,000.00		100,000.00
M.C. Dept. Health Care Facility				
Salaries and Wages	28,841.27	28,841.27		28,841.27
Other Expenses	1,068,435.92	1,068,435.92	719,600.38	348,835.54
M.C. Care Centers - GLT Division				
Salaries and Wages	140,348.90	140,348.90		140,348.90

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-10
Sheet 9 of 11

SCHEDULE OF 1998 APPROPRIATION RESERVES

	<u>Balance Dec. 31, 1998</u>	<u>Budget After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
M.C. Care Centers - JLM Division	32,490.69	32,490.69		32,490.69
Salaries and Wages				
M.C. Centers - YAU Division	48,201.75	48,201.75		48,201.75
Salaries and Wages				
War Veterans Burial and Grave Decorations				
Salaries and Wages	4,147.00	4,147.00		4,147.00
Other Expenses	853.32	853.32	427.18	426.14
Office on Aging				
Salaries and Wages	1,779.01	1,779.01		1,779.01
Other Expenses	1,878.61	1,878.61	120.00	1,758.61
Transportation - County Project				
Salaries and Wages	5,659.09	5,659.09		5,659.09
Other Expenses	167,136.66	167,136.66	97,763.85	69,372.81
Total Health and Welfare	<u>6,108,530.54</u>	<u>6,108,530.54</u>	<u>2,558,829.93</u>	<u>3,549,700.61</u>
Educational				
Superintendent of Schools				
Salaries and Wages	53.91	53.91		53.91
Other Expenses	2,773.48	2,773.48	108.40	2,665.08
Vocational Schools				
Other Expenses	3,689,633.35	3,689,633.35	3,689,633.35	
County Extension Service				
Salaries and Wages	3,585.61	3,585.61		3,585.61
Other Expenses	2,648.67	2,648.67	305.89	2,342.78
Brookdale Community College				
Other Expenses	8,696,597.50	8,696,597.50	8,696,597.50	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-10
Sheet 10 of 11

SCHEDULE OF 1998 APPROPRIATION RESERVES

	Balance Dec. 31, 1998	Budget After Transfers	Paid or Charged	Balance Lapsed
Reimbursement - Out of County Colleges				
Other Expenses	209,514.88	209,514.88	40,982.84	168,532.04
Youth, Education, Recreation and Welfare				
Other Expenses	18,516.25	18,516.25	8,516.25	10,000.00
Historical Commission				
Salaries and Wages	1,061.80	1,061.80		1,061.80
Other Expenses	15,239.07	15,239.07	9,828.25	5,410.82
Total Educational	<u>12,639,624.52</u>	<u>12,639,624.52</u>	<u>12,445,972.48</u>	<u>193,652.04</u>
Recreation				
Recreation Commission				
Salaries and Wages	59,062.29	59,062.29		59,062.29
Other Expenses	775,492.57	775,492.57	374,957.29	400,535.28
Total Recreation	<u>834,554.86</u>	<u>834,554.86</u>	<u>374,957.29</u>	<u>459,597.57</u>
Unclassified				
Reimbursement for D.O.T.				
Other Expenses	23,777.00	23,777.00	15,853.00	7,924.00
Provision for Salary Adj. & New Employees				
Other Expenses	153,535.00	153,535.00		153,535.00
Total Unclassified	<u>177,312.00</u>	<u>177,312.00</u>	<u>15,853.00</u>	<u>161,459.00</u>
Budgeted Ch. 159 Grant				
Matching Funds	239,907.00	239,907.00		239,907.00
Total Budgeted/Ch.159 Grant	<u>239,907.00</u>	<u>239,907.00</u>		<u>239,907.00</u>
Contingent				
Other Expenses	38,075.44	38,075.44	14,208.22	23,867.22
Total Contingent	<u>38,075.44</u>	<u>38,075.44</u>	<u>14,208.22</u>	<u>23,867.22</u>

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 11 of 11

CURRENT FUND

SCHEDULE OF 1998 APPROPRIATION RESERVES

	Balance Dec. 31, 1998	Budget After Transfers	Paid or Charged	Balance Lapsed
CAPITAL IMPROVEMENTS				
Acquisition of Computer Equipment	54,726.55	54,726.55	53,034.38	1,692.17
Acquisition of Trucks				
Shade Tree Commission	44,049.32	44,049.32	43,621.00	428.32
Road Maintenance (Highway)	967,702.00	967,702.00	966,282.00	1,420.00
Buildings and Grounds	126,000.00	126,000.00	117,929.00	8,071.00
Traffic Safety	64,000.00	64,000.00	59,989.54	4,010.46
Acquisition of Passenger Buses - SCAT	205,943.20	205,943.20	186,725.00	19,218.20
Road Overlay	403,582.87	403,582.87	60,990.54	342,592.33
Various Capital:				
Parks Department	281,102.44	281,102.44	202,346.03	78,756.41
Buildings and Grounds	1,224,970.07	1,224,970.07	1,119,209.20	105,760.87
Total Capital Improvements	<u>3,372,076.45</u>	<u>3,372,076.45</u>	<u>2,810,126.69</u>	<u>561,949.76</u>
Deferred Charges & Statutory Expenditures				
Public Employees' Retirement System	344,473.81	339,473.81	1,243.22	338,230.59
F.I.C.A.	341,275.40	41,275.40	-	41,275.40
Police and Firemen's Retirement System	413,040.21	413,040.21	2,613.75	410,426.46
Total Deferred Charges & Statutory Expenditures	<u>1,098,789.42</u>	<u>793,789.42</u>	<u>3,856.97</u>	<u>789,932.45</u>
Grand Totals	<u>\$31,867,861.65</u>	<u>31,867,861.65</u>	<u>22,323,119.69</u>	<u>9,544,741.96</u>
Ref.	A	A	A-4	A-1

Reserved	10,780,781.82
Committed	21,087,079.83
	<u>\$31,867,861.65</u>

Supplementary Information

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY

Exhibit A-11

REALTY TRANSFER FEES

	<u>Ref.</u>	
Balance December 31, 1998	A	\$ 814,746.20
Increased by:		
Receipts	A-4	<u>10,315,242.84</u>
		11,129,989.04
Decreased by:		
Disbursements	A-4	<u>10,292,520.62</u>
Balance December 31, 1999	A	<u><u>\$ 837,468.42</u></u>

SCHEDULE OF CONTRACTOR'S RETAINAGE

Exhibit A-12

	<u>Ref.</u>	
Balance December 31, 1999 and 1998	A	<u><u>\$ 19,653.00</u></u>

Supplementary Information

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

Exhibit A-13

(ACCRUED SALARIES AND WAGES)

	<u>Ref.</u>		
Balance December 31, 1998	A		\$ 3,164,922.01
Decreased by:			
Cancellations	A-1	10,747.63	
Adjustments	A-3	<u>485,997.90</u>	<u>496,745.53</u>
			\$ 2,668,176.48
Increased by:			
Accrual for Year	A-3		<u>880,000.00</u>
Balance December 31, 1999	A		<u><u>\$ 3,548,176.48</u></u>

Supplementary Information

CURRENT FUND

SCHEDULE OF RESERVE FOR ARBITRAGE REBATES

Exhibit A-14

	<u>Ref.</u>	
Balance December 31, 1998	A	\$ 298,037.76
Increased by:		
Arbitrage Rebate Payable	A-3	<u>260,227.02</u>
Balance December 31, 1999	A	<u>\$ 558,264.78</u>

SCHEDULE OF RESERVE FOR MCDSS ADMINISTRATION REVENUE

Exhibit A-15

	<u>Ref.</u>	
Balance December 31, 1998	A	\$ 114,500.00
Decreased by:		
Administrative Fees earned	A-8	<u>114,500.00</u>
Balance December 31, 1999	A	<u>\$ -</u>

Supplementary Information

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF CASH, CASH EQUIVALENTS

Exhibit AA-1

AND INVESTMENTS

	<u>Ref.</u>		
Balance December 31, 1998	AA		\$12,194,422.82
Increased by Receipts:			
Unappropriated Reserves	AA-3	15,516.36	
Grants Receivable	AA-4	22,742,579.82	
Amortization of Premium on Purchase of Bonds	AA-6	<u>3,815.00</u>	
			<u>22,761,911.18</u>
			<u>34,956,334.00</u>
Decreased by Disbursements:			
Appropriated Reserves	AA-2	19,006,264.00	
Fund Balance	AA-5	<u>12,498.30</u>	
			<u>19,018,762.30</u>
Balance December 31, 1999	AA		<u>\$15,937,571.70</u>
<u>Analysis of Balance</u>			
Cash			\$ (462,428.30)
New Jersey Cash Management Fund			<u>16,400,000.00</u>
			<u>\$15,937,571.70</u>

Supplementary Information

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2
Sheet 1 of 8

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 1998</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
NJDHSS - Office on Aging	871,770.17	4,432,780.77	3,331,125.33	1,101,655.44
NJDCA-CHIME Program	504.00	504.00	175.00	329.00
NJDCA-HPROA, MH & MO FY 98	7,076.00	7,076.00	3,085.05	3,990.95
NJDCA-DCR ROID (MCOOH) & (MOCEANS)		12,600.00	4,300.00	8,300.00
NJDCA-HPP, FY 98	15,290.00	15,290.00	15,290.00	
NJDCA-HPP, FY 99	53,170.00	53,170.00	53,170.00	
NJDCA-HPP (Linkages), FY 2000		63,875.00	8,385.00	55,490.00
NJDCA-DOW-SANE, 1997	10,281.23	10,281.23	10,281.23	
NJDCA - Lead-Based Paint Abatement	20,000.00	20,000.00		20,000.00
NJDCA-AFIS, MCCL, FY 99	80,000.00	80,000.00	80,000.00	
NJDCA-FATS, Sheriff's Office, FY 2000	72,000.00	72,000.00		72,000.00
NJDCA-Reebok Anti-Trust	12,085.00	12,085.00	12,085.00	
NJ Transit - UMTA Section 18:				
FY 95	563.00	563.00	563.00	
FY 96	813.76	813.76	813.76	
FY 97	6,104.55	6,104.55	5,681.00	423.55
NJ Transit-FTA, Sec. 5311:				
FY 98	27,233.35	27,233.35	(3,381.00)	30,614.35
FY 99	68,749.68	68,749.68	68,749.68	
FY 00		185,650.00	65,284.79	120,365.21
NJ Transit - Senior Citizens Transportation:				
CY 97	23,792.65	13,134.52	2,476.39	10,658.13
CY 98	122,803.32	116,515.71	116,515.71	
CY 99		1,459,991.74	1,315,380.67	144,611.07

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Paid or Charged	Balance
	Dec. 31, 1998	After Transfers		
NJ Transit - Timetable Dist. FY 98	994.48	994.48		994.48
NJTC - Workfirst New Jersey	339,754.79	12,516.00	12,381.79	134.21
NJOSP - Cross Acceptance	36,824.74	345,709.34	270,861.87	74,847.47
NJIT/NJTPA - STP, FY 98	256.19	36,824.74	4,882.17	31,942.57
NJIT/NJTPA - STP, FY 99	58,070.99	256.19	256.19	
NJIT/NJTPA - STP, FY 2000	16,169.33	117,129.99	117,129.99	
NJIT/NJTPA - Pedestrian Corridors	56,000.00	168,006.00	47,799.83	120,206.17
NJIT/NJTPA - Calming Study	4,776.34	16,169.33	16,169.33	
NJIT/NJTPA - Manasquan Bridge		56,000.00		56,000.00
NJIT/NJTPA-Bridge Scoping Project, S-31		28,594.59	1,176.13	27,418.46
NJIT/NJTPA-Bridge Scoping Project, S-32		299,622.00		299,622.00
NJDOT/TIF - 1996 CTP	3,997,000.00	250,000.00		250,000.00
NJDOT/TIF - 1997 CTP	3,553,096.30	3,997,000.00	410,100.74	3,586,899.26
NJDOT/TIF - 1998 CTP	3,997,000.00	3,553,096.30	502,565.89	3,050,530.41
		3,997,000.00		3,997,000.00
	249,514.09	249,514.09		249,514.09
NJDOT - Street Name Sign Installation	200,000.00	200,000.00	190,227.05	9,772.95
NJDOT - Bayshore Trolley Project, CY 1999	9,708.00	66,000.00	66,000.00	
NJDHS - DYFS Youth Detention Center FY 97	1,464.46	9,708.00	1,464.46	9,708.00
NJDHS - DYFS Youth Detention Center FY 98		1,464.46		
NJDHS - DYFS Youth Detention Center CY 99	8,244.10	48,136.00	46,300.14	1,835.86
		8,244.10	8,244.10	
NJDHS - DYFS H.S.A.C. CY 98		87,040.00		
NJDHS - DYFS H.S.A.C. CY 99			79,172.40	7,867.60

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Balance	Paid or Charged	Balance Dec. 31, 1999
	Dec. 31, 1998	After Transfers	After Transfers		
NJDHS - DYFS Family Court	423.13	423.13	423.13	423.13	
NJDHS - DFD Work First New Jersey CY 98	426,015.28	525,790.28	525,790.28	525,790.28	
NJDHS - DFD Work First New Jersey CY 99		2,265,765.00	2,265,765.00	757,043.31	1,508,721.69
NJDHS - DFD One EASE E-Link FY 98/99	150,762.29	48,431.55	48,431.55	48,431.55	
NJDHS - DFD One EASE E-Link FY 2000		205,630.74	205,630.74	5,918.69	199,712.05
NJDHS - DFD Title IV-D Reim. FY 99	206,333.20	206,333.20	206,333.20	206,333.20	
NJDHS-DFD Title IV-D Reimbursement Agreement FY 2000		304,925.00	304,925.00	88,778.61	216,146.39
NJDHS - DFD Homeless CY 98	6,346.00	6,346.00	6,346.00	6,346.00	
NJDHS - DFD Homeless CY 99		549,158.00	549,158.00	529,358.00	19,800.00
NJDHS - Mental Health Board FY 99	6,000.00	6,000.00	6,000.00	6,000.00	
NJDHS - Mental Health Board FY 2000		6,000.00	6,000.00	1,363.58	4,636.42
NJDHS - DMHS Project Transition/Path CY98	19,559.82	19,559.82	19,559.82	15,939.32	3,620.50
NJDHS - DMHS Project Transition/Path CY99		310,416.00	310,416.00	295,320.56	15,095.44
NJDHS - DMHS CIACC/CART CY 98	277.41	277.41	277.41	277.41	
NJDHS - DMHS CIACC/CART CY 99		38,491.00	38,491.00	35,689.60	2,801.40
NJDHS - DMHS Mica Training FY 99	3,000.00	3,000.00	3,000.00	3,000.00	
NJDLPS - Victim Wit. Adv. FY 99	27,457.80	27,457.80	27,457.80	26,134.54	1,323.26
NJDLPS - Victim Assistance 1997	431.42	431.42	431.42		431.42
NJDLPS - Victim Assistance 1998	60,297.17	60,297.17	60,297.17	19,353.77	40,943.40
NJDLPS - Victim Assistance, One Time	104,719.72	104,719.72	104,719.72	101,947.83	2,771.89
NJDLPS - Victim Assistance, FY 99	63,321.00	73,600.00	73,600.00	51,065.49	22,534.51
NJDLPS - SANE FY 96/97	1,254.20	1,254.20	1,254.20	(225.00)	1,479.20
NJDLPS - SANE FY 97	6,746.24	6,746.24	6,746.24	6,746.24	

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2
Sheet 4 of 8

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Balance	Paid or	Balance
	Dec. 31, 1998	After Transfers	After Transfers	Charged	Dec. 31, 1999
NJDPLS - SANE FY 98	5,987.13	5,987.13	5,987.13	(15,405.34)	21,392.47
NJDPLS - SANE FY 99		74,890.00	74,890.00	60,177.67	14,712.33
NJDPLS - SANE FY 2000		97,940.00	97,940.00	4,846.24	93,093.76
NJDPLS - Multi Narc Force 1997/98	2,138.65	2,138.65	2,138.65	2,138.65	
NJDPLS - Multi Narc Force 1998/99	215,002.04	215,002.04	215,002.04	215,002.04	
NJDPLS - Multi Narc Force 1999/2000		305,000.00	305,000.00	108,856.36	196,143.64
NJDPLS - LLEBG, Megan's Law, LLE-13-96	1,035.30	1,035.30	1,035.30	1,035.30	
NJDPLS - LLEBG, Megan's Law, LLE-13-97		46,868.00	46,868.00	46,868.00	
NJDPLS - DCJ - Insurance Fraud Reimbursement Program		130,000.00	130,000.00		130,000.00
NJDCJ/OVWA Stop Violence Against Women		14,700.00	14,700.00	4,288.77	10,411.23
NJDCJ-BARF, FY 1998	30,159.45	30,159.45	30,159.45	30,017.96	141.49
NJDCJ-BARF, FY 1999		44,504.40	44,504.40		44,504.40
NJ DLPS-DPS-HEMP/LEPC, Dive Exercise		7,000.00	7,000.00	4,660.00	2,340.00
NJ DLPS-DHTS- SCART, FY 2000		20,000.00	20,000.00	720.00	19,280.00
NJ DLPS-DHTS- Traffic Accident Recon Course FY 99		11,840.00	11,840.00	11,840.00	
NJ DLPS- We Check for 21 Too, FY 2000		10,000.00	10,000.00		10,000.00
NJDPLS - We Check for 21, FY 1999	10,000.00	10,000.00	10,000.00	10,000.00	
NJDPLS - Our Heritage, Future, Lives, YA-98-17-03-01	750.00	750.00	750.00	750.00	
NJDPLS - Our Heritage, Future, Lives, YA-99-17-02-01		2,001.00	2,001.00	2,001.00	
NJDHTS - Serious Accident Team, PT97-03-02-02	39,409.05	39,409.05	39,409.05		39,409.05
NJDHTS - Serious Accident Team, PT98-03-02-02	76,473.71	76,473.71	76,473.71	162.57	76,311.14
NJDHTS - Serious Accident Team, PT99-03-02-03		112,016.00	112,016.00	94,179.06	17,836.94

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2
Sheet 5 of 8

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Balance	Paid or Charged	Balance
	Dec. 31, 1998	After Transfers	Dec. 31, 1999		
NJJJC - State Community Partnership, 1996/1997	0.49	0.49		0.49	
NJJJC - State Community Partnership, 97-SCP-PM-17	10,600.00	10,600.00		10,600.00	
NJJJC - State Community Partnership, 98-SCP-PM-17	74,364.56	74,364.56		74,364.56	
NJJJC - State Community Partnership, 99-SCP-PM/PS-17		412,525.00		370,000.34	42,524.66
NJJJC - YFDDP FY 99	108,000.00	108,000.00		93,554.00	14,446.00
NJJJC - Project Care	35,836.00	35,836.00		35,836.00	
NJJJC - Family Court, ATNK8C	38,941.46	38,941.46		38,941.46	
NJJJC - Family Court CY 99, 99-FC-17		218983		176905.01	42,077.99
NJJJC - Family Court, Grant-In-Aid CY 99		6,665.00		6,665.00	
NJJJC - Juvenile Accountability Incentive Block Grant		262,776.00		21,952.85	240,823.15
NJJJC-MCYDC, SFEA, FY 99	64,579.28	145,579.28		126,517.75	19,061.53
NJJJC-MCYDC, SFEA, FY 2000		180,000.00			180,000.00
NJ DHSS - Alcohol Services Plan CY 98	69,489.92	69,489.92		60,432.44	9,057.48
NJ DHSS - Alcohol Services Plan CY 99		851,970.00		676,853.42	175,116.58
NJ Governor's Council On Alcohol & Drug Abuse CY 97	30,039.16	3,064.16		(0.56)	3,064.72
NJ Governor's Council On Alcohol & Drug Abuse CY 98	260,397.96	260,397.96		180,107.66	80,290.30
NJ Governor's Council On Alcohol & Drug Abuse CY 99		598,589.00		382,367.89	216,221.11
NJDEP - Clean Communities Program FY 96	653.84	653.84			653.84
NJDEP - Clean Communities Program FY 97	1,389.38	1,389.38			1,389.38
NJDEP - Clean Communities Program FY 98	22,867.79	22,867.79		18,785.45	4,082.34
NJDEP - Clean Communities Program FY 99		88,407.00		48,640.23	39,766.77
NJDEP - Recycling Program Plan, Rec 94-13	749.41	749.41		1.00	748.41
NJDEP - Recycling Program Plan, Rec 94-13-Donations	59.40	11,240.40		10,445.00	795.40

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 1998	Balance After Transfers	Paid or Charged	Balance Dec. 31, 1999
NJDEP - Recycling Program Plan, 1996/1997	71,454.69	71,454.69	49,688.96	21,765.73
NJDEP - Recycling Program Plan, 1998		69,869.00	15,101.51	54,767.49
NJDEP - Water Quality Mgt. Grant, Pass Through	37,700.59	37,700.59	26,847.76	10,852.83
NJDEP - Water Quality Mgt. Grant-604B, FY 1996	13,166.44	13,166.44		13,166.44
NJDEP - NOAA/CZM, MWMG	137,680.00	137,680.00	137,680.00	
NJDEP - MWMG, Year Two		150,000.00		150,000.00
NJDEP - MWMG, Administrative Support FY 98/99		18,500.00	18,500.00	
NJDVRS - Brokered Emerg. Tg.	3,408.47	3,678.47		3,678.47
NJDOL - JTPA PY 96	81,569.93	81,569.93	81,569.93	
NJDOL - JTPA PY 97	570,278.21	570,278.21	422,913.44	147,364.77
NJDOL - JTPA PY 97 Workforce	13,029.35	13,029.35	8,285.69	4,743.66
NJDOL - JTPA PY 97 REACH	86,840.40	86,840.40	86,840.40	
NJDOL - JTPA PY 98	1,753,090.46	2,153,955.08	1,982,736.22	171,218.86
NJDOL - JTPA PY 98, Workforce Dev. Partner Prog.		112,842.00	71,929.84	40,912.16
NJDOL - JTPA PY 98, Workforce Inv. Board, One-Stop Tech	64,417.87	120,690.87	64,148.33	56,542.54
NJDOL - JTPA PY 98, WTW	477,578.00	477,578.00	353,002.52	124,575.48
NJDOL - JTPA PY 98, WFNJ	936,525.08	941,525.08	596,842.72	344,682.36
NJ DOL-JTPA PY 99, Administration, IIA, A, B, C & III		2,980,328.00	1,294,035.86	1,686,292.14
NJ DOL-JTPA PY 99, Workforce Investment Board (WIB)		93,209.00	19,318.97	73,890.03
NJ DOL-JTPA PY 99, Welfare- to-Work		448,543.00	164.79	448,378.21
NJ DOL-JTPA PY 99, Work First NJ (WFNJ)		730,041.00	86,521.38	643,519.62

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Balance	Paid or	Balance
	Dec. 31, 1998	After Transfers	Dec. 31, 1999	Charged	Dec. 31, 1999
NJ State Library - YDC FY 96	31.61	31.61	31.61		31.61
NJ State Library - YDC FY 97	162.94	162.94	162.94		162.94
NJ State Library - YDC FY 98	1,487.00	1,487.00	503.54	983.46	503.54
NJMC-Murder in Monmouth		1,000.00		1,000.00	
NJDOS - NVRA of 1993 Poll Books	45,525.00	45,525.00	44,676.32	848.68	44,676.32
Port Auth. NY & NJ Compt. Ck	408,425.12	408,425.12	367,425.12	41,000.00	367,425.12
US HUD - Emerg. Shelter FY 96	71.63	71.63		71.63	
US HUD - Emerg. Shelter FY 97	8,690.27	8,690.27	2,722.11	5,968.16	2,722.11
US HUD-Housing Counseling FY 98		20,000.00		20,000.00	
US HUD-Housing Counseling FY 99		11,325.00			11,325.00
US HUD - Dover Twp. MCDSS, Hopwa, 1996	141,223.48	141,223.48		141,223.48	
US HUD - Dover Twp. MCDSS, Hopwa, 1997	87,722.00	87,722.00		87,722.00	
US HUD - Dover Twp. MCDSS, Hopwa, 1998		383,635.00	177,182.48	206,452.52	177,182.48
APHA-USHUD, PHDEP, NENQ	137,769.57	137,769.57	53,946.01	83,823.56	53,946.01
APHA-USHUD, PHDEP, SWNQ	138,420.13	138,420.13	58,302.93	80,117.20	58,302.93
TNHA-USHUD, PHDEP	175,622.63	175,622.63	74,922.25	100,700.38	74,922.25
US HUD-Safe Home Program		17,000.00	7,550.00	9,450.00	7,550.00
US DOJ - COPS MORE	2,325,000.00	3,100,000.00	3,100,000.00		3,100,000.00
USGS - Don't Duck Metadata		11,300.00		672.00	10,628.00
US DOT - Belford Bridge Project	1,164,724.00	1,164,724.00	62,481.69	1,102,242.31	62,481.69
UMDNJ - Battery Mgmt. and Education	2,126.65	2,126.65	2,126.65		2,126.65
BCC - Youth Farmstand Project	2,290.38	3,415.57	666.91	2,748.66	666.91
BCC - Youth Farmstand CY 1999		5,000.00		3,987.98	1,012.02

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 1998	Balance After Transfers	Paid or Charged	Balance Dec. 31, 1999
MCVSD - Mentor School Trans. Prog.	1,082.00	1,082.00		1,082.00
Steiner Equities - Off-Tract Road Dev.-State Aid Hwy. Proj.	5,395,947.71	5,395,947.71	1,151,629.24	4,244,318.47
Foodbank of Monmouth/Ocean Cnty-Acquisition of Property		97,500.00	97,500.00	
Donations - Mon. Cty. Sheriff's K-9 Unit	7,468.00	9,418.00	680.00	8,738.00
Donations-GPU Monmouth County Emergency Management		2,500.00	2,097.00	403.00
	<u>\$ 30,321,508.79</u>	<u>54,319,906.40</u>	<u>20,967,903.65</u>	<u>33,352,002.75</u>
	AA			AA
Unappropriated Reserves		\$ 48,266.96		
Federal and State Grants		22,415,439.11		
Beginning Balance		30,321,508.79		
Contra		<u>1,534,691.54</u>		
		<u>\$ 54,319,906.40</u>		
Cash			\$ 19,006,264.00	
Cancelled			414,449.81	
Fund Balance			12,498.30	
Contra			<u>1,534,691.54</u>	
			<u>\$ 20,967,903.65</u>	

Supplementary Information

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF UNAPPROPRIATED RESERVES

Exhibit AA-3

FOR FEDERAL AND STATE GRANTS

	Balance Dec. 31, 1998	Received	Transfers Appropriated Reserves	Balance Dec. 31, 1999
NJDOL - J.T.P.A. Interest Income	\$ 864.62	2,920.42	864.62	2,920.42
NJDVRS - BETS	270.00	20.50	270.00	20.50
NJDEP - Recycling WKSP - Project Income	11,181.00	8,665.00	11,181.00	8,665.00
NJDHSS - Title III, Project Income	25,196.60		25,196.60	-
BCC - Youth Farmstand Project	1,125.19	990.40	1,125.19	990.40
NJDHSS - Work First New Jersey, Project Income	5,954.55	821.50	5,954.55	821.50
NJDCA-DCR, Roid (MCOOH) & MCOCEANS	3,675.00		3,675.00	-
Donations - Sheriff's Office, K-9 Unit		1,098.54		1,098.54
NJDHS/DMHS - MICA Training, FY 00, Rec'd in Adv.		1,000.00		1,000.00
	\$ 48,266.96	15,516.36	48,266.96	15,516.36
Ref.	AA	AA-1	AA-2	AA

Supplementary Information

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	1999 Budget		Receipts and Adjustments	Balance Dec. 31, 1999
	Balance Dec. 31, 1998	Revenue Realized		
NJ DHSS - Office on Aging 98-1388-AAA-01	\$ 135,828.00	2,868,305.00	2,866,830.00	137,303.00
Office on Aging - P.I./Title III-Vet's Grant & Safe Housing VL-9002		299,753.60	299,753.60	
NJ DCA - CHIME Program 97-2517-HIM-00	175.00		175.00	
NJ DCA - HPROA MH & MO FY 98-98-0047-00	6,825.00		3,499.21	3,325.79
NJ DCA-(MCOOH) & (MOCEANS),CY99,99-2961-00		10,500.00	3,675.00	6,825.00
NJ DCA - HPP, FY 98 98-0334-00	11,360.00		11,360.00	
NJ DCA - HPP, FY 99 99-2604-00	63,875.00		63,875.00	
NJ DCA - HPP, FY 2000, 00-3352-00		63,875.00	15,875.00	48,000.00
NJ DCA - DOW-SANE, 1997 97-7081-00	25,000.00		25,000.00	
NJ DCA - Lead Based Paint Abatement	15,000.00			15,000.00
NJ DCA-AFIS, MCCI, FY99	80,000.00		80,000.00	
NJ DCA - FATS, Sheriff's Office, FY 2000		72,000.00		72,000.00
NJ Transit - UMTA Section 18, FY 95	563.00		563.00	
NJ Transit - UMTA Section 18, FY 96	813.76		813.76	
NJ Transit - UMTA Section 18, FY 97	2,811.81		2,700.00	111.81
NJ Transit - FTA Section 5311, FY 98	41,470.88		21,155.34	20,315.54
NJ Transit - FTA Section 5311, FY 99	104,340.00		71,347.67	32,992.33
NJ Transit - FTA Section 5311, FY 2000		139,687.50		139,687.50
NJ Transit - Sen. Cit. Trans. CY 97	10,658.13	(10,658.13)		
NJ Transit - Sen. Cit. Trans. CY 98	464,677.42	(6,287.61)	458,389.81	

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 1998	1999 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 1999
NJ Transit - Casino CY 99		1,318,991.74	738,287.58	580,704.16
NJ Transit - Casino Fund Donations, FY 99		141,000.00	141,000.00	
NJ Transit - Time Dist. FY 98	129.21			129.21
NJ Transit - Time Dist. FY 99		9,109.00	6,304.37	2,804.63
NJTC - Work First New Jersey	407,029.78		263,900.54	143,129.24
NJTC - Work First New Jersey, Project Income		5,954.55	5,954.55	
NJOSP - Cross Acceptance	30,000.00		30,000.00	
NJIT/NJTPA-STP, FY1999, BA-1998-TO3	48,780.58	44,289.00	93,069.58	
NJIT/NJTPA - STP, FY 2000		134,405.00		134,405.00
NJIT/NJTPA-Pedestrian Corridors BA-1998	38,624.71		38,624.71	
NJIT/NJTPA-Calmng Study BA-1998	56,000.00			56,000.00
NJIT/NJTPA-Manasquan Bridge W7-9	4,776.34	23,818.25	1,176.13	27,418.46
NJIT/NJTPA - Bridge Scoping Project, S-31		275,000.00		275,000.00
NJIT/NJTPA - Bridge Scoping Project, S-32		250,000.00		250,000.00
NJDOT/TTF - 1999 CTP		3,997,000.00	3,997,000.00	
NJDOT 1996-2000 STIP W-21 & W-31	475,000.00			475,000.00
NJDOT-Street Name Sign Installation	200,000.00		142,670.00	57,330.00
NJDOT - Bayshore Trolley Project, CY 1999		56,000.00	56,000.00	
NJDHS-DYFS Yth. Det. Ctr. CY 99 BFN-2-9-C		32,905.00	32,905.00	
NJDHS-DYFS H.S.A.C. CY 99 AVNF9C		59,071.00	59,071.00	
NJDHS-DFD Work First New Jersey CY 98 FINZ8C	416,959.00	99,775.00	516,734.00	
NJDHS-DFD Work First New Jersey CY 99 FINZ99C		2,265,765.00	1,102,883.00	1,162,882.00

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 1998	1999 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 1999
NJDHS-DFD One Ease E-Link OEL009	122,700.00	(37,700.00)	85,000.00	141,000.00
NJDHS-DFD One Ease E-Link FY 2000, 13100A		141,000.00		24,800.51
NJDHS-DFD Tit. IV-D Reim. FY 99	241,470.00		216,669.49	265,425.00
NJDHS-DFD Title IV-D Reim. Agreement FY 2000		265,425.00		1.00
NJDHS-DFD Homeless CY 99HINZ9C		549,158.00	549,157.00	
NJDHS - Mental Health Bd. FY 2000		6,000.00	6,000.00	
NJDHS-DMHS Project Transition/Path CY98, S1202038	63,064.00		63,064.00	
NJDHS-DMHS Project Transition/Path S1202039		224,541.00	160,521.00	64,020.00
NJDHS-DMH&H CIACC/CART CY 98, 20213	11,418.00		11,418.00	
NJDHS-DMH&H CIACC/CART CY 99, 20213		38,491.00	27,548.28	10,942.72
NJDHS-DMHS Mica Training FY 99	3,000.00		3,000.00	
NJ DLPS - Victim Assist. 1998 V-20-97	63,321.00		23,146.83	40,174.17
NJ DLPS - Victim Assist., One Time V-32-97	144,541.00			144,541.00
NJ DLPS - Victim Assist., FY 99 V-12-97/2	63,321.00	10,279.00		73,600.00
NJ DLPS - SANE, FY 97 96VAWA-4	36,412.00		36,412.00	
NJ DLPS - SANE, FY 99, V-25-97/2		74,890.00		74,890.00
NJ DLPS - SANE, FY 2000, V-36-99S		97,940.00		97,940.00
NJ DLPS - Multi Narc Force 1998/99 DE-2-14-98	84,000.00		84,000.00	-
NJ DLPS - Multi Narc Force 1999/2000 DE-2-13-99		228,750.00	117,750.00	111,000.00
NJ DLPS-LLEBG, Megan's Law, LLE-13-97		42,181.00	42,181.00	
NJ DLPS-DCJ-Insurance Fraud Reimbursement Prog.		130,000.00	66,578.00	63,422.00
NJ DCJ/OVWA St. Viol. Against Women, 97VAWA-48		14,700.00	7,350.00	7,350.00

COUNTY OF MONMOUTHExhibit AA-4
Sheet 4 of 7GRANT FUNDSCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 1998	1999 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 1999
NJ DCJ-BARF, FY 1999		44,504.40	44,504.40	
NJ DLPS-DPS-HEMP/LEPC, Dive Exercise		7,000.00	7,000.00	
NJ DLPS-DHTS-SCART, FY2000, PT00-03-02-05		20,000.00		20,000.00
NJ DLPS-DHTS- Traffic Accident Recon Course FY 99		11,840.00	11,840.00	
NJDLPS - We Check for 21, Fy 1999 YA99-10-07-01	10,000.00		10,000.00	
NJDLPS-We Check for 21 Too, FY 2000 A100-10-05-01		10,000.00		10,000.00
NJ DLPS - Our Heritage, Future Lives, YA-98-17-03-01	750.00		750.00	
NJ DLPS - Our Heritage, Future Lives, YA-99-17-02-01		2,001.00	2,001.00	
NJ DHTS - Serious Accident Team PT97-03-02-02	49,829.42			49,829.42
NJ DHTS - Serious Accident Team PT98-03-02-02	92,744.00		22,988.90	69,755.10
NJ DHTS - Serious Accident Team PT99-03-02-03		112,016.00		112,016.00
NJJJC-State Comm. Partnership 98-SCP-PM-17	86,520.00		86,520.00	
NJJJC-State Comm. Partnership CY 99-SCP-PM/PS-17		396,081.00	396,081.00	
NJJJC-YFDDP FY 99 J-J-4-5-97	108,000.00		99,637.00	8,363.00
NJJJC-Project Care J-V-1-97	43,000.00		43,000.00	
NJJJC-Family Court CY 99, 99-FC-17		218,983.00	218,983.00	
NJDYFS-Family Court, Grant-in-Aid CY 99, CNNK9C		6,665.00	6,242.00	423.00
NJJJC-Juvenile Accountability Incen. Bl. Gt.,JAIBG-9-98		248,188.00		248,188.00
NJJJC-MCYDC, SFEA, FY 1999		81,000.00	81,000.00	
NJJJC-MCYDC, SFEA, FY 2000		180,000.00	90,000.00	90,000.00
NJ DHSS-Alcohol Svcs Plan CY 98 98-576-ADA-00			344,474.00	10,216.00
NJ DHSS-Alcohol Svcs Plan CY 99 99-562-ADA-00	354,690.00		529,605.00	322,365.00

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 5 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	1999 Budget		Receipts and Adjustments	Balance Dec. 31, 1999
	Revenue Realized	Revenue		
	<u>Dec. 31, 1998</u>			
NJ Gov. Council on Alcoholism & Drug Abuse CY 97	29,469.00			29,469.00
NJ DOH-Gov CI AI & Dg Ab CY 98	346,148.83		297,739.70	48,409.13
NJ DOH-Gov CI AI & Dg Ab CY 99		571,614.00	402,721.25	168,892.75
NJ DEP - Clean Comm. Prog. FY 99		88,407.00	88,407.00	
NJ DEP - Recycling Prog. Plan Rec. 94-13	10,163.73		9,415.32	748.41
NJ DEP - Recycling Prog. Plan-Donations REC 94-13		11,181.00	11,181.00	
NJ DEP - Recycling Program Plan, 1998		69,869.00	69,869.00	
NJ DEP - Water Quality Mgt. Grant 4891800006	44,918.80		28,711.55	16,207.25
NJ DEP - Water Quality Mgt. Grant 48918000032	19,602.89			19,602.89
NJDEP-NOAA/CZM, MWMG	150,000.00		150,000.00	
NJ DEP-MWVG, Year Two, CP 99-035		150,000.00	-	150,000.00
NJ DEP-MWVG-Admin. Support FY 98/99,RP99999-062		18,500.00	18,500.00	
NJ DVRS-Donations, Brok. Trg.		270.00	270.00	
NJ DOL-JTPA PY 97	65,929.00		65,929.00	
NJ DOL-JTPA PY 97, Workforce	129,074.00		1,500.00	127,574.00
NJ DOL-JTPA PY 97 Reach	221,001.00		221,001.00	
NJ DOL-JTPA PY 98	1,781,507.95		2,182,372.57	
NJ DOL-JTPA PY 98, Workforce Dev. Partner Prog.		400,864.62		
NJ DOL-JTPA PY98, Workforce Inv. Bd., One Stop Tech	75,817.00	112,842.00	80,000.00	32,842.00
NJ DOL-JTPA PY 98, WTW	479,666.00	56,273.00	121,084.00	11,006.00
NJ DOL-JTPA PY 98, WFNJ	969,530.00	5,000.00	563,190.00	479,666.00
NJ DOL-JTPA PY 99, Admin. IIA, B, C & III		2,980,328.00	1,687,263.05	411,340.00
				1,293,064.95

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 6 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 1998	1999 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 1999
NJ DOL-JTPA PY 99, Workforce Inv. Bd. (WIB)		93,209.00	20,000.00	73,209.00
NJ DOL-JTPA PY 99, Welfare-to-Work		448,543.00		448,543.00
NJ DOL-JTPA PY 99, Work First NJ (WFNJ)		730,041.00		730,041.00
NJMC-Murder in Monmouth, MCA2-99		1,000.00	1,000.00	
Port Authority NY & NJ Compt. Ck.	617,420.12		249,995.00	367,425.12
US HUD-Housing Counseling FY 98,HC 98-0216-003		20,000.00	20,000.00	
US HUD-Housing Counseling FY 99,HC 99-0398-051		11,325.00		11,325.00
US HUD-Dover Twp/MCDSS, HOPWA 1996	141,034.48		141,034.48	
US HUD-Dover Twp/MCDSS, HOPWA 1997	70,675.00		70,675.00	
US HUD-Dover Twp/MCDSS, HOPWA 1998		383,635.00	218,809.52	164,825.48
APHA-USHUD, PHDEP, NENQ 1998-2000	144,943.35		9,361.76	135,581.59
APHA-USHUD, PHDEP, SWNQ 1998-2000	144,973.00		9,361.77	135,611.23
TNHA-USHUD, PHDEP 1998-2000	181,981.74		94,877.17	87,104.57
US HUD-Safe Home Program, 1998		17,000.00		17,000.00
US DOJ-COPS MORE 96-CL-WX-0006	2,325,000.00			2,325,000.00
USGS-Don't Duck Metadata, 99HQGR0149		11,300.00	2,825.00	8,475.00
US DOT-Belford Bridge Project				1,164,724.00
BCC-Farmstand Donations		1,125.19	1,125.19	
BCC - Youth Farmstand CY 1999		5,000.00	5,000.00	
MCVSD - Mentor School Trans. Prog.	1,012.00			1,012.00
Steiner Equities-Off-Tract Road Dev.-St. Aid Hwy. Proj.	4,830,000.00		1,559,377.55	3,270,622.45
Foodbank of Monmouth/Ocean Cnty.-Acquis. of Property		97,500.00	97,500.00	

Exhibit AA-4
Sheet 7 of 7

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 1998	1999 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 1999	
Donations - Mon. Cty Sheriff's K-9 Unit	7,468.00	1,950.00	9,418.00		
Donations-GPU Monmouth County Emergency Mgt.		2,500.00	2,500.00		
	<u>\$18,171,537.93</u>	<u>22,415,439.11</u>	<u>23,157,029.63</u>	<u>17,429,947.41</u>	AA
Cash			\$22,742,579.82		AA-1
Cancellations and Adjustments			414,449.81		AA-2
			<u>\$23,157,029.63</u>		

Supplementary Information

COUNTY OF MONMOUTH

111.

GRANT FUND

Exhibit AA-5

SCHEDULE OF FUND BALANCE

	<u>Ref.</u>		
Increased by:			
Appropriated Reserves Cancelled & Expired	AA-2		<u>\$ 12,498.30</u>
Decreased by:			
Disbursements	AA-1	11,649.76	
Prepaid Grants	AA-1	<u>848.54</u>	
			<u>\$ 12,498.30</u>

SCHEDULE OF PREMIUM ON PURCHASE OF FHLB BOND

Exhibit AA-6

	<u>Ref.</u>		
Balance December 31, 1998	AA		\$ 3,815.00
Decreased by:			
Amortization of Investment Premium	AA-1		<u>3,815.00</u>
Balance December 31, 1999	AA		<u>\$ -</u>

Supplementary Information

TRUST FUND

STATEMENT OF CASH AND INVESTMENTS

**Exhibit B-1
Sheet 1 of 2**

	<u>Ref.</u>		
Balance December 31, 1998	B		\$38,625,157.04
Increased by Receipts:			
HUD Relocation Assistance Programs	B-3	9,307,748.00	
HUD Community Development Block Grants	B-4	3,782,797.22	
HUD Home Investment Grants	B-5	1,057,039.52	
Premium on Purchase of FHLB Bonds	B-6	11,445.00	
HUD Shelter Plus Care Grants Receivable	B-7	85,038.00	
HUD Emergency Shelter Grants Receivable	B-7a	127,600.87	
Taxes Receivable	B-8	18,636,605.09	
Reserve for Relocation Assistance	B-9	293,097.83	
Reserve for Community Development Block Grants	B-10	20,480.49	
Reserve for Investment Grant	B-11	206,920.09	
Reserve for Temporary Assistance			
to Needy Families	B-12a	3,444,046.45	
Other Trust Fund Reserves	B-13	46,915,147.00	
Resource Recovery Investment Tax Fund	B-14	843,907.50	
Retiree Benefits	B-15	478,344.28	
		<hr/>	
			85,210,217.34
			<hr/>
			123,835,374.38

TRUST FUND

STATEMENT OF CASH AND INVESTMENTS

**Exhibit B-1
Sheet 2 of 2**

	<u>Ref.</u>		
Decreased by Disbursements:			
Reserve for HUD Relocation Assistance Programs	B-9	8,216,311.22	
Reserve for Community Development Block Grants	B-10	3,817,639.85	
Reserve for HUD Home Investment Grants	B-11	839,950.34	
Reserve for HUD Shelter Plus Care	B-11a	84,953.00	
Reserve for Temporary Assistance to Needy Families	B-12a	2,902,269.22	
Other Trust Fund Reserves	B-13	59,204,607.44	
Reserve for Resource Recovery Investment Tax Fund	B-14	1,623,497.93	
Retiree Benefits	B-15	474,706.55	
		<hr/>	77,163,935.55
Balance December 31, 1999	B		<hr/> <hr/>
<u>Analysis of Balance</u>			
Cash			\$ 5,970,649.75
New Jersey Cash Management Fund			<hr/> 40,700,789.08
Cash and Cash Equivalents			<hr/> <hr/>

Supplementary Information

COUNTY OF MONMOUTH

TRUST FUND

Exhibit B-2

STATEMENT OF EMPLOYEES INVESTMENT

NATIONAL ASSOCIATION OF COUNTIES

DEFERRED COMPENSATION FUND

	<u>Ref.</u>	
Balance December 31, 1998	B	\$44,290,191.35
Increased:		
Net Additions to Fund Assets	B-12	<u>9,260,645.35</u>
Balance December 31, 1999	B	<u><u>\$53,550,836.70</u></u>

Supplementary Information

TRUST FUND

Exhibit B-3

SCHEDULE OF ACCOUNTS RECEIVABLE

H.U.D. RELOCATION ASSISTANCE PROGRAMS

	<u>Ref.</u>	
Balance December 31, 1998	B	\$ 6,599,481.20
Increased:		
Receivables		<u>7,933,622.00</u>
		14,533,103.20
Decreased by:		
Receipts	B-1	<u>9,307,748.00</u>
Balance December 31, 1999	B	<u><u>\$ 5,225,355.20</u></u>

SCHEDULE OF ACCOUNTS RECEIVABLE

Exhibit B-4

COMMUNITY DEVELOPMENT BLOCK GRANTS

	<u>Ref.</u>	
Balance December 31, 1998	B	\$ 6,167,815.40
Increased by:		
Community Development Block Grant		<u>3,697,000.00</u>
		9,864,815.40
Decreased by:		
Receipts	B-1	<u>3,782,797.22</u>
Balance December 31, 1999	B	<u><u>\$ 6,082,018.18</u></u>

Supplementary Information

TRUST FUND

Exhibit B-5

SCHEDULE OF H.U.D. HOME INVESTMENT

GRANT RECEIVABLES

	<u>Ref.</u>	
Balance December 31, 1998	B	\$ 2,187,081.45
Increased:		
Home Investment Grants		<u>1,064,000.00</u>
		3,251,081.45
Decreased by:		
Receipts	B-1	<u>1,057,039.52</u>
Balance December 31, 1999	B	<u><u>\$ 2,194,041.93</u></u>

Supplementary Information

TRUST FUND

SCHEDULE OF PREMIUM ON
PURCHASE OF F.H.L.B. BONDS

	<u>Ref.</u>	
Balance December 31, 1998	B	\$ 11,445.00
Decreased by:		
Receipt	B-1	<u>11,445.00</u>
Balance December 31, 1999	B	<u><u>\$ -</u></u>

SCHEDULE OF H.U.D. SHELTER PLUS CARE

Exhibit B-7

GRANTS RECEIVABLE

	<u>Ref.</u>	
Balance December 31, 1998	B	\$ 300,058.00
Decreased by:		
Receipts	B-1	<u>85,038.00</u>
Balance December 31, 1999	B	<u><u>\$ 215,020.00</u></u>

SCHEDULE OF H.U.D. EMERGENCY SHELTER

Exhibit B-7a

GRANTS RECEIVABLE

	<u>Ref.</u>	
Balance December 31, 1998	B	\$ 134,076.88
Increased by:		
Accounts Receivable		<u>131,000.00</u>
		265,076.88
Decreased by:		
Receipts	B-1	<u>127,600.87</u>
Balance December 31, 1999		<u><u>\$ 137,476.01</u></u>

Supplementary Information

COUNTY OF MONMOUTH

TRUST FUND

SCHEDULE OF TAXES RECEIVABLE FOR LIBRARY,

Exhibit B-8

HEALTH AND OPEN SPACE FUNDS

	Ref.	Total	Library Fund	Health Fund	Open Space Fund
Balance December 31, 1998	B	\$ 285,803.09	123,551.77	20,546.76	141,704.56
Increased by:					
1999 Tax Levy		18,350,802.00	7,295,391.00	1,055,411.00	10,000,000.00
Levy for Added and Omitted Taxes		371,790.79	162,156.58	21,369.08	188,265.13
Total Balance and Increase		18,722,592.79	7,457,547.58	1,076,780.08	10,188,265.13
		19,008,395.88	7,581,099.35	1,097,326.84	10,329,969.69
Decreased by:					
1999 Tax Levy		18,350,802.00	7,295,391.00	1,055,411.00	10,000,000.00
Levy for Added and Omitted Taxes Prior Year		285,803.09	123,551.77	20,546.76	141,704.56
Balance December 31, 1999	B-1	18,636,605.09	7,418,942.77	1,075,957.76	10,141,704.56
	B	\$ 371,790.79	162,156.58	21,369.08	188,265.13

Supplementary Information

COUNTY OF MONMOUTH

TRUST FUND

SCHEDULE OF RESERVE FOR H.U.D., R.A.P. GRANTS

Exhibit B-9

	Ref.	Total	Appropriations	Funds Escrow	Interest
Balance December 31, 1998	B	\$ 8,238,615.36	7,887,146.41	100,223.15	251,245.80
Increased:					
Receipts	B-1	308,907.15	172,044.44	64,203.48	72,659.23
Receivables and Spending Reserves		7,933,622.00	7,933,622.00	-	-
Total Increases and Balances		8,242,529.15	8,105,666.44	64,203.48	72,659.23
		16,481,144.51	15,992,812.85	164,426.63	323,905.03
Decreased by:					
Disbursements	B-1	8,216,311.22	8,197,215.86	19,095.36	-
Balance December 31, 1999	B	\$ 8,264,833.29	7,795,596.99	145,331.27	323,905.03

Supplementary Information

Exhibit B-10

COUNTY OF MONMOUTH

TRUST FUND

SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANTS

AUTHORIZATION RESERVES

Year	Balance Dec. 31, 1998	Transferred Allocation	Receipts	Disbursements	Balance Dec. 31, 1999
Twentieth Year - 1994	\$ 182,036.00		25.00	25.00	182,036.00
Twenty-First Year - 1995	633,669.65		10,470.00	149,654.62	494,485.03
Twenty-Second Year - 1996	457,040.30	(84,648.21)	3,564.64	161,405.51	214,551.22
Twenty-Third Year - 1997	1,535,646.70	(332,145.17)		460,907.79	742,593.74
Twenty-Fourth Year - 1998	3,374,691.49	3,696,544.42		688,504.28	3,008,040.14
Twenty-Fifth Year - 1999		510,504.90	6,420.85	2,357,142.65	1,534,474.59
	<u>\$6,183,084.14</u>	<u>3,790,255.94</u>	<u>20,480.49</u>	<u>3,817,639.85</u>	<u>6,176,180.72</u>

Ref.

B

B-1

B-1

B

Supplementary Information

TRUST FUND

Exhibit B-11

SCHEDULE OF H.U.D. - HOME INVESTMENT GRANTS RESERVE

Balance December 31, 1998	Ref. B		\$ 2,200,850.11
Increased:			
Receipts	B-1	206,920.09	
Accounts Receivable		<u>1,064,000.00</u>	
			<u>1,270,920.09</u>
			3,471,770.20
Decreased by:			
Disbursements	B-1		<u>839,950.34</u>
Balance December 31, 1999	B		<u><u>\$ 2,631,819.86</u></u>

SCHEDULE OF H.U.D. SHELTER PLUS CARE RESERVE

Exhibit B-11a

Balance December 31, 1998	Ref. B		\$ 301,411.00
Increased by:			
Receipts	B-1		<u>301,411.00</u>
Decreased by:			
Disbursements	B-1		<u>84,953.00</u>
Balance December 31, 1999	B		<u><u>\$ 216,458.00</u></u>

Supplementary Information

TRUST FUND

SCHEDULE OF TEMPORARY ASSISTANCE

Exhibit B-12

TO NEEDY FAMILIES

	<u>Ref.</u>	
Balance December 31, 1998	B	\$ 668,881.08
Increased by:		
Receipts	B-1	<u>3,444,046.45</u>
		4,112,927.53
Decreased by:		
Disbursements	B-1	<u>2,902,269.22</u>
Balance December 31, 1999	B	<u><u>\$ 1,210,658.31</u></u>

Supplementary Information

COUNTY OF MONTMOUTH

TRUST FUND

Exhibit B-13
Sheet 1 of 4

SCHEDULE OF OTHER TRUST FUND RESERVES

Description	Balance		Receipts & Adjustments		Disbursements		Balance	
	Dec. 31, 1998						Dec. 31, 1999	
MC TB Control Board	\$ 134,241.31		13,085.50		21,104.23		126,222.58	
MC AVA Payroll	7,345.32		202,000.00		117,531.64		91,813.68	
MC AVA	114,803.15		33,993.52		71,679.81		77,116.86	
Special School Funds - Helping Teachers	32.96						32.96	
Motor Vehicle Fines - Dedicated to Roads & Bridges	8,379,882.72		4,290,401.38		4,260,037.71		8,410,246.39	
Dept. Sealer Weights & Measures - Dedicated	414,911.86		155,592.90		15,802.21		554,702.55	
Pension Fund Reserve	155,361.04		100,000.00		81,781.68		173,579.36	
Allenwood Hospital - Special Account	5,000.00						5,000.00	
County Library Fund	4,959,249.18		11,143,885.75		9,903,233.98		6,199,900.95	
County Park System - Resale of Merchandise	6,195,807.05		4,958,487.13		4,181,893.95		6,972,400.23	
Board of Recreation Commissioners Donations								
Reserve Saving Act.	126,684.08		21,204.36		20,767.33		127,121.11	
Special Trust Funds	3,341.27						3,341.27	
Planning Board Performance Bond Deposits	1,970,278.69		160,415.27		1,879.00		2,128,814.96	
Planning Board Performance Bond Refundable	346,299.61		138,018.00		70,702.00		413,615.61	
Insurance N.J. U.I.B. Compensation	1,365,162.37		31,235.10		251,571.39		1,144,826.08	
Insurance N.J. U.I.B. Compensation AVA	427.27		248.30		471.01		204.56	
NJDOL - N.J. EWDA/HCRA of 1992	21,186.34		256,952.09		255,519.87		22,618.56	
MCDSS Disability Account	126.32						126.32	
County Health Department	1,395,129.07		3,737,837.31		3,476,734.48		1,656,231.90	
Self Funded Health Benefits Insurance Fund	2,093,578.01		6,019,301.10		7,701,109.57		411,769.54	
Health Care - USI Flexible Spend FY'99/'00			17,420.00		17,225.03		194.97	
Health Care - IAA Flexible Spend FY'99/'00			40,220.00		37,850.16		2,369.84	
Health Care - BPA Flexible Spend FY'97/'98	12,578.29						12,578.29	

COUNTY OF MONMOUTH

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

Description	Balance	Receipts	Disbursements	Balance
	Dec. 31, 1998	& Adjustments		Dec. 31, 1999
Health Care-BPA Flexible Spend FY'98/'99	6,363.74	48,525.00	50,664.23	4,224.51
Bankers Life Insurance - Vol. Employee Plan	12,144.94	146,189.66	146,793.04	11,541.56
Fifth Wednesday Squires Club	11,948.83	5,303.00	6,167.47	11,084.36
N.J. Dept. of Education - CETA	104.28			104.28
Economic Development Seminar	2,415.00			2,415.00
Contribution to Iran Hostage Memorial	440.00			440.00
Memorial Fund - Memory of Sherrilyn Goddard	118.07			118.07
Tax Board Dedicated Revenue	33,416.85	89,500.00	60,230.14	62,686.71
Highway Department Contractor Deposits	77,650.63	76,950.00	51,175.00	103,425.63
Highway Department Contractor Cash Deposits	33,161.00	6,785.00	6,795.00	33,151.00
Advisory Commission on Status of Women	2,137.24			2,137.24
Reserve for Seized Money	1,080,627.07	838,795.65	835,941.28	1,083,481.44
MCPO Asset Management Account (AMA)		25,654.45	11,563.96	14,090.49
County Clerk - Dedicated Recording Fees	805,797.71	375,012.00	250,893.90	929,915.81
County Clerk - Dedicated Recording Fees PR	35,882.85		17,502.79	18,380.06
Surrogate Office - Dedicated Trust Fund	5,818.04	12,302.20	2,304.29	15,815.95
Long Branch-Mt. Laurel Rehabilitation O/E	267,721.73	(82,500.00)	178,439.00	6,782.73
Long Branch-Mt. Laurel Rehabilitation P/R	4,187.14	82,500.00	73,218.28	13,468.86
Wall Twp. Housing Rehabilitation Prog.		150,000.00	46,960.00	103,040.00
Reserve for Repairs	4,500.00			4,500.00
Self Insurance Retention - Variable Liability Coverage	656,290.44		154,932.45	501,357.99
Reserve for Liability Self Insurance - MCDSS	140,000.00			140,000.00

COUNTY OF MONMOUTH

TRUST FUND

Exhibit B-13
Sheet 3 of 4

SCHEDULE OF OTHER TRUST FUND RESERVES

Description	Balance	Receipts	Disbursements	Balance
	Dec. 31, 1998	& Adjustments		Dec. 31, 1999
Reserve for Auto Self Insurance - MCDSS	145,000.00			145,000.00
Prosecutor's Law Enforcement Trust Fund	263,183.24	330,130.06	125,325.07	467,988.23
P.L.E.T.F. - 10% Fund	12,565.00	60,661.09	50,994.29	22,231.80
Federal Forfeiture Sharing Fund	4,390.04	16,048.83	164.89	20,273.98
MCPC - Utility Right-of-Way Rental	32,963.46	3,555.15		36,518.61
M.C. Sheriff - Law Enforcement Trust Fund	28,626.49	10,756.81	1,213.00	38,170.30
Invasion of Normandy - Video Tape Program		2,921.00	1,376.16	1,544.84
M.C. Mosquito Extermination Crime Realty	56,672.00			56,672.00
WIB/JTPA - Scholarship Fund	5,141.80	12,720.00	11,507.46	6,354.34
Liberty Triumphant Brick Fund		4,700.00	4,700.00	
Employee Funded Holiday Party	1,601.66	5,850.00	808.56	6,643.10
Old Mill Estates - Development Agreement	5,053.00		816.00	4,237.00
American Living Home & Community Dev. Agreement	15,000.00			15,000.00
Hovnanian Country Village Howell - Dev. Agreement	10,040.00	3,840.00	4,990.50	8,889.50
V.J. Russo - Shrewsbury Chase - Dev. Agreement	6,797.50		493.50	6,304.00
Kaufman Inc. - Marlboro Plaza - Dev. Agreement	6,162.50		6,072.50	90.00
Woodbury Oaks - Marlboro	22,480.00		2,990.00	19,490.00
Sudler Prop/Edwards Supmkt-Develop Agree	25,000.00			25,000.00
Bhaskar Halari / Rt.522 Englishtown, Dev. Agreement		10,000.00	159.00	9,841.00
Relocation Assistance - Smith (Bayshore)	766.64			766.64

COUNTY OF MONMOUTH
TRUST FUND
SCHEDULE OF OTHER TRUST FUND RESERVES

Description	Balance	Receipts	Disbursements	Balance
	Dec. 31, 1998	& Adjustments		Dec. 31, 1999
Relocation Assistance - Cheche (Bayshore)	8,864.72			8,864.72
Relocation Assistance - Daly (Bayshore)	7,056.00			7,056.00
Open Space Preservation - Acquisition	116,768.46	4,875,139.78	1,481,555.49	3,510,352.75
Open Space Preservation - Development	2,000,000.00	1,999,999.78	45,906.20	3,954,093.58
MClA - Rental Payments		3,669,170.13	3,669,170.13	
Monmouth County Registered Bond & Coupon Fund Reserve for Escrow		412.50	412.50	
	835,878.92	13,051,826.79	13,049,483.13	838,222.58
M.C. Dependent Care Assistance Plan	2,052.00	89,117.83	78,785.39	12,384.44
Reserve for Trust A/C Control M.C.D.S.S.	188,837.27	8,124,659.13	8,082,857.32	230,639.08
HUD, CDBG, H.I.P. Mortgage Repayment	150,441.90	75,405.00	91,736.37	134,110.53
HUD, Emergency Shelter, S-99-UC-34-0018		131,000.00	57,404.47	73,595.53
HUD, Emergency Shelter, S-98-UC-34-0018	119,090.11		55,209.63	63,880.48
	<u>\$34,952,584.18</u>	<u>65,573,228.55</u>	<u>59,204,607.44</u>	<u>41,321,205.29</u>

Ref. B B-1 B

Taxes Receivable	\$18,636,605.09
Cash Receipts	46,915,147.00
Adjustments	<u>21,476.46</u>
	<u>\$65,573,228.55</u>

Supplementary Information

TRUST FUND

Exhibit B-14

SCHEDULE OF RESERVE FOR RESOURCE

RECOVERY INVESTMENT TAX FUND

	<u>Ref.</u>	
Balance December 31, 1998	B	\$ 1,457,740.97
Increased:		
Receipts	B-1	<u>843,907.50</u>
		2,301,648.47
Decreased by:		
Disbursements	B-1	<u>1,623,497.93</u>
Balance December 31, 1999	B	<u>\$ 678,150.54</u>

SCHEDULE OF RESERVE FOR RETIREES HEALTH BENEFITS

Exhibit B-15

	<u>Ref.</u>	
Balance December 31, 1998	B	\$ 3,789.69
Increased by:		
Receipts	B-1	<u>478,344.28</u>
		482,133.97
Decreased by:		
Disbursements	B-1	<u>474,706.55</u>
Balance December 31, 1999	B	<u>\$ 7,427.42</u>

Supplementary Information

COUNTY OF MONMOUTHGENERAL CAPITAL FUND

Exhibit C-2

SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 1998:			
Cash	C	\$ 1,811,022.23	
N.J. Cash Management Fund	C	<u>27,138,265.08</u>	28,949,287.31
Increased by Receipts:			
Budget Appropriations:			
County College		2,500,000.00	
Capital Improvement Fund	C-19	1,300,000.00	
Capital Improvements	C-17	1,670,000.00	
Serial Bonds	C-11	34,200,000.00	
Green Acres - Loan Program	C-15	5,796,513.00	
Other Reserves	C-16	2,487.00	
Accounts Receivable - State Agencies	C-4	4,689,919.37	
Other Receivables	C-4a	<u>356,392.26</u>	50,515,311.63
			<u>79,464,598.94</u>
Decreased by Disbursements:			
Improvement Authorizations	C-16	45,054,137.34	
Current Operating Fund	C-10	51,078.61	
			<u>45,105,215.95</u>
Balance December 31, 1999:			
Cash	C	188,088.09	
N.J. Cash Management Fund	C	<u>34,171,294.90</u>	<u>\$34,359,382.99</u>

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

ANALYSIS OF GENERAL CAPITAL CASH

	Balance		Receipts	Disbursements	Transfers		Balance Dec. 31, 1999
	Dec. 31, 1998	Dec. 31, 1998			From	To	
Fund Balance	\$ 2,746,360.83					1,672,243.17	4,418,604.00
Capital Improvement Fund	581,766.72	1,300,000.00			1,245,000.00		636,766.72
Contractors' Retainage	91,880.86			15,909.25			75,971.61
Reserve for Scrip Redemption	1,509.63						1,509.63
Reserve for Budgeted Capital Improvements	1,245,000.00	1,670,000.00			1,245,000.00		1,670,000.00
Due to Current Fund	51,078.61			51,078.61			
Accounts Receivable:							
State Agencies	(6,073,035.91)	4,689,919.37			2,200,000.00	66,733.27	(3,516,383.27)
Green Acres Trust	(2,500,000.00)	2,500,000.00					
Other	(680,476.15)	356,392.26					(324,083.89)
Improvement Authorizations							
85-3	12,390.25						12,390.25
87-109	380,000.00				380,000.00		
88-5	16,770.53			9,401.05			7,369.48
89-1	1,883,290.74			2,187.50	43,743.93		1,837,359.31
90-2	498,808.79	2,600,000.00		341,729.22			2,757,079.57
91-1	2,294,074.16	305,000.00		243,931.27			2,355,142.89
92-5	511,150.86			381,988.22			129,162.64
92-6	100.00						100.00
93-2	895,182.96	1,849,000.00		1,631,997.25			1,112,185.71
93-101/2	14,065.57			11,349.03			2,716.54
94-1	2,569,007.97			1,118,730.00	22,546.18		1,427,731.79

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

ANALYSIS OF GENERAL CAPITAL CASH

	Balance Dec. 31, 1998	Receipts	Disbursements	Transfers		Balance Dec. 31, 1999
				From	To	
Improvement Authorizations (Continued)						
94-2	162,910.56		39,809.68			123,100.88
94-3	130,696.44					130,696.44
94-101	313,214.62		264,067.98			49,146.64
95-1	(1,197,384.56)	3,950,000.00	2,254,070.22	1,140,387.01		(641,841.79)
95-101	170,477.62		29,192.68			141,284.94
96-01	125,299.72		124,907.72			392.00
96-02	3,790,408.90	9,520,000.00	6,173,109.10			7,137,299.80
96-101	1,376,853.01		100,004.56			1,276,848.45
97-1	516,695.23	500,000.00	1,009,338.40			7,356.83
97-2	3,222,105.35		995,896.83			2,226,208.52
97-3	5,240,348.37	2,995,000.00	2,993,863.74	152,299.32		5,089,185.31
97-101	952,625.00		880,263.19			72,361.81
98-1	6,091,914.66	8,080,000.00	10,974,265.93			3,197,648.73
98-3	1,400,000.00		10,804.50			1,389,195.50
98-4	(421,902.57)	3,000,000.00	2,252,499.68			325,597.75
98-5	(166,889.46)	7,200,000.00	9,320,283.55			(2,287,173.01)
98-7	2,702,988.00		995,596.07			1,707,391.93
98-101			231,731.63		1,245,000.00	1,013,268.37
99-1			1,396,764.49		3,445,000.00	2,048,235.51
99-2			206,659.81			(206,659.81)
99-3			1,043,784.79			(1,043,784.79)
	<u>\$ 28,949,287.31</u>	<u>50,515,311.63</u>	<u>45,105,215.95</u>	<u>6,428,976.44</u>	<u>6,428,976.44</u>	<u>34,359,382.99</u>
	C-2					C-2

Ref.

Supplementary Information

Exhibit C-4

COUNTY OF MONMOUTH
GENERAL CAPITAL FUND

SCHEDULE OF ACCOUNTS RECEIVABLE - STATE AGENCIES

Ref.	N.J.D.O.T.				Historical Trust 91-01	Agricultural Commission			N.J.D.E.P. 95-01
	Roads 91-01	Roads 98-01	Roads 99-01	Roads 99-01		98-01	97-03	99-01	
	Total								
	\$6,073,035.91	500,000.00	500,000.00	393,549.47	4,190,000.00	864,486.44	75,000.00		
	2,200,000.00	50,000.00	500,000.00	393,549.47	4,190,000.00	864,486.44	75,000.00		
	8,273,035.91	50,000.00	500,000.00	393,549.47	4,190,000.00	864,486.44	75,000.00		
	66,733.27								
	4,689,919.37			168,952.30	3,512,616.74	66,733.27			
	4,756,652.64	-		168,952.30	3,512,616.74	797,753.17			
	\$3,516,383.27	50,000.00	500,000.00	224,597.17	677,383.26	-			75,000.00

Increased by:
Ordinances
Total Increase and Balances

Decreased by:
Cancelled
Receipts

Balance December 31, 1998

Balance December 31, 1999

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-4a

SCHEDULE OF ACCOUNTS RECEIVABLE - OTHER

	<u>Ref.</u>	<u>Total</u>	<u>Roads Ocean County</u>	<u>Municipal Other</u>
Balance Decmeber 31, 1998	C-16	\$ 680,476.15	100,000.00	580,476.15
Decreased by:				
Receipts	C-2	<u>356,392.26</u>		<u>356,392.26</u>
Balance December 31, 1999	C	<u>\$ 324,083.89</u>	<u>100,000.00</u>	<u>224,083.89</u>

Supplementary Information

Exhibit C-5

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

COUNTY COLLEGE CAPITAL PROJECTS - CHAPTER 12, P.L. 1971

	<u>Ref.</u>	<u>Total</u>	<u>7-1-93</u>	<u>9-1-95</u>	<u>0-0-97</u>	<u>6-25-98</u>
Balance December 31, 1998	C	\$15,645,000.00	475,000.00	1,400,000.00	6,570,000.00	7,200,000.00
Decreased by:						
State Appropriations	C-12	1,405,000.00	475,000.00	200,000.00	730,000.00	
Balance December 31, 1999	C	\$14,240,000.00	-	1,200,000.00	5,840,000.00	7,200,000.00

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-6

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

VOCATIONAL SCHOOL FOR THE HANDICAPPED

CHAPTER 74, P.L. 1978

	<u>Ref.</u>	
Balance December 31, 1998	C	\$ 749,000.00
Decreased by:		
Budget Appropriation - State of New Jersey	C-13	<u>150,000.00</u>
Balance December 31, 1999	C	<u><u>\$ 599,000.00</u></u>

Supplementary Information

Exhibit C-7

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

COUNTY COLLEGE CAPITAL PROJECTS - CHAPTER 12, P.L. 1971

	<u>Ref.</u>	<u>Total</u>	<u>Ordinances</u>	
			<u>95-01</u>	<u>93-02</u>
Balance December 31, 1998	C	\$ 2,500,000.00	1,625,000.00	875,000.00
Decreased by:				
Receipts	C	\$ 2,500,000.00	1,625,000.00	875,000.00

Supplementary Information

COUNTY OF MONMOUTHGENERAL CAPITAL FUND

Exhibit C-8

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 1998	<u>Ref.</u> C		\$ 184,547,932.34
Increased by:			
General Obligation Bonds Issued	C-11	27,000,000.00	
Green Acres Loan Program	C-15	<u>5,796,513.00</u>	
			<u>32,796,513.00</u>
			217,344,445.34
Decreased by:			
Budget Appropriations for:			
General Obligation Bonds	C-11	20,965,000.00	
Green Acres Trust Loan - Other Programs	C-15	551,495.74	
Public School Facilities Loan Program	C-14	<u>213,256.42</u>	
			<u>21,729,752.16</u>
Balance December 31, 1999	C		<u><u>\$ 195,614,693.18</u></u>

Supplementary Information

COUNTY OF MONMOUTH
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION

UNFUNDED

Number	Improvement Description	Balance Dec. 31, 1998	1999 Authorizations	Bonds Issued	Other Credits	Balance Dec. 31, 1999
90-02	Various Improvements	\$ 3,562,000.00	95,000.00	2,600,000.00		1,057,000.00
91-01	Various Capital Improvements		305,000.00	305,000.00	1,849,000.00	
93-02	Various Improvements	1,849,000.00				1,692,000.00
95-01	Various Improvements	5,642,000.00			3,950,000.00	3,084,000.00
96-02	Various Capital Improvements	8,084,000.00	4,520,000.00	9,520,000.00		
97-01	Renovation of Monmouth County Vocational School	500,000.00		500,000.00		
97-03	Various Improvements	8,967,000.00	140,000.00	2,995,000.00		6,112,000.00
98-01	Various Capital Improvements	29,570,000.00	2,950,000.00	8,080,000.00		24,440,000.00
98-04	Renovations Vocational School	3,000,000.00		3,000,000.00		
98-05	Expansion/Renov. Brookdale	5,670,000.00				5,670,000.00
99-01	Various Improvements		16,450,000.00			16,450,000.00
99-02	Improvements to Brookdale Community College		7,800,000.00			7,800,000.00
99-03	Renovation and Expansion of County Vocational School Facilities		8,630,000.00			8,630,000.00
		<u>\$ 66,844,000.00</u>	<u>40,890,000.00</u>	<u>27,000,000.00</u>	<u>5,799,000.00</u>	<u>74,935,000.00</u>
		C	C-16	C-11		C
					1,849,000.00	
					250,000.00	
					3,697,513.00	
					2,487.00	
					<u>\$ 5,799,000.00</u>	

Green Acres Grants:

- Ord. 93-02
- Ord. 95-01
- NJDEP:
- Ord. 95-01
- Cancelled

Supplementary Information

COUNTY OF MONMOUTHGENERAL CAPITAL FUND

Exhibit C-10

SCHEDULE OF DUE TO CURRENT OPERATING FUND

Balance December 31, 1998	<u>Ref.</u> C	\$ 51,078.61
Decreased by:		
Disbursements	C-2	<u>51,078.61</u>
Balance December 31, 1999	C	<u>\$ -</u>

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

Exhibit C-11

Purpose	Date of Issue	Original Issue	Maturity Date	Maturity Dec. 31, 1999		Interest Rate	Balance Dec. 31, 1998		Increased	Decreased	Balance Dec. 31, 1999	
				Amount			\$					
General Improvements	12-01-88	14,000,000.00	12-1-00	\$ 1,000,000.00		Var.	2,300,000.00		1,300,000.00		1,000,000.00	
General Improvements	8-01-90	38,200,000.00		3,450,000.00		6.625%	3,450,000.00		3,450,000.00		-	
General Improvements	6-15-91	18,445,000.00	7-15-00-01	1,700,000.00		6.2%	5,100,000.00		1,700,000.00		3,400,000.00	
General Improvements	7-01-92	25,300,000.00	7-01-00-04	2,200,000.00		5.04%	13,200,000.00		2,200,000.00		11,000,000.00	
Refunding Bonds of 1992	3-01-92	34,060,000.00		3,160,000.00		5.3%	3,160,000.00		3,160,000.00		-	
Refunding Bonds of 1993	7-01-93	6,610,000.00	7-1-00	970,000.00		4.75%	2,265,000.00		1,295,000.00		970,000.00	
General Improvements	7-01-93	10,000,000.00	7-01-00-03	1,050,000.00		4.35%	5,250,000.00		1,050,000.00		4,200,000.00	
General Improvements	10-15-94	10,125,000.00	10-15-00-02	1,350,000.00		5.30%	5,400,000.00		1,350,000.00		4,050,000.00	
General Improvements	9-01-95	23,000,000.00	9-01-00-05	Variable		Var.	19,950,000.00		2,250,000.00		17,700,000.00	
General Improvements	10-01-95	30,000,000.00	10-01-00-11	Variable		Var.	27,250,000.00		1,500,000.00		25,750,000.00	
General Improvements	8-01-97	33,000,000.00	8-1-00-12	Variable		Var.	31,500,000.00		1,600,000.00		29,900,000.00	
General Improvements	7-1-98	33,000,000.00	8-1-00	2,840,000.00		Var.	33,000,000.00				33,000,000.00	
General Improvements	7-15-99	27,000,000.00	7-15-00	980,000.00		Var.		27,000,000.00			27,000,000.00	
Refunding Bonds	7-01-98	14,195,000.00	8-1-00-06	Variable		Var.	13,845,000.00		110,000.00		13,735,000.00	
							\$ 165,670,000.00		27,000,000.00		20,965,000.00	171,705,000.00

Ref. C C C-2,8 C-8 C

Budget	\$	-	20,965,000.00
Cash		27,000,000.00	-
		\$27,000,000.00	20,965,000.00

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF COUNTY COLLEGE SERIAL BONDS

CHAPTER 12, P.L. 1971

Date of Issue	Original Amount	Maturity Dec. 31, 1999		Interest Rate	Balance Dec. 31, 1998	Increased by Sale of Bonds	Paid by Budget Appropriation	Balance Dec. 31, 1999
		Date	Amount					
7-1-93	\$ 2,080,000.00			4.75%	\$ 475,000.00		475,000.00	-
9-1-95	2,000,000.00	9-01-00-05	200,000.00	Var.	1,400,000.00		200,000.00	1,200,000.00
8-1-97	7,300,000.00	8-01-00-07	730,000.00	Var.	6,570,000.00		730,000.00	5,840,000.00
7-15-99	7,200,000.00	7-15-00-09	720,000.00	Var.		7,200,000.00		7,200,000.00
					\$ 8,445,000.00	\$ 7,200,000.00	1,405,000.00	14,240,000.00

Ref. C

C-2

C-5

C

Exhibit C-13

COUNTY OF MONMOUTH
GENERAL CAPITAL FUND

SCHEDULE OF COUNTY VOCATIONAL SCHOOL BONDS

CHAPTER 74, P.L. 1978

Purpose	Date of Issue	Original Amount	Maturity Dec. 31, 1999		Interest Rate	Balance Dec. 31, 1998	Balance Dec. 31, 1999
			Date	Amount			
County Vocational School	3-01-83	\$2,375,000.00	3-1-00-02	\$ 150,000.00	8.25%	\$ 749,000.00	599,000.00
			3-01-03	149,000.00			
					Ref. C	C	C

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-14

SCHEDULE OF NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY

PUBLIC SCHOOL FACILITIES LOAN ASSISTANCE PROGRAM

	<u>Ref.</u>	
Balance December 31, 1998	C	\$ 3,677,764.53
Decreased by:		
Budget Appropriation for Principal Payment	C-8	<u>213,256.42</u>
Balance December 31, 1999	C	<u><u>\$ 3,464,508.11</u></u>

Note: The loans consist of school facilities and small projects income.

The School Facilities Loans were issued July 15, 1993 and mature July 15, 2013. The loans bear interest at the rate of 1 1/2% per annum payable semi-annually, and principal is payable annually in nineteen equal installments of \$118,421.05.

The Small Project Loans were issued July 15, 1993 and mature July 15, 2013. The loans bear interest at the rate of 5.288% payable semi-annually. The loans are direct reduction loans in which principal will be paid annually in nineteen installments until maturity.

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOAN PROGRAM

VARIOUS AGREEMENTS

	Ref.	Total	Clayton Park Ord. 88-05	Bayshore Park Ord. 93-02	Valley Stream and Monmouth Scout Camp Ord. 92-06	Fisherman's Cove Ord. 94-01	7 President's Park Ord. 95-01
Balance December 31, 1998	C	\$ 15,200,167.81	1,952,150.00	2,900,500.00	7,329,178.03	3,018,339.78	
Increased by:							
Reclassification		805,740.00			805,740.00		
Receipts	C-2,8	5,796,513.00	1,103,590.00	1,849,000.00	2,593,923.00		250,000.00
		21,802,420.81	3,055,740.00	4,749,500.00	10,728,841.03	3,018,339.78	250,000.00
Decreased by:							
Reclassification		805,740.00	805,740.00				
Budget Appropriation	C-8	551,495.74			174,599.28	376,896.46	
Balance December 31, 1999	C	\$ 20,445,185.07	2,250,000.00	4,749,500.00	10,554,241.75	2,641,443.32	250,000.00

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Description	Balance January 1, 1999		1999 Authorizations	Transfer	Expended	Authorizations Cancelled	Balance Dec. 31, 1999	
		Funded	Unfunded					Funded	Unfunded
85-3	Various Capital Improvements	\$ 12,390.25						12,390.25	
87-109	Repairs to Matawan Bridge	380,000.00					380,000.00		
88-5	Acquisition of Parklands, Farmlands, and Parkland Development	16,770.53				9,401.05		7,369.48	
89-1	Various Capital Improvements & Land Acquisitions	1,883,290.74				2,187.50	43,743.93	1,837,359.31	
90-2	Various Capital Improvements & Land Acquisitions	498,808.79	3,562,000.00	100,000.00		341,729.22		2,762,079.57	1,057,000.00
91-1	Various Capital Improvements	2,294,074.16		325,000.00		243,931.27		2,375,142.89	
92-5	Various Capital Improvements	511,150.86				381,988.22		129,162.64	
92-6	Acquisition of Land	100.00						100.00	
93-2	Various Capital Improvements	895,182.96	1,849,000.00			1,631,997.25		1,112,185.71	
93-101/2	Various Capital Improvements - Brookdale/Buildings & Grounds	14,065.57				11,349.03		2,716.54	
94-1	Various Capital Improvements	2,569,007.97				1,118,730.00	22,546.18	1,427,731.79	
94-2	Renovations Brookdale C.C.	162,910.56				39,809.68		123,100.88	
94-3	Renov./Recon. Correctional Facility	130,696.44						130,696.44	
94-101	Various Capital Improvements - Buildings & Grounds	313,214.62				264,067.98		49,146.64	
95-1	Various Capital Improvements		4,444,615.44			2,251,583.22	1,142,874.01		1,050,158.21
95-101	Various Capital Improvements - Buildings & Grounds	170,477.62				29,192.68		141,284.94	
96-1	Renov. Mon. Co. Vocational School	125,299.72				124,907.72		392.00	
96-2	Various Capital Improvements	3,790,408.90	8,084,000.00	4,750,000.00		6,173,109.10		7,367,299.80	3,084,000.00
96-101	Various Capital Improvements - Buildings & Grounds	1,376,853.01				100,004.56		1,276,848.45	

COUNTY OF MONMOUTH
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Description	Balance January 1, 1999		1999 Authorizations	Transfers	Expended	Authorizations Cancelled	Balance Dec. 31, 1999	
		Funded	Unfunded					Funded	Unfunded
97-1	Various Capital Improvements - Mon. Cty. Vocational School	516,695.23	500,000.00			1,009,338.40		7,356.83	
97-2	Various Capital Improvements - Brookdale C.C.	3,222,105.35				995,896.83		2,226,208.52	
97-3	Various Capital Improvements	5,240,348.37	8,967,000.00	150,000.00		2,993,863.74	152,299.32	5,099,185.31	6,112,000.00
97-101	Various - Buildings and Grounds	952,625.00				880,263.19		72,361.81	
98-1	Various Capital Improvements	6,091,914.66	29,570,000.00	3,100,000.00		10,974,265.93		3,347,648.73	24,440,000.00
98-3	Various Capital Improvements	1,400,000.00				10,804.50		1,389,195.50	
98-4	Renov./Equip. Voc. School		2,578,097.43			2,252,499.68		325,597.75	
98-5	Expansion/Renov. Brookdale Community College	7,033,110.54	5,670,000.00			9,320,283.55		1,707,391.93	3,382,826.99
98-7	Acquisition of Real Property	2,702,988.00				995,596.07			
98-101	Various Capital Improvements - Buildings and Grounds			1,245,000.00		231,731.63		1,013,268.37	
99-1	Various Capital Improvements			19,480,000.00		1,396,764.49		1,633,235.51	16,450,000.00
99-2	Various Improvements			7,800,000.00		206,659.81			7,593,340.19
99-3	Brookdale Community College Renovation and Expansion County Vocational School			8,630,000.00		1,043,784.79			7,586,215.21
		<u>\$42,304,489.85</u>	<u>65,224,712.87</u>	<u>45,580,000.00</u>	<u>-</u>	<u>45,035,741.09</u>	<u>1,741,463.44</u>	<u>35,576,457.59</u>	<u>70,755,540.60</u>
		C	C			C-2		C	C
	N.J. Agriculture Commission			\$ 2,200,000.00					
	Capital Improvement Fund			1,245,000.00					
	Budgeted Capital Improvement:			1,245,000.00					
	Deferred Charges Unfunded			40,890,000.00					
				<u>\$45,580,000.00</u>					
	Deferred Charges Unfunded						\$ 1,672,243.17		
	Accounts Receivable - State						66,733.27		
	Cancelled						2,487.00		
							<u>\$ 1,741,463.44</u>		

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-17

SCHEDULE OF RESERVE FOR

BUDGETED CAPITAL IMPROVEMENTS

	<u>Ref.</u>	
Balance December 31, 1998	C	\$ 1,245,000.00
Increased by:		
Budget Appropriation for Improvements	C-2	<u>1,670,000.00</u>
		2,915,000.00
Decreased by:		
Improvement Authorization	C-16	<u>1,245,000.00</u>
Balance December 31, 1999	C	<u><u>\$ 1,670,000.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-18

SCHEDULE OF CONTRACTORS RETAINAGE

	<u>Ref.</u>	
Balance December 31, 1998	C	\$ 91,880.86
Decreased By:		
Disbursement for Retainage		<u>15,909.25</u>
Balance December 31, 1999		<u><u>\$ 75,971.61</u></u>

SCHEDULE OF CAPITAL IMPROVEMENT FUND

Exhibit C-19

	<u>Ref.</u>	
Balance December 31, 1998	C	\$ 581,766.72
Increased by:		
Budget Appropriation	C-2	<u>1,300,000.00</u>
		<u>1,881,766.72</u>
Decreased by:		
Appropriated for Improvements	C-16	<u>1,245,000.00</u>
Balance December 31, 1999	C	<u><u>\$ 636,766.72</u></u>

Supplementary Information

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF CASH AND CASH EQUIVALENTS

Exhibit D-5
Sheet 1 of 2

Balance December 31, 1998	Ref. D		\$ 48,823,012.40
Increased by Receipts:			
Restitution	D-13	1,300.00	
Host Community Benefits Tax	D-10	1,615,040.96	
Landfill Closure Taxes	D-7	1,245,597.83	
Utility Fees	D-3	24,292,146.57	
Interest on Escrow Reserve	D-9	736,689.02	
Unanticipated Revenue	D-3	<u>3,421,611.42</u>	
Total Receipts			<u>31,312,385.80</u>
			80,135,398.20
Decreased by Disbursements:			
Utility Fees(Net Over/Short)	D-7	28.86	
Landfill Closure Taxes	D-8	775,944.91	
Host Community Benefits Tax	D-10	1,587,033.25	
Appropriations	D-4	27,407,259.52	
Appropriation Reserves	D-15	2,409,564.87	
Refunds of Haulers Deposits	D-14	24,038.93	
Receipts in Excess of Billings	D-14	38,218.79	
Accrued Interest on Bonds	D-11	51,719.60	
Other Reserves		<u>480.88</u>	
			<u>32,294,289.61</u>
			47,841,108.59
Add : Increase In Investments			<u>10,000,000.00</u>
Balance December 31, 1999	D		<u><u>\$ 57,841,108.59</u></u>

RECLAMATION CENTER UTILITY FUND

Exhibit D-5

OPERATING FUND

Sheet 2 of 2

SCHEDULE OF CASH AND CASH EQUIVALENTS

	<u>Maturity</u> <u>Date</u>	<u>Interest Rate</u>	<u>Amount</u>
<u>Analysis of Cash and Cash Equivalents</u>			
<u>Cash Equivalents</u>			
N.J. Cash Management Fund G/L920-60055 #67105 & #103152	On Demand	Variable	\$ 44,788,811.21
<u>Cash</u>			
Cash on Deposit with Banks			<u>13,052,297.38</u>
			<u>\$ 57,841,108.59</u>

Ref.

D

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

150.

OPERATING FUND

Exhibit D-6

SCHEDULE OF INVESTMENTS

	<u>Ref.</u>	
	D	
Balance December 31, 1998		\$ 10,000,000.00
Less: Maturity of Investment		<u>\$ 10,000,000.00</u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

Exhibit D-7

SCHEDULE OF RECEIVABLE DUE FROM HAULERS FOR UTILITY REVENUE

	Ref.	Total	Utility Fees	Closure Taxes
Balance December 31, 1998	D	\$ 741,383.90	797,043.73	(55,659.83)
Increased by:				
Charges	D-3,8	25,525,580.65	24,292,146.57	1,233,434.08
Net Over/Short	D-1,5	28.86	28.86	-
Adjustments to Receivables		63,352.85	63,352.85	-
Total Increase		25,588,962.36	24,355,528.28	1,233,434.08
Total Balance and Increase		26,330,346.26	25,152,572.01	1,177,774.25
Decreased by:				
Closure Taxes Received	D-5,8	1,245,597.83		1,245,597.83
Utility Fees Received	D-5	24,292,146.57	24,292,146.57	
Total Decreases		25,537,744.40	24,292,146.57	1,245,597.83
Balance December 31, 1999	D	\$ 792,601.86	860,425.44	(67,823.58)

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

Exhibit D-8

SCHEDULE OF DUE FROM HAULERS FOR

SOLID WASTE AND LANDFILL CLOSURE TAXES

	Ref.	Solid Waste Recycling Tax \$1.50		Landfill Closure and Contingency Tax		Solid Waste Service Tax \$1.10		Recovery Investment Tax \$4.00	
		\$0.50	\$1.00	\$0.50	\$1.00	\$1.10	\$1.10		
Balance December 31, 1998	D-7	\$ (55,659.83)		(8,747.24)	(25,076.24)		(21,265.47)	(2,510.73)	
Increased by:									
Transferred to Escrow	D-9	457,489.17			457,489.17				
Payments to State	D-5	775,944.91		228,744.61		547,200.30			
Total Increases		1,233,434.08		228,744.61	457,489.17	547,200.30		-	
Total Increases and Balance		1,177,774.25		219,997.37	432,412.93	525,934.83		(2,510.73)	
Decreased by:									
Taxes Received	D-7	1,245,597.83		230,758.59	461,429.26	553,409.98			
Balance December 31, 1999	D-7	\$ (67,823.58)		(10,761.22)	(29,016.33)	(27,475.15)		(2,510.73)	
Analysis of Utility Taxes									
Balance December 31, 1998		\$ (55,659.83)							
Balance December 31, 1999		(67,823.58)							
Increase/(Decrease) in Balance		\$ (12,163.75)							

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

Exhibit D-9

SCHEDULE OF LANDFILL CLOSURE TAX ESCROW

	Ref.		
Balance December 31, 1998	D		\$ 12,339,434.78
Increased by Receipts:			
Transferred From Solid Waste and Landfill Closure Taxes	D-8	457,489.17	
Interest Earned	D-5	<u>736,689.02</u>	
			<u>1,194,178.19</u>
Balance December 31, 1999	D		<u><u>\$ 13,533,612.97</u></u>

SCHEDULE OF HOST COMMUNITY BENEFIT TAX PAYABLE

Exhibit D-10

	Ref.		
Balance December 31, 1998	D		\$ 380,242.96
Increased by:			
Collections	D-5		<u>1,615,040.96</u>
			<u>1,995,283.92</u>
Decreased by:			
Cash Disbursements	D-5		<u>1,587,033.25</u>
Balance December 31, 1999	D		<u><u>\$ 408,250.67</u></u>

Supplementary Information

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

Exhibit D-11

SCHEDULE OF ACCRUED INTEREST ON BONDS AND NOTES

Balance December 31, 1998	Ref. D	\$ 549,518.00
Increased by:		
Adjustment	D-1	0.10
		<u>549,518.10</u>
Decreased by:		
Appropriation Paid	D-5	<u>51,719.60</u>
Balance December 31, 1999	D	<u>\$ 497,798.40</u>

RESERVE FOR ENVIRONMENTAL LIABILITY

Exhibit D-12

Balance December 31, 1999 and December 31, 1998	Ref. D	<u>\$ 7,000,000.00</u>
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Supplementary Information

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

Exhibit D-13

STATEMENT OF RESTITUTION BY COURT ORDER

	<u>Ref.</u>	
Balance December 31, 1998	D	\$ 1,766.23
Increased By Adjustment		<u>7,533.77</u>
		\$ 9,300.00
Decreased By Restitution Collected	D-1,5	<u>1,300.00</u>
Balance December 31, 1999	D	<u><u>\$ 8,000.00</u></u>

STATEMENT OF HAULER DEPOSITS ON ACCOUNT

Exhibit D-14

	<u>Ref.</u>	
Balance December 31, 1998	D	\$ 687,639.51
Decreased by:		
Cancellation of Unclaimed Balances		6,709.59
Receipts in Excess of Billings - Hauler Accounts	D-5	38,218.79
Repayments	D-5	24,038.93
Applied to NSF Check Shortages		<u>1,458.91</u>
		<u>70,426.22</u>
Balance December 31, 1999	D	<u><u>\$ 617,213.29</u></u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF APPROPRIATION RESERVES

Exhibit D-15

	Balance		
	Dec. 31, 1998	Paid	Cancelled
Salaries and Wages	\$ 588,450.25		588,450.25
Other Expenses - Operating	7,744,369.08	2,409,564.87	5,334,804.21
	<u>\$ 8,332,819.33</u>	<u>2,409,564.87</u>	<u>5,923,254.46</u>

Ref.

D

D-5

D-1

Supplementary Information

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

Exhibit D-16

SCHEDULE OF CHANGES IN PREMIUMS ON INVESTMENTS

Balance December 31, 1998	<u>Ref.</u> D	\$ 7,630.00
Decreased by: Amortization		<u>\$ 7,630.00</u>

Supplementary Information

RECLAMATION CENTER UTILITY FUND

CAPITAL FUND

Exhibit D-17

SCHEDULE OF CASH AND CASH EQUIVALENTS

Balance December 31, 1998	Ref. D		\$ 13,939,728.51
Increased by:			
Decrease in Investments	D-18	1,710,245.70	
Total Increases			<u>1,710,245.70</u>
			15,649,974.21
Decreased by:			
Reduction in Improvement Authorizations	D-20	<u>11,023,592.45</u>	
			<u>11,023,592.45</u>
Balance December 31, 1999	D		<u><u>\$ 4,626,381.76</u></u>
	Maturity		
	Date	Interest Rate	Amount
<u>Analysis of Cash and Cash Equivalents</u>			
<u>Cash Equivalents</u>			
N.J. Cash Management Fund			
G/L 926-62041	On Demand	Variable	\$ 4,600,000.00
<u>Cash</u>			
Cash on Deposit with Banks			<u>26,381.76</u>
			<u><u>\$ 4,626,381.76</u></u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

CAPITAL FUND

Exhibit D-18

SCHEDULE OF INVESTMENTS

	Ref.	
Balance December 31, 1998	D	\$ 3,593,370.24
Decrease in Investments	D-17	<u>1,710,245.70</u>
Balance December 31, 1999	D	<u>\$ 1,883,124.54</u>

SCHEDULE OF FIXED CAPITAL

Exhibit D-19

AUTHORIZED BUT NOT COMPLETED

	Ref.	
Balance December 31, 1998	D	\$ 27,215,000.00
Decreased by:		
Repayment of Bond Principal - Operating Budget	D-22	<u>4,765,000.00</u>
Balance December 31, 1999	D	<u>\$ 22,450,000.00</u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Exhibit D-20

Description	Balance January 1, 1999		1999 Authorizations	Paid or Charged	Balance Dec. 31, 1999	
	Funded	Unfunded			Funded	Unfunded
Reclamation Center:						
Phase III Land Acquisition, Recycling Company	\$ 881,208.39				881,208.39	
Various Capital Improvements	3,957,793.94			1,757,241.99	2,200,551.95	
Reclamation Center - Landfill Closure, Phase II	11,910,648.00			9,266,350.46	2,644,297.54	
	<u>\$ 16,749,650.33</u>	<u>-</u>	<u>-</u>	<u>11,023,592.45</u>	<u>5,726,057.88</u>	<u>-</u>

Ref.

D, D-2 D

D-17

D

D

Supplementary Information

COUNTY OF MONMOUTH

161.

RECLAMATION CENTER UTILITY FUND

Exhibit D-21

CAPITAL FUND

SCHEDULE OF FIXED CAPITAL

General Utility Property

Land	\$ 155,882.00	
Structures and Improvements	88,003.00	
Garage and Shop Equipment	10,373.00	
Stores Equipment	5,835.00	
Communication Equipment	10,685.00	
Total General Utility Property		270,778.00

Landfill Operations

Land	350,159.00	
Structures and Improvements	159,419.00	
Roads	3,684.00	
Surveys	27,080.00	
Total Landfill Operations		540,342.00

Total Fixed Capital \$ 811,120.00

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF SERIAL BONDS

Exhibit D-22

Purpose	Date of Issue	Original Issue	Maturity Date	Amount	Interest Rate	Balance Dec. 31, 1998	Increased	Paid	Balance Dec. 31, 1999
Reclamation Center Utility Bonds	8-01-90	30,500,000.00	8-01-00	1,100,000.00	6.95%	\$ 4,200,000.00		1,100,000.00	3,100,000.00
Reclamation Center Utility Bonds	7-01-93	17,250,000.00	8-01-01	2,000,000.00					
			7-01-00	75,000.00	4.78%	8,860,000.00		75,000.00	8,785,000.00
			7-01-01	80,000.00					
			7-01-02-03	85,000.00					
			7-01-04	90,000.00					
			7-01-05	95,000.00					
			7-01-06	100,000.00					
			7-01-07	2,105,000.00					
			7-01-08	2,065,000.00					
			7-01-09	2,025,000.00					
			7-01-10	1,980,000.00					
Reclamation Center - MCIA Bonds	7-01-97	7,000,000.00		3,500,000.00	Variable	3,500,000.00		3,500,000.00	
Reclamation Center Utility Bonds	7-01-98	10,920,000.00	8-01-00	135,000.00	4.489%	10,655,000.00		90,000.00	10,565,000.00
			8-01-01	140,000.00					
			8-01-02	2,145,000.00					
			8-01-03	2,105,000.00					
			8-01-04	2,060,000.00					
			8-01-05	2,015,000.00					
			8-01-06	1,965,000.00					
						\$ 27,215,000.00	-	4,765,000.00	22,450,000.00

Supplementary Information

Ref. D D-19 D

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

GRANT FUND

Exhibit D-23

STATEMENT OF CASH

	Ref.		
Balance December 31, 1998	D		\$ 602,516.03
Increased by:			
Receipts	D-24	301,317.20	
Receipts	D-25	<u>152.69</u>	
			<u>301,469.89</u>
			903,985.92
Decreased by Disbursements:			
Accounts Payable	D-24		<u>211,166.82</u>
Balance December 31, 1999	D		<u><u>\$ 692,819.10</u></u>

STATEMENT OF GRANT REVENUE RECEIVABLE

Exhibit D-24

	Ref.		
Balance December 31, 1998	D		\$ 65,556.58
Increased by:			
Transfer from Operating			<u>238,557.00</u>
			304,113.58
Decreased by:			
Receipts	D-23		<u>301,317.20</u>
Balance December 31, 1999	D		<u><u>\$ 2,796.38</u></u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-25

GRANT FUND

STATEMENT OF ACCOUNTS PAYABLE

	<u>Ref.</u>		
Balance December 31, 1998	D		\$ 668,072.61
Increased by:			
Transfer from Operating		238,557.00	
Cash Receipts	D-23	<u>152.69</u>	238,709.69
			<u>906,782.30</u>
Decreased by:			
Cash Disbursed	D-23		<u>211,166.82</u>
Balance December 31, 1999	D		<u><u>\$ 695,615.48</u></u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit F****BOND AND COUPON ACCOUNT****SCHEDULE OF ASSETS AND LIABILITIES**

	<u>Balance</u> <u>Dec. 31, 1999</u>	<u>Balance</u> <u>Dec. 31, 1998</u>
Assets		
Cash	<u>\$ 196,845.68</u>	<u>191,920.68</u>
Liabilities		
Principal and Interest Payable on Bonds	<u>\$ 196,845.68</u>	<u>191,920.68</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit G

OFFICE OF THE SURROGATE**SCHEDULE OF ASSETS AND LIABILITIES**

	Ref.	Balance Dec. 31, 1999	Balance Dec. 31, 1998
Assets			
General Fund			
Cash	G-1	\$ 23,060.28	38,381.28
Trust Fund			
Cash	G-4,5	30,185,713.10	30,261,830.37
Total Assets		<u>\$ 30,208,773.38</u>	<u>30,300,211.65</u>
Liabilities and Reserves			
General Fund			
Reserve for Lawyer's Deposits	G-3	\$ 22,858.23	24,089.48
Due to County Treasurer	G-2	202.05	14,291.80
		<u>23,060.28</u>	<u>38,381.28</u>
Trust Fund			
Reserve for Awards and Legacies to Minors and Incompetents	G-4	30,149,020.79	30,081,206.14
Reserve for Superior Court Law Division - Probate Part	G-5	36,692.31	180,624.23
		<u>30,185,713.10</u>	<u>30,261,830.37</u>
Total Liabilities		<u>\$ 30,208,773.38</u>	<u>30,300,211.65</u>

Supplementary Information

COUNTY OF MONMOUTH

OFFICE OF THE SURROGATE

SCHEDULE OF CASH - GENERAL ACCOUNT

	Ref.		
Balance January 1, 1999	G		\$ 38,381.28
Increased by:			
Collection of Fees	G-2	390,746.48	
Lawyer's Deposits	G-3	47,131.64	
Interest from Lawyer's Accounts	G-2	<u>202.05</u>	
			<u>438,080.17</u>
			476,461.45
Decreased by:			
Payments to County Treasurer:			
Miscellaneous		0.64	
Dedicated Trust Fund	G-2	7,258.00	
Payments to County Treasurer	G-2	<u>446,142.53</u>	
			<u>453,401.17</u>
Balance December 31, 1999	G		<u><u>\$ 23,060.28</u></u>

Supplementary Information

COUNTY OF MONMOUTH

OFFICE OF THE SURROGATE

SCHEDULE OF DUE COUNTY TREASURER

	Ref.		
Balance January 1, 1999	G		\$ 14,291.80
Increased by:			
Collections	G-1	390,746.48	
Fees Charged	G-1	48,362.25	
Interest from Lawyers' Account	G-1	<u>202.05</u>	
			<u>439,310.78</u>
			453,602.58
Decreased by:			
Payments to County Treasurer	G-1	446,142.53	
Dedicated Trust Fund		<u>7,258.00</u>	
			<u>453,400.53</u>
Balance December 31, 1999	G		<u><u>\$ 202.05</u></u>

SCHEDULE OF RESERVE FOR LAWYERS' FEES

Exhibit G-3

	Ref.		
Balance January 1, 1999	G		\$ 24,089.48
Increased by:			
Deposits	G-1		<u>47,131.64</u>
			71,221.12
Decreased by:			
Fees Charged	G-2	48,362.25	
Miscellaneous		<u>0.64</u>	
			<u>48,362.89</u>
Balance December 31, 1999	G		<u><u>\$ 22,858.23</u></u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit G-4****OFFICE OF THE SURROGATE****SCHEDULE OF RESERVES FOR AWARDS AND****LEGACIES TO MINORS AND INCOMPETENTS****Ref.**

Balance January 1, 1999		\$30,081,206.14
Increased by:		
Interest	1,228,836.81	
Deposits	<u>3,226,575.34</u>	
		<u>4,455,412.15</u>
		34,536,618.29
Decreased by:		
Adjustment	200,594.71	
Withholdings	7,847.86	
Withholdings	<u>4,179,154.93</u>	
		<u>4,387,597.50</u>
Balance December 31, 1999		<u><u>\$30,149,020.79</u></u>

SCHEDULE OF RESERVE FOR SUPERIOR COURT**LAW DIVISION - PROBATE PART****Exhibit G-5****Ref.**

Balance January 1, 1999		\$180,624.23
Increased by:		
Deposits		<u>1,256.63</u>
		181,880.86
Decreased by:		
Disbursements		<u>145,188.55</u>
Balance December 31, 1999		<u><u>\$36,692.31</u></u>
Supplementary Information		

COUNTY OF MONMOUTH

Exhibit H

OFFICE OF THE SHERIFFSCHEDULE OF ASSETS AND LIABILITIES

	Ref.	Balance December 31	
		<u>1999</u>	<u>1998</u>
Assets			
General Account:			
Cash	H-1	\$ 1,537,815.51	1,069,730.88
<u>Appropriation Account</u>			
Cash	H-1	1,992.64	2,416.54
Total Assets		<u>\$ 1,539,808.15</u>	<u>1,072,147.42</u>
Liabilities and Reserves			
General Account:			
Deposits on Sheriff Sales	H-2	\$ 1,212,064.65	705,393.64
Wage Execution Account	H-4	184,091.05	206,536.03
General Writs (Levies)	H-5	97,896.19	114,855.30
Summons and Complaints	H-3	43,763.62	42,945.91
		<u>1,537,815.51</u>	<u>1,069,730.88</u>
<u>Appropriation Account</u>			
Reserve for Witness Fees	H-6	1,992.64	2,416.54
Total Liabilities and Reserves		<u>\$ 1,539,808.15</u>	<u>1,072,147.42</u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit H-1****OFFICE OF THE SHERIFF****SCHEDULE OF CASH**

	Ref.	General Account	Appropriation Account
Balance January 1, 1999	H	<u>\$ 1,069,730.88</u>	<u>2,416.54</u>
Increased by receipts:			
Interest Earned	H-6,7	57,582.90	76.10
Summons and Complaints	H-3	258,912.47	
Deposit on Sales	H-2	7,285,018.43	
Wage Execution	H-4	866,090.44	
Witness and Juror Fees	H-6		6,000.00
General Writs(Levies)	H-5	673,527.35	
Total Receipts		<u>9,141,131.59</u>	<u>6,076.10</u>
Total Receipts and Balance		<u>10,210,862.47</u>	<u>8,492.64</u>
Decreased by Disbursements:			
County Treasurer	H-2,3,4,5,7	930,469.98	
Summons and Complaints	H-3	23,808.11	
Deposit on Sales	H-2	6,229,914.21	
Wage Executions	H-4	844,784.31	
General Writs(Levies)	H-5	644,070.35	
Witness Fees	H-6		6,500.00
Total Disbursements		<u>8,673,046.96</u>	<u>6,500.00</u>
Balance December 31, 1999		<u>\$ 1,537,815.51</u>	<u>1,992.64</u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit H-2****OFFICE OF THE SHERIFF****SCHEDULE OF DEPOSITS ON SALES**

	Ref.		
Balance January 1, 1999	H		\$ 705,393.64
Increased by:			
Deposits on Sales		7,249,765.89	
Miscellaneous		<u>35,252.54</u>	
	H-1		<u>7,285,018.43</u>
			<u>7,990,412.07</u>
Decreased by:			
Disbursements	H-1	6,229,914.21	
Foreclosure Fees to County	H-1	<u>548,433.21</u>	
			<u>6,778,347.42</u>
Balance December 31, 1999	H		<u><u>\$ 1,212,064.65</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-3

OFFICE OF THE SHERIFFSCHEDULE OF FEES FOR SUMMONS AND COMPLAINTS

	<u>Ref.</u>		
Balance January 1, 1999	H		\$ 42,945.91
Increased by:			
Fees	H-1		<u>258,912.47</u>
			301,858.38
Decreased by:			
Payments to Attorneys	H-1	23,808.11	
Payments to County Treasurer	H-1	<u>234,286.65</u>	
			<u>258,094.76</u>
Balance December 31, 1999	H		<u><u>\$ 43,763.62</u></u>

Supplementary Information

COUNTY OF MONMOUTH
OFFICE OF THE SHERIFF
SCHEDULE OF WAGE EXECUTION

Exhibit H-4

	Ref.		
Balance January 1, 1999	H		\$ 206,536.03
Increased by:			
Receipts	H-1		866,090.44
			<u>1,072,626.47</u>
Decreased by:			
Wage Executions	H-1	844,784.31	
Payments to County Treasurer	H-1	<u>43,751.11</u>	
			<u>888,535.42</u>
Balance December 31, 1999	H		<u><u>\$ 184,091.05</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-5

OFFICE OF THE SHERIFFSCHEDULE OF GENERAL WRITS (LEVIES)

	Ref.		
Balance January 1, 1999	H		\$ 114,855.30
Increased by:			
Receipts	H-1		<u>673,527.35</u>
			788,382.65
Decreased by:			
Disbursements	H-1	644,070.35	
Payments to County Treasurer	H-1	<u>46,416.11</u>	
			<u>690,486.46</u>
Balance December 31, 1999	H		<u>\$ 97,896.19</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-6

OFFICE OF THE SHERIFFSCHEDULE OF RESERVE FOR APPROPRIATION ACCOUNTWITNESS FEES

	Ref.		
Balance January 1, 1999	H		\$ 2,416.54
Increased by:			
Interest Earned	H-1	76.10	
County Budget	H-1	<u>6,000.00</u>	
			<u>6,076.10</u>
			8,492.64
Decreased by:			
Witness Expenses Paid	H-1		<u>6,500.00</u>
Balance December 31, 1999	H		<u><u>\$ 1,992.64</u></u>

Analysis of Balance

Reserve for Appropriation Account	\$ 1,689.64
Reserve for Cash on Hand for Witness Fees	<u>303.00</u>
	<u><u>\$ 1,992.64</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-7

OFFICE OF THE SHERIFF

SCHEDULE OF INTEREST EARNED

	Ref.	
Increased by:		
Interest Earned	H-1	<u>\$ 57,582.90</u>
Decreased by:		
Payments to County Treasurer	H-1	<u>\$ 57,582.90</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit J

OFFICE OF COUNTY ADJUSTERSCHEDULE OF ASSETS AND LIABILITIES

Assets	Ref.	Balance December 31	
		1999	1998
Cash	J-1	\$58,134.60	33,877.02
Accounts Receivable - Patients	J-2	169,212.64	140,632.24
		<u>\$227,347.24</u>	<u>174,509.26</u>
Liabilities and Reserves			
Balance Due County Treasurer	J-1	\$58,134.60	33,877.02
Reserve for Patients' Receivables	J-2	169,212.64	140,632.24
		<u>\$227,347.24</u>	<u>174,509.26</u>

Supplementary Information

COUNTY OF MONMOUTH
OFFICE OF COUNTY ADJUSTER

Exhibit J-1

SCHEDULE OF CASH

	Ref.		
Balance January 1, 1999	J		\$33,877.02
Increased by Receipts:			
Patients Care	J-2	226,466.82	
Interest		<u>104.93</u>	
			<u>226,571.75</u>
			260,448.77
Decreased by Disbursements:			
County Treasurer			202,314.17
			<u>202,314.17</u>
Balance December 31, 1999	J		<u><u>\$58,134.60</u></u>
 Analysis of Balance			
December 1999 revenue paid in 2000			\$53,102.23
Balance held in checking acct.			5,000.00
October interest paid in 2000			14.96
December interest paid in 2000			<u>17.41</u>
Totals			<u><u>\$58,134.60</u></u>

Supplementary Information

COUNTY OF MONMOUTH

OFFICE OF COUNTY ADJUSTER

SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

	Balance Jan. 1, 1999	Net Charges	Collections	Balance Dec. 31, 1999
Greenbrook Regional Center	\$390.00	1,560.00	780.00	1,170.00
New Lisbon	1,324.00	2,520.00	2,310.00	1,534.00
Edward Johnstone Training Center	645.00			645.00
Hunterdon	3,462.00	1,944.00		5,406.00
North Princeton Developmental Center	1,302.54	690.00	759.00	1,233.54
Vineland	723.00	17,259.00	11,179.00	6,803.00
Woodbine	11,494.00	7,560.00	7,760.00	11,294.00
Totowa	7,693.05			7,693.05
Woodbridge	2,751.39	2,160.00	1,800.00	3,111.39
Division of Developmental Disabilities	67,218.90	147,959.80	124,330.89	90,847.81
Hospital Indigency Program	23,950.99	66,634.53	68,941.51	21,644.01
Trenton and Forensic	2,331.31	4,882.98	6,003.96	1,210.33
Marlboro	13,512.55			13,512.55
Ancora		880.29	880.29	
Rutgers	3,833.51		725.57	3,107.94
Hagadorn		996.60	996.60	
Totals	\$140,632.24	255,047.20	226,466.82	169,212.62
	J		J-1	J

Ref.

Supplementary Information

COUNTY OF MONMOUTH

JOHN L. MONTGOMERY MEDICAL HOME

Exhibit K

SCHEDULE OF ASSETS AND LIABILITIES

Assets	Ref.	Geriatric Unit		Young Adult Care		Total	
		Balance Dec. 31		Balance Dec. 31		Balance Dec. 31	
		1999	1998	1999	1998	1999	1998
Cash - General Account	K-1	\$23,788.76	2,558.64	\$13,011.92	3,001.70	\$36,800.68	5,560.34
Accounts Receivable	K-2	509,542.05	530,772.17	123,477.63	133,487.85	633,019.68	664,260.02
Patients Trust Accounts	K-3	533,330.81	533,330.81	136,489.55	136,489.55	669,820.36	669,820.36
		71,107.14	77,032.97	5,363.79	5,573.95	76,470.93	82,606.92
Total Assets		\$604,437.95	610,363.78	141,853.34	142,063.50	746,291.29	752,427.28
Liabilities and Reserves							
Due County Treasurer	K-1	\$23,788.76	2,558.64	13,011.92	3,001.70	36,800.68	5,560.34
Reserves for:							
Patients Care Receivables	K-2	509,542.05	530,772.17	123,477.63	133,487.85	633,019.68	664,260.02
Trust Accounts	K-3	71,107.14	77,032.97	5,363.79	5,573.95	76,470.93	82,606.92
Total Liabilities and Reserves		\$604,437.95	610,363.78	141,853.34	142,063.50	746,291.29	752,427.28

Supplementary Information

JOHN L. MONTGOMERY MEDICAL HOME

Exhibit K-1

SCHEDULE OF CASH - GENERAL ACCOUNT

DECEMBER 31, 1999

	Ref.	<u>Geriatric Unit</u>	<u>Young Adult</u>	<u>Total</u>
Balance January 1, 1999	K	\$2,558.64	3,001.70	5,560.34
Increased by Receipts:				
Patients Support		<u>8,107,461.92</u>	<u>1,581,479.79</u>	<u>9,688,941.71</u>
Total Receipts and Balance		8,110,020.56	1,584,481.49	9,694,502.05
Decreased by Disbursements:				
County Treasurer		7,970,171.25	1,564,471.83	9,534,643.08
Patient Trust Accounts		70,824.98	2,806.00	73,630.98
Other		<u>45,235.57</u>	<u>4,191.74</u>	<u>49,427.31</u>
		<u>8,086,231.80</u>	<u>1,571,469.57</u>	<u>9,657,701.37</u>
Balance December 31, 1999	K	<u><u>\$23,788.76</u></u>	<u><u>13,011.92</u></u>	<u><u>36,800.68</u></u>

Supplementary Information

COUNTY OF MONMOUTH

183.

JOHN L. MONTGOMERY MEDICAL HOME

Exhibit K-2

SCHEDULE OF PATIENT ACCOUNTS RECEIVABLE

DECEMBER 31, 1999

	Ref.	<u>Geriatric Unit</u>	<u>Young Adult</u>	<u>Total</u>
Balance January 1, 1999	K	\$530,772.17	133,487.85	664,260.02
Increased by:				
Charges for Patient Care		<u>8,086,231.80</u>	<u>1,571,469.57</u>	<u>9,657,701.37</u>
Total Increase and Balance		8,617,003.97	1,704,957.42	10,321,961.39
Decreased by Disbursements:				
Collections	K-1	<u>8,107,461.92</u>	<u>1,581,479.79</u>	<u>9,688,941.71</u>
Balance December 31, 1999	K	<u>\$509,542.05</u>	<u>123,477.63</u>	<u>633,019.68</u>

Supplementary Information

COUNTY OF MONMOUTH

JOHN L. MONTGOMERY MEDICAL HOME

Exhibit K-3

SCHEDULE OF PATIENT TRUST FUNDS

DECEMBER 31, 1999

	Ref.	Geriatric Unit	Young Adult	Total
Balance January 1, 1999	K	<u>\$77,032.97</u>	<u>5,573.95</u>	<u>82,606.92</u>
Increased by Receipts:				
Collections		<u>101,705.25</u>	<u>9,266.42</u>	<u>110,971.67</u>
		<u>178,738.22</u>	<u>14,840.37</u>	<u>193,578.59</u>
Decreased by Disbursements:				
Charges for Patient Care		<u>107,631.08</u>	<u>9,476.58</u>	<u>117,107.66</u>
Balance December 31, 1999	K	<u><u>\$71,107.14</u></u>	<u><u>5,363.79</u></u>	<u><u>76,470.93</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit L

GERALDINE L. THOMPSON MEDICAL HOMESCHEDULE OF ASSETS AND LIABILITIES

Assets	Ref.	Balance December 31	
		1999	1998
Cash - General Account	L-1	\$22,230.03	
Petty Cash			
Accounts Receivable	L-2	711,745.31	597,623.93
Patient Trust Account	L-3	52,495.05	52,666.50
Total		\$786,470.39	650,290.43
<u>Liabilities and Reserves</u>			
Reserves for:			
Due County Treasurer	L-1	\$22,230.03	
Patients Care	L-2	711,745.31	597,623.93
Trust Accounts	L-3	52,495.05	52,666.50
Total		\$786,470.39	650,290.43

Supplementary Information

COUNTY OF MONMOUTH

Exhibit L-1

GERALDINE L. THOMPSON MEDICAL HOMESCHEDULE OF CASH - GENERAL ACCOUNT

	Ref.		
Balance January 1, 1999	L		\$ -
Increased by Receipts:			
Patients Support		7,612,139.06	
Miscellaneous Interest		17,247.80	
		<u>7,629,386.86</u>	<u>7,629,386.86</u>
Total Receipts and Balance			7,629,386.86
Decreased by Disbursements:			
County Treasurer		7,498,017.68	
Other Disbursements		109,139.15	
Total Disbursements		<u>7,607,156.83</u>	<u>7,607,156.83</u>
Balance December 31, 1999	L		<u><u>\$22,230.03</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit L-2

GERALDINE L. THOMPSON MEDICAL HOMESCHEDULE OF PATIENTS ACCOUNTS RECEIVABLE

	<u>Ref.</u>	
Balance January 1, 1999	L	\$597,623.93
Increased by Receipts:		
Charges for Patient Care	L-1	<u>7,612,139.06</u>
Total Receipts and Balance		8,209,762.99
Decreased by Disbursements:		
Collections	L-1	<u>7,498,017.68</u>
Balance December 31, 1999		<u><u>\$711,745.31</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit L-3

GERALDINE L. THOMPSON MEDICAL HOME

SCHEDULE OF PATIENTS TRUST ACCOUNTS

	Ref.	
Balance January 1, 1999	L	\$52,666.50
Increased by:		
Receipts		<u>113,339.81</u>
		166,006.31
Decreased by:		
Disbursements		<u>113,511.26</u>
Balance December 31, 1999	L	<u><u>\$52,495.05</u></u>

Supplementary Information

DEPARTMENT OF PARKS AND RECREATION

Exhibit N

SCHEDULE OF ASSETS AND LIABILITIES

	Ref.	Balance Dec. 31, 1999	Balance Dec. 31, 1998
<u>Assets</u>			
Cash		\$ 212,350.69	185,235.56
Change Fund		51,500.00	16,300.00
		<hr/>	<hr/>
Total Assets	N-1	\$ 263,850.69	201,535.56
		<hr/> <hr/>	<hr/> <hr/>
<u>Liabilities and Reserves</u>			
Service Charges Payable		\$ 13,495.16	11,789.65
Lost and Found Money		0.00	131.00
Reserve for Change Fund		51,500.00	16,300.00
Boat Contract Security		198,855.53	173,314.91
		<hr/>	<hr/>
Total Liabilities and Reserves	N-1	\$ 263,850.69	201,535.56
		<hr/> <hr/>	<hr/> <hr/>

Supplementary Information

COUNTY OF MONMOUTH

DEPARTMENT OF PARKS AND RECREATION

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Exhibit N-1

	Balance	Receipts		Disbursed		Balance
	Jan. 1, 1999	Treasurer	Other	Treasurer	Other	Dec. 31, 1999
Revenue - County Treasurer	\$ -	10,610,238.91		10,610,238.91		
Revenue Refunds		261,145.90	261,145.90			
Service Charges	11,789.65	49,330.17	47,624.66			13,495.16
Sales Tax		82,135.84	82,135.84			
Surety Deposits						
Artists' Commissions		1,950.00	1,950.00			
Change Fund	16,300.00	82,740.00	47,540.00			51,500.00
Cash Donations		21,204.36	21,204.36			
Resident State Fish License		17,040.75	17,040.75			
Non-Resident State Fish License		1,691.25	1,691.25			
Leaf Compost Facility		1,050.00	1,050.00			
Utility Right of Way Lease		3,555.15	3,555.15			
Boat Contract Deposits	173,314.91	26,170.62	630.00			198,855.53
N.J. Rams Ticket Sales		610.00	610.00			
Lost and Found Money	131.00	5.00	136.00			
	<u>\$ 201,535.56</u>	<u>11,158,867.95</u>	<u>486,313.91</u>	<u>10,610,238.91</u>	<u>486,313.91</u>	<u>263,850.69</u>

Ref.

N

N-2

N

Supplementary Information

DEPARTMENT OF PARKS AND RECREATION

Exhibit N-2

Sheet 1 of 2

SCHEDULE OF REVENUES

	<u>Ref.</u>	
Administration		\$ 24,205.02
Baysholm		7,145.17
Bayshore Waterfront Park		3,559.00
Bel-Aire Golf Center		889,963.82
Ceramics/Pottery		93,995.96
Charleston Springs Rec.		999,508.01
Clayton		7,281.50
Central Supply		441.50
Crosswick Creek		7,135.07
Cultural Services		395,393.75
Deep Cut Gardens		18,705.15
Design and Development		40.00
Dorbrook		20,349.62
East Freehold Showground		24,828.76
Freehold Rec. Area		2,500.00
Hartshome		9,596.17
Henry Hudson Trail		1.72
Holiday Happenings		4,966.00
Holmdel Park		48,458.96
Hominy Hill Golf Course		1,808,101.65
Howell Golf Course		1,501,010.96
Huber Woods		2,288.88
Longstreet Farm		50,444.92
Manasquan Reservoir		92,884.87
Manasquan River Stream		4,287.00
Marlboro Property		914.50
Monmouth County Fair		263,755.66
Monmouth Cove Marina		527,375.34
Mt. Mitchell		6,532.86
Nature Interpretation		156,502.24
Outdoor Recreation		125,686.18
Performing Arts		97,522.75
Pinebrook Golf Course		800,007.65
Seven Presidents Park		440,085.55
Shark River Golf Course		1,289,964.98
Shark River Park		18,392.22
Sports & Fitness		518,650.88
Sunnyside Recreation		4,787.00

DEPARTMENT OF PARKS AND RECREATION

Exhibit N-2

Sheet 2 of 2

SCHEDULE OF REVENUES

	<u>Ref.</u>	
Tatum Park		14,791.24
Therapeutic Recreation		105,535.24
Thompson Park		48,626.08
Turkey Swamp Park		150,708.88
Visitor's Services - Administration		6,644.55
Volunteers, Public Relations		9,971.90
Wainford		2,572.75
Wolf Hill Rec. Area		<u>4,117.00</u>
Total Revenue - Treasurer	N-1	<u>\$10,610,238.91</u>

Supplementary Information

COUNTY OF MONMOUTH

OFFICE OF THE COUNTY CLERK

Exhibit O

SCHEDULE OF ASSETS AND LIABILITIES

	Ref.	Balance Dec. 31, 1999	Balance Dec. 31, 1998
Assets			
Registry Department:			
Cash	O-1	\$ 125,463.89	140,509.45
Receivable for Trade Names	O-4	15.00	15.00
Accounts Receivable - Lawyer's	O-3	4,037.28	5,625.28
Due From County - Fees	O-2c		1,988.00
		<hr/>	<hr/>
Total Assets		<u>\$ 129,516.17</u>	<u>148,137.73</u>
Liabilities and Reserves			
Registry Department:			
Due to County Treasurer	O-2a	\$ 3,496.29	3,496.29
Due State for Trade Names	O-4	751.50	1,342.50
Lawyer's Deposits	O-3	118,106.38	136,928.94
Deposits for Election Recounts	O-5	7,162.00	6,370.00
		<hr/>	<hr/>
Total Liabilities and Reserves		<u>\$ 129,516.17</u>	<u>148,137.73</u>

Supplementary Information

OFFICE OF THE COUNTY CLERK

Exhibit O-1

SCHEDULE OF CASH

	Ref.	
Balance January 1, 1999	O	<u>\$ 140,509.45</u>
Increased by Receipts:		
County Revenue	O-2	6,476,984.18
Interest	O-2a	13,293.24
Realty Transfer Fees	O-2b	10,315,242.84
Dedicated Recording Fees	O-2c	381,302.00
Lawyer's Deposits	O-3	917,974.99
Trade Name Fees - State's Share	O-4	41,028.00
Deposits for Election Recounts	O-4	792.00
Total Receipts		<u>18,146,617.25</u>
Total Receipts and Balance		<u>18,287,126.70</u>
Decreased by Disbursements:		
Payments to County Treasurer:		
County Revenue	O-2	7,403,270.48
Payments to Treasurer - Interest	O-2a	13,293.24
Realty Transfer Fees	O-2b	10,315,242.84
Lawyers Deposits Refunded	O-3	8,923.25
Trade-Names - State's Share	O-4	41,619.00
Dedicated Recording Fees	O-2c	379,314.00
Total Disbursements		<u>18,161,662.81</u>
Balance December 31, 1999	O	<u><u>\$ 125,463.89</u></u>

Supplementary Information

COUNTY OF MONMOUTH

195.

OFFICE OF THE COUNTY CLERK

Exhibit O-2

SCHEDULE OF DUE TO COUNTY TREASURER

FOR COUNTY REVENUE

	Ref.		
Increased by:			
County Revenue	O-1	\$ 6,476,984.18	
Charges to Lawyer's Accounts	O-3,1	<u>926,286.30</u>	
Total Receipts			7,403,270.48
Decreased by:			
Payment to County Treasurer	O-1		<u>\$ 7,403,270.48</u>

SCHEDULE OF DUE TO COUNTY TREASURER

FOR INTEREST EARNED ON CLERK'S DEPOSITS

Exhibit O-2a

	Ref.		
Balance January 1, 1999	O		\$ 3,496.29
Increased by:			
Interest Earned	O-1		<u>13,293.24</u>
			16,789.53
Decreased by:			
Payment to County Treasurer	O-1		<u>13,293.24</u>
Balance December 31, 1999	O		<u>\$ 3,496.29</u>

Supplementary Information

COUNTY OF MONMOUTH

196.

OFFICE OF THE COUNTY CLERK

Exhibit O-2b

SCHEDULE OF REALTY TRANSFER FEES

DUE COUNTY TREASURER

	Ref.	
Increased by:		
Receipts	O-1	\$ 10,315,242.84
Decreased by:		
Payment to County Treasurer	O-1	<u>\$ 10,315,242.84</u>

SCHEDULE OF DEDICATED RECORDING FEES

DUE COUNTY TREASURER

Exhibit O-2c

	Ref.	
Balance January 1, 1999	O	\$ (1,988.00)
Increased by:		
Receipts	O-1	<u>381,302.00</u>
		379,314.00
Decreased by:		
Payment to County Treasurer	O-1	<u>379,314.00</u>
Balance December 31, 1999	O	<u>\$ -</u>

Supplementary Information

COUNTY OF MONMOUTH

197.

OFFICE OF THE COUNTY CLERK

Exhibit O-3

SCHEDULE OF LAWYER'S ACCOUNTS RECEIVABLE AND DEPOSITS

	Ref.		
Balance January 1, 1999:			
Lawyer's Deposits		\$ 136,928.94	
Less: Lawyer's Accounts Receivable		<u>5,625.28</u>	
	O		131,303.66
Increased by:			
Collections	O-1		<u>917,974.99</u>
			1,049,278.65
Decreased by:			
Charges	O-2	926,286.30	
Lawyer's Deposits Refunded	O-1	<u>8,923.25</u>	
			<u>935,209.55</u>
Balance December 31, 1999:			
Lawyer's Deposits		118,106.38	
Less: Lawyer's Accounts Receivable		<u>4,037.28</u>	
Balance December 31, 1999	O		<u>\$ 114,069.10</u>

SCHEDULE OF DUE STATE FOR TRADE NAMES

Exhibit O-4

	Ref.		
Balance January 1, 1999	O		\$ 1,342.50
Increased by:			
Trade Name Fees Collected - State Share	O-1		<u>41,028.00</u>
			42,370.50
Decreased by:			
Payments to Secretary of State	O-1		<u>41,619.00</u>
Balance December 31, 1999	O		<u>\$ 751.50</u>

Supplementary Information

COUNTY OF MONMOUTH

198.

OFFICE OF THE COUNTY CLERK

Exhibit O-5

SCHEDULE OF DEPOSITS FOR ELECTION RECOUNTS

	<u>Ref.</u>	
Balance January 1, 1999	O	\$ 6,370.00
Increased by Deposits		<u>792.00</u>
Balance December 31, 1999	O	<u>\$ 7,162.00</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit P

OFFICE OF THE PROSECUTORCOMPARATIVE SCHEDULE OF ASSETS AND LIABILITIES

	<u>Ref.</u>	<u>Balance Dec. 31, 1999</u>	<u>Balance Dec. 31, 1998</u>
Assets			
Cash - Emergency fund	P-1	\$	(2.00)
Cash - Confidential Fund	P-1	(44.58)	35.06
Due from County Treasurer	P-1	44.58	
Total Assets		<u>\$ -</u>	<u>33.06</u>
Liabilities			
Due County Treasurer	P-1	<u>\$ -</u>	<u>33.06</u>

STATEMENT OF CASH

Exhibit P-1

	<u>Total</u>	<u>Emergency Fund</u>	<u>Extradition Fund</u>	<u>Confidential Fund</u>
Balance January 1, 1999	<u>\$33.06</u>	<u>(2.00)</u>		<u>35.06</u>
Increased by Receipts:				
Monmouth County Treasurer	50,468.07	6,987.75	3,500.00	39,980.32
Expenses Advances Return	7,486.79	180.00	3,369.65	3,937.14
"Guns for Cash" Program	26,925.00			26,925.00
Strike Force HUD Grant	17,491.63			17,491.63
Total Receipts	<u>57,954.86</u>	<u>7,167.75</u>	<u>6,869.65</u>	<u>43,917.46</u>
Decreased by Disbursements				
Fund Expenses	53,394.77	6,443.38	3,922.39	43,029.00
County Treasurer	4,518.21	722.37	2,947.26	848.58
Miscellaneous	119.52			119.52
"Guns for Cash" Program	26,925.00			26,925.00
Strike Force HUD Grant	17,491.63			17,491.63
Total Disbursements	<u>58,032.50</u>	<u>7,165.75</u>	<u>6,869.65</u>	<u>43,997.10</u>
Balance December 31, 1999	<u>(\$44.58)</u>	<u>-</u>	<u>-</u>	<u>(44.58)</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit Q

DEPARTMENT OF CORRECTIONS**SCHEDULE OF ASSETS AND LIABILITIES**

	Balance December 31	
	1999	1998
Assets		
Inmates' Checking Account	\$ 87,317.99	62,689.61
Due from County	41,736.54	92,090.37
Total Assets	\$ 129,054.53	154,779.98
Liabilities		
Due to State of New Jersey	\$ 5,782.91	
Due to County-Postage	47.55	76.35
Due to County-Medical	3,290.97	889.29
Due to County-Processing Fees	12,883.62	13,203.10
Due to County-Commission	7,900.49	11,556.18
Due to County-Miscellaneous	99.46	1,709.43
Due to Commissary Company	49,343.13	57,927.39
Accounts Payable-Inmate accounts	49,706.40	
Uncollected Cost Recovery-Due From Inmates		69,418.24
Total Liabilities	\$ 129,054.53	154,779.98

Supplementary Information

COUNTY OF MONMOUTH

Exhibit R

TUBERCULOSIS CONTROL PROGRAMSCHEDULE OF ASSETS AND LIABILITIES

<u>Assets</u>	<u>Ref.</u>	<u>Balance December 31</u>	
		<u>1999</u>	<u>1998</u>
Cash - General Account	R-1	<u>\$483.83</u>	<u>614.30</u>
<u>Liabilities and Reserves</u>			
Due County - General		<u>\$483.83</u>	<u>614.30</u>

SCHEDULE OF CASH - GENERAL ACCOUNT

Exhibit R-1

Balance January 1, 1999		\$614.30
Increased by Receipts:		
X-Rays	260.00	
Miscellaneous	28.99	
Supplies and Medicine	<u>10,937.26</u>	
Total		<u>11,226.25</u>
Decreased by Disbursements:		
Payments to Treasurer - Trust Fund		<u>11,356.72</u>
Balance December 31, 1999		<u>\$483.83</u>
Supplementary Information		

COUNTY OF MONMOUTH

DIVISION OF SOCIAL SERVICES

COMBINED STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES

DECEMBER 31, 1999

Exhibit S

	Assistance Fund	Administration		Clearing Fund	Child Sup. Fund	Reach Account	Grant Fund	General Fixed Asset Account	Dec. 31, 1999
		Operating Funds	CMF Fund						
Assets									
Cash and Cash Equivalents	\$ 1,210,658.31	37,586.67	137,000.00	99,438.95	104,047.62	23,810.49	2,894,146.82		4,506,688.86
Due from Child Supp. & Patern Fd.	230,286.05	46,372.58							276,658.63
Due from Reach									
Due from State of New Jersey		484,855.00				31,189.51		808,873.20	484,855.00
Due from Administration									31,189.51
Fixed Assets								808,873.20	808,873.20
Total Assets	\$ 1,440,944.36	568,814.25	137,000.00	99,438.95	104,047.62	55,000.00	2,894,146.82	808,873.20	6,108,265.20
Liabilities and Fund Balances									
Liabilities:									
Due to Administration					46,372.58				46,372.58
Due to Assistance					230,286.05				230,286.05
Due to Reach		31,189.51							31,189.51
Due to State of New Jersey									
Total Liabilities	-	31,189.51	-	-	276,658.63	-	-	-	307,848.14
Fund Balances:									
Fund Balance - Restricted	1,440,944.36	537,624.74	137,000.00	99,438.95	(172,611.01)	55,000.00	2,894,146.82		2,894,146.82
Fund Balance - Unrestricted									2,097,397.04
Invest. In General Fixed Assets								808,873.20	808,873.20
Total Fund Balances	1,440,944.36	537,624.74	137,000.00	99,438.95	(172,611.01)	55,000.00	2,894,146.82	808,873.20	5,800,417.06
Total Liabilities and Fund Balances	\$ 1,440,944.36	568,814.25	137,000.00	99,438.95	104,047.62	55,000.00	2,894,146.82	808,873.20	6,108,265.20

Supplementary Information

COUNTY OF MONMOUTH

DIVISION OF SOCIAL SERVICES

COMBINED STATEMENT OF REVENUE, EXPENDITURES,

AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS

FOR THE YEAR ENDED DECEMBER 31, 1999

	Administration			Child Sup. Fund	Reach Account	Grant Fund	General Fixed Asset Account	Dec. 31, 1999
	Assistance Fund	Operating Funds	CMF Fund					
Revenues								
Cash Receipts	\$3,444,046.45	34,725,869.69	15,023,132.69	4,626,701.44	406,347.06	8,398,932.67		67,649,166.44
Due from Child Supp. & Patern Fd.	230,286.05	46,372.58						276,658.63
Due from Reach		484,855.00			31,189.51			484,855.00
Due from State of New Jersey								31,189.51
Due from Administration								68,441,869.58
Total Revenues	<u>3,674,332.50</u>	<u>35,257,097.27</u>	<u>15,023,132.69</u>	<u>4,626,701.44</u>	<u>437,536.57</u>	<u>8,398,932.67</u>		
Expenditures								
Cash Disbursements	2,902,269.22	34,721,391.91	15,009,851.78	4,622,983.18	396,254.49	8,191,675.86		66,843,611.95
Due to Administration				46,372.58				46,372.58
Due to Assistance				230,286.05				230,286.05
Due to Reach		31,189.51						31,189.51
Due to State of New Jersey								67,151,460.09
Total Expenditures	<u>2,902,269.22</u>	<u>34,752,581.42</u>	<u>15,009,851.78</u>	<u>4,899,641.81</u>	<u>396,254.49</u>	<u>8,191,675.86</u>		
Excess Revenue Over/(Under Expenditure	<u>772,063.28</u>	<u>504,515.85</u>	<u>13,280.91</u>	<u>(272,940.37)</u>	<u>41,282.08</u>	<u>207,256.81</u>		<u>1,290,409.49</u>
General Fixed Assets Additions							70,181.00	70,181.00
Retirements							(14,171.50)	(14,171.50)
Fund Balance Beginning of Year	<u>668,881.08</u>	<u>33,108.89</u>	<u>123,719.09</u>	<u>100,329.36</u>	<u>13,717.92</u>	<u>2,686,890.01</u>	<u>752,863.70</u>	<u>4,453,998.07</u>
Fund Balance End of Year	<u>\$1,440,944.36</u>	<u>537,624.74</u>	<u>137,000.00</u>	<u>(172,611.01)</u>	<u>55,000.00</u>	<u>2,894,146.82</u>	<u>808,873.20</u>	<u>5,800,417.06</u>

Supplementary Information

COUNTY OF MONMOUTH

PART III

SUPPLEMENTARY INFORMATION

FEDERAL AND STATE FINANCIAL ASSISTANCE PROGRAMS

FOR THE YEAR ENDED DECEMBER 31, 1999

ARMOUR S. HULSART, C.P.A., R.M.A., P.S.A. (1959-1992)
ROBERT A. HULSART, C.P.A., R.M.A., P.S.A.
WILLIAM E. ANTONIDES, C.P.A., R.M.A., P.S.A.

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BRIAN K. LOGAN, C.P.A., R.M.A., P.S.A.
DONALD F. HILL, C.P.A., P.S.A.
DOROTHY S. BIZUB, C.P.A., P.S.A.
RICHARD J. HELLENBRECHT, JR., C.P.A., P.S.A.

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH

MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN

ACCORDANCE WITH OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 98-07

Honorable Director and Members of the
Board of Chosen Freeholders
County of Monmouth
Freehold, New Jersey

Compliance

We have audited the compliance of the County of Monmouth (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 New Jersey OMB Circular 98-07 that are applicable to each of its major federal and/or state programs for the year ended December 31, 1999. The County's major federal and/or 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/or state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County of Monmouth's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 98-07. Those standards, OMB Circular A-133 and New Jersey OMB Circular 98-07 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 and/or state program occurred. An audit includes examining, on a test basis, evidence about the County'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 of County's compliance with those requirements.

In our opinion, the County of Monmouth complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and/or state programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and/or 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 and/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 New Jersey OMB Circular 98-07.

We noted no matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal and/or state program in accordance with applicable requirements of laws, contracts, and grants.

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 and/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. Our consideration of the internal control over compliance 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.

This report is intended for the information of the governing body, management, the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and federal and state awarding agencies and pass through entities. However, this report is a matter of public record and its distribution is not limited.

ARMOUR S. HULSART AND COMPANY

Armour S. Hulcart & Co.

June 21, 2000

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor Pass Through Grantor Program Title	Federal C.F.D.A. Number	Agency or Pass-Through Number	Program or Award Amount	Grant Period		Adjusted Balance Jan. 1, 1999	Received	Paid or Charged	Balance Dec. 31, 1999	Non-reimbursable Interest on Grants
				From	To					
DEPARTMENT OF LABOR										
INDIRECT PROGRAMS - NJ DEPARTMENT OF LAW AND PUBLIC SAFETY										
VICTIMS ASSISTANCE 1998	16.575	V-20-97	63,321.00	10/1/97	9/30/98	(3,024.00)	23,147.00	19,354.00	769.00	
VICTIMS ASSISTANCE 1999	16.575	V-12-97/2	73,600.00	10/1/98	9/30/99			51,065.00	(51,065.00)	
VICTIMS ASSISTANCE ONE-TIME	16.575	V-32-97	144,541.00	10/1/97	9/30/98	(99,821.00)		101,948.00	(141,769.00)	
STOP VIOLENCE AGAINST WOMEN	16.575	97-VAWA-48	14,700.00	12/1/98	11/30/99		7,350.00	4,289.00	3,061.00	
SANE 1996/1997	16.588	N/A	102,740.00	7/27/96	7/26/97	(2,312.00)		(225.00)	(2,087.00)	
SANE 1997	16.588	96-VAWA-4	72,825.00	7/1/97	6/30/98	(29,665.00)	36,412.00	6,746.00	1.00	
SANE 1998	16.588	N/A	90,000.00	10/1/97	9/30/98	5,987.00		(15,405.00)	21,392.00	
SANE 1999	16.588	V-25-97/2	74,890.00	10/1/98	9/30/99			60,178.00	(60,178.00)	
SANE 2000	16.588	V-36-99S	97,940.00	10/1/99	9/30/00			4,846.00	(4,846.00)	
MULTI-JURISDICTIONAL NARCOTICS 1997	16.004	DE-2-13-97	201,000.00	2/1/97	1/31/98	(58,728.00)		1,604.00	(60,332.00)	
MULTI-JURISDICTIONAL NARCOTICS 1998	16.004	DE-2-14-98	230,500.00	2/1/98	1/31/99	(69,248.00)	84,000.00	161,252.00	(146,500.00)	
MULTI-JURISDICTIONAL NARCOTICS 1999	16.004	DE-2-13-99	228,750.00	2/1/99	1/31/00		117,750.00	81,642.00	36,108.00	
WE CHECK FOR 21	16.004	YA99-10-07-01	10,000.00	10/1/98	9/30/99		10,000.00	10,000.00		
OUR HERITAGE, FUTURE LIVES	20.601	YA98-17-03-01	5,620.00	10/1/97	9/30/98	3,063.00	750.00	750.00	3,063.00	
OUR HERITAGE, FUTURE LIVES	20.601	YA99-17-02-01	2,001.00	7/1/99	7/1/00		2,001.00	2,001.00		
								490,045.00		
DEPARTMENT OF TRANSPORTATION										
INDIRECT PROGRAMS - NJ DEPARTMENT OF TRANSPORTATION										
SECTION 18, UMTA 1997 (URBAN MASS TRANSPORTATION ACT)	20.509	N/A	54,592.00	7/1/96	6/30/97	1,807.00	1,890.00	3,116.00	581.00	
SECTION 5311, 1998 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	84,737.00	7/1/97	6/30/98	(40,143.00)	14,809.00	(1,855.00)	(23,479.00)	
SECTION 5311, 1999 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	70,160.00	7/1/98	6/30/99	(69,770.00)	49,943.00	37,716.00	(57,543.00)	
SECTION 5311, 2000 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	139,687.00	7/1/99	6/30/00			32,956.00	(32,956.00)	
SUBREGIONAL TRANSPORTATION PLANNING 1998	20.514	93-TC-NJ-C048	110,241.00	7/1/97	6/30/98	(59,062.00)		206.00	(59,268.00)	
SUBREGIONAL TRANSPORTATION PLANNING 1999	20.514	BA-1998-T03	73,952.00	7/1/98	6/30/99	(25,559.00)	69,802.00	70,278.00	(26,035.00)	
SUBREGIONAL TRANSPORTATION PLANNING 2000	20.514	N/A	134,405.00	7/1/99	6/30/00			28,680.00	(28,680.00)	
PEDESTRIAN CORRIDORS	20.514	BA-1998	105,000.00	7/1/97	6/30/99	(54,265.00)		12,935.00	(67,200.00)	
BELFORD BRIDGE PROJECT	20.514	N/A	1,164,724.00	7/1/98	ongoing		1,176.00	1,102,242.00	(1,102,242.00)	
MANASQUAN BRIDGE	20.514	W7-9	123,818.00	7/1/94	6/30/94			1,176.00		
								1,287,450.00		

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor Pass Through Grantor Program Title	Federal C.F.D.A. Number	Agency or Pass-Through Number	Program or Award Amount	Grant Period		Adjusted Balance Jan. 1, 1999	Received	Paid or Charged	Balance Dec. 31, 1999	Non-reimbursable Interest on Grants
				From	To					
DEPARTMENT OF JUSTICE										
INDIRECT PROGRAMS - NJ DEPARTMENT OF LAW AND PUBLIC SAFETY										
JUVENILE JUSTICE PROJECT CARE	16.540	J-V-1-97	43,000.00	10/1/98	9/30/99	(7,164.00)	43,000.00	35,836.00	-	
YOUTH & FAMILY DETENTION DIVERSION PRG.	16.540	J-J-4-5-97	108,000.00	11/1/98	10/31/99		99,637.00	93,554.00	6,083.00	
JUVENILE ACCOUNTABILITY INCENTIVE	16.523	JAIBG-9-98	248,188.00	7/1/99	9/30/00			20,734.00	(20,734.00)	
MEGAN'S LAW TASK FORCE	16.004	LLE-13-97	42,181.00	6/1/98	6/30/99		42,181.00	42,181.00	-	
								192,305.00		
INDIRECT PROGRAMS - NJ DEPARTMENT OF HIGHWAY AND TRAFFIC SAFETY										
SERIOUS ACCIDENT TEAM 1998	20.217	PT-98-03-02-02	92,744.00	10/1/97	9/30/98	(16,270.00)	22,989.00	163.00	6,556.00	
SERIOUS ACCIDENT TEAM 1999	20.217	PT-99-03-02-03	92,016.00	10/1/98	9/30/99			94,179.00	(94,179.00)	
SERIOUS ACCIDENT TEAM 2000	20.217	PT-00-03-02-05	20,000.00	10/1/99	9/30/00			720.00	(720.00)	
								95,062.00		
DEPARTMENT OF LABOR										
INDIRECT PROGRAMS - NJ DEPARTMENT OF LABOR										
JOB TRAINING PARTNERSHIP ACT 1996	17.250	N/A	3,077,166.00	7/1/96	6/30/97	81,570.00		81,570.00	-	
JOB TRAINING PARTNERSHIP ACT 1997	17.250	N/A	3,687,348.00	7/1/97	6/30/98	504,350.00	65,929.00	422,913.00	147,366.00	
JOB TRAINING PARTNERSHIP ACT 1998	17.250	N/A	3,437,946.00	7/1/98	Ongoing	(72,880.00)	2,201,040.00	1,998,954.00	129,206.00	
JTPA FY99, Administration, II A, B, C, & III	17.250	N/A	2,980,328.00	7/1/99	Ongoing		1,687,263.00	906,990.00	780,273.00	
								3,410,427.00		
INDIRECT PROGRAMS - NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION										
WATER QUALITY MANAGEMENT GRANT										
NOAA/CZM, MWVMG	66.454	48918000006	67,638.00	6/15/94	6/30/99	(6,144.00)	28,712.00	26,848.00	(4,280.00)	
NOAA/CZM, MWVMG ADMINISTRATIVE SUPPORT	66.454	RP99-061 RP99-062	150,000.00 18,500.00	1/1/98 4/1/98	12/31/98 3/31/99	(12,320.00)	150,000.00 18,500.00	137,680.00 18,500.00	- -	
DFD TITLE IV-D REIMBURSEMENT 1999	93.217	N/A	241,470.00	10/1/98	9/30/99	(73,337.00)	216,669.00	206,333.00	(63,001.00)	
DFD TITLE IV-D REIMBURSEMENT 2000	93.217	N/A	265,425.00	10/1/99	9/30/00			77,278.00	(77,278.00)	
FEDERAL GEOGRAPHIC DATA COMMITTEE										
APHA USHUD PHDEP NENQ	14.854	1998-2000	178,000.00	3/19/98	3/18/00	(7,173.00)	9,362.00	83,824.00	(81,635.00)	
APHA USHUD PHDEP SWNQ	14.854	1998-2000	178,000.00	3/19/98	3/18/00	(6,553.00)	9,362.00	80,117.00	(77,308.00)	
TNHA USHUD PHDEP	14.854	1998-2000	215,000.00	3/19/98	3/18/00	(6,359.00)	94,877.00	100,700.00	(12,182.00)	
SAFE HOME PROGRAM	14.854	1998	17,000.00	N/A	N/A			9,450.00	(9,450.00)	
								672.00	2,153.00	
								741,402.00		

COUNTY OF MONMOUTH
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor Pass Through Grantor Program Title	Federal C.F.D.A. Number	Agency or Pass-Through Number	Program or Award Amount	Grant Period		Adjusted Balance Jan. 1, 1999	Received	Paid or Charged	Balance Dec. 31, 1999	Non-reimbursable Interest on Grants
				From	To					
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
DIRECT PROGRAM										
EMERGENCY SHELTER GRANT 1996	14.239	S-96-UC-34-0018	100,000.00	1/1/96	12/31/96	71.00	-	71.00	-	-
EMERGENCY SHELTER GRANT 1997	14.239	S-97-UC-34-0018	100,000.00	1/1/97	Ongoing	8,690.00	-	5,968.00	2,722.00	-
HOUSING COUNSELING 1998	14.239	HC 98-0216-003	20,000.00	10/1/98	9/30/99	-	20,000.00	20,000.00	-	-
DOVER TOWNSHIP MCDSS 1996	14.241	N/A	321,167.00	7/1/96	6/30/99	189.00	141,034.00	141,223.00	-	-
DOVER TOWNSHIP MCDSS 1997	14.241	1997	376,720.00	7/1/97	6/30/00	17,047.00	70,675.00	87,722.00	-	-
DOVER TOWNSHIP MCDSS 1998	14.241	1998	383,635.00	7/1/98	6/30/00	-	218,810.00	206,453.00	12,357.00	-
								<u>461,437.00</u>		
COMMUNITY DEVELOPMENT BLOCK GRANTS										
ENTITLEMENT 21st YEAR	14.218	B-95UC34-0104	3,960,000.00	2/9/95	2/8/96	901,457.00	-	139,185.00	762,272.00	-
ENTITLEMENT 22nd YEAR	14.218	B-96UC34-0104	3,854,000.00	2/9/96	2/8/97	497,460.00	-	157,840.00	339,620.00	-
ENTITLEMENT 23rd YEAR	14.218	B-97UC34-0104	3,791,000.00	2/9/97	2/8/98	(1,414,466.00)	2,492,815.00	458,993.00	619,416.00	-
ENTITLEMENT 24th YEAR	14.218	B-98UC34-0104	3,791,000.00	2/9/98	2/8/99	(300,309.00)	1,289,982.00	2,350,722.00	(1,361,049.00)	-
ENTITLEMENT 25th YEAR	14.218	B-99UC34-0104	3,697,000.00	2/9/99	2/8/00	-	-	688,960.00	(688,960.00)	-
								<u>3,795,640.00</u>		
US HUD										
US HUD - ESG	14.228	S-98-UC-34-0018	145,000.00	1/1/98	12/31/98	(7,246.00)	62,456.00	55,210.00	-	-
US HUD - ESG	14.228	S-99-UC-34-0018	131,000.00	1/1/99	12/31/99	-	57,404.00	57,404.00	-	-
								<u>112,614.00</u>		
SHELTER PLUS CARE										
US HUD SHELTER PLUS CARE	14.228	NJ39-C96-1101	391,080.00	2/19/97	2/18/02	600.00	85,038.00	84,495.00	1,143.00	-
HOME										
US HUD HOME INVESTMENT PROGRAM	14.239	M94-UC-34-0217	925,000.00	4/26/94	4/24/95	178,738.00	-	20,417.00	158,321.00	-
US HUD HOME INVESTMENT PROGRAM	14.239	M95-UC-34-0217	986,000.00	1/1/95	Ongoing	193,839.00	-	(748.00)	194,587.00	-
US HUD HOME INVESTMENT PROGRAM	14.239	M96-UC-34-0217	941,000.00	1/1/96	Ongoing	226,876.00	267,081.00	163,205.00	330,752.00	-
US HUD HOME INVESTMENT PROGRAM	14.239	M97-UC-34-0217	934,000.00	1/1/97	Ongoing	(725,792.00)	789,958.00	145,419.00	(81,253.00)	-
US HUD HOME INVESTMENT PROGRAM	14.239	M98-UC-34-0217	986,000.00	1/1/98	Ongoing	(95,304.00)	-	425,332.00	(520,636.00)	-
US HUD HOME INVESTMENT PROGRAM	14.239	M99-UC-34-0217	1,064,000.00	1/1/99	Ongoing	-	-	29,405.00	(29,405.00)	-
								<u>783,030.00</u>		

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor Pass Through Grantor Program Title	Federal C.F.D.A. Number	Account Number	Program or Award Amount	Grant Period From To	Adjusted Balance Jan. 1, 1999	Received	Paid or Charged	Balance Dec. 31, 1999	Non-reimbursable Interest on Grants
<u>DEPARTMENT OF HEALTH AND SENIOR SERVICES</u> <u>INDIRECT PROGRAMS</u> OFFICE ON AGING		98-1388-AAA-01	2,388,913.00	1/1/99 12/31/99	(29,198.00)	2,112,825.00	2,109,673.00	(26,046.00)	
<u>U.S. DEPARTMENT OF HUD.</u> <u>DIRECT PROGRAMS</u>	14.123								
<u>RENTAL REHABILITATION PROGRAM</u>		REPROG FUNDS	CONTRACT AUTHORITY						
<u>LOW INCOME HSG ASSISTANCE PROGRAM</u>	14.156								
		NY-1252-V AUTHORITY							
		NY095-Y00017	1,020,030.00	11/1/94 10/31/99					
		NY095-Y00023	792,184.00	12/1/97 2/28/99					
		NY095-Y00024	647,227.00	3/1/98 2/28/99					
		NY095-Y00025	262,457.00	2/1/98 1/31/99					
		NY095-Y00026	309,468.00	6/1/98 5/31/99					
		NY095-Y00027	347,208.00	6/1/98 5/31/99					
		NY095-Y00028	196,248.00	6/1/98 5/31/99					
		NY095-Y00029	354,756.00	7/1/98 6/30/99					
		NY095-Y00030	105,672.00	8/1/98 7/31/99					
		NY095-Y00031	383,518.00	1/1/99 12/31/99					
		NY095-Y00032	237,216.00	2/1/99 1/31/00					
		NY095-Y00033	1,134,189.00	3/1/99 2/28/00					
		NY095-Y00034	214,266.00	5/1/99 4/30/00					
		NY095-Y00035	1,676,031.00	6/1/99 5/31/00					
		NY095-Y00036	1,310,319.00	7/1/99 6/30/00					
		NY095-Y00037	148,482.00	8/1/99 7/31/00					
		NY095-Y00038	362,956.00	9/1/99 8/31/00					
		NY095-Y00039	329,960.00	10/1/99 9/30/00					
		NY095-Y00040	668,577.00	11/1/99 10/31/00					
		NY095-Y00042	520,750.00	12/1/99 11/30/00					
		NY095-Y08001	52,810.00	5/1/98 4/30/99					
		NY095-Y08002	111,184.00	4/1/99 3/31/00					
			<u>11,185,508.00</u>				<u>3,144,173.00</u>		

ITY C. MOU

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 1992

Federal C.F.D.A. Number	Grantor Number	Program or Award Amount	Grant Period		Balance Jan. 1, 1999	Received	Paid or Charged	Balance Dec. 31, 1999	Non-reimbursable Interest on Grants
			From	To					
14.177	NY-1252-K	BUDGET							
	NY-1252-K	AUTHORITY							
	NI095-MR0001	1,303,344.00	5/1/80	5/31/97			904.00		
	NI095-MR0002	2,250,720.00	10/1/80	9/30/97			821.00		
		3,554,064.00					1,725.00		
	NY-1252-E								
	NI095-CE0013	6,408,000.00	4/1/85	3/31/00					
	NI095-CE0016	693,555.00	2/1/86	1/31/01					
	NI095-CE0017	4,650,120.00	1/1/87	12/31/01					
	NI095-CE0023	605,040.00	7/1/94	6/30/99					
	NI095-CE0038	297,324.00	12/1/97	2/28/99					
	NI095-CE0039	216,404.00	2/1/98	1/31/99					
	NI095-CE0040	822,269.00	3/1/98	2/28/99					
	NI095-CE0041	616,512.00	6/1/98	5/31/99					
	NI095-CE0042	486,720.00	7/1/98	6/30/99					
	NI095-CE0043	308,256.00	7/1/98	6/30/99					
	NI095-CE0044	8,112.00	2/1/98	1/31/99					
	NI095-CE0045	340,200.00	10/1/98	9/30/99					
	NI095-CE0046	356,400.00	9/1/98	8/31/99					
	NI095-CE0047	32,400.00	8/1/98	7/31/99					
	NI095-CE0048	92,664.00	4/1/98	3/31/99					
	NI095-CE0049	162,216.00	5/1/98	4/30/99					
	NI095-CE0050	424,116.00	11/1/98	10/31/99					
	NI095-CE0051	207,900.00	1/1/99	12/31/99					
	NI095-CE0052	347,086.00	1/1/99	12/31/99					
	NI095-CE0053	663,045.00	1/1/99	12/31/99					
	NI095-CE0054	220,818.00	2/1/99	1/31/00					
	NI095-CE0055	976,695.00	3/1/99	2/28/00					
	NI095-CE0056	93,423.00	4/1/99	3/31/00					
	NI095-CE0F01	45,000.00	1/1/99	12/31/99					
		19,074,275.00					4,872,870.00		

1,837,936.00

SECTION 8 EXISTING

Federal Grantor
Pass Through Grantor
Program Title
**SECTION 8 HSG ASSISTANCE PROGRAM
MODERATE REHABILITATION**

CHILD SUPPORT

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor Pass Through Grantor Program Title	Federal C.F.D.A. Number	Account Number	Program or Award Amount	Grant Period		Adjusted Balance Jan. 1, 1999	Received	Paid or Charged	Balance Dec. 31, 1999	Non-reimbursable Interest on Grants
				From	To					
DEPARTMENT OF HEALTH AND HUMAN SERVICES										
DIVISION OF FAMILY DEVELOPMENT										
TANF	93.202		11,117,621.00	1/1/98	12/31/98			851,639.00		
Refugee Resettlement Program	93.026		10,004.00	1/1/98	12/31/98			1,561.00		
								<u>853,200.00</u>		
ADMINISTRATIVE COSTS RELATING TO PUBLIC ASSISTANCE PROGRAM										
Social Services Block Grant	93.667		2,682,056.00	1/1/99	12/31/99			2,682,056.00		
Title XIX, Medical Assistance	93.778		4,499,162.00	1/1/99	12/31/99			4,499,162.00		
Title IVA, TANF	93.020		1,982,783.00	1/1/99	12/31/99			1,982,783.00		
Title IVF, WFNU	93.021		385,071.00	1/1/99	12/31/99			385,071.00		
Title IVD, Child Support	93.023		1,964,331.00	1/1/99	12/31/99			1,964,331.00		
								<u>11,513,403.00</u>		
U.S. DEPARTMENT OF AGRICULTURE										
DIVISION OF FAMILY DEVELOPMENT										
Food Stamp Program	10.551		3,060,141.00	1/1/99	12/31/99			3,060,141.00		
Total Federal Expenditures										<u>\$ 38,847,028.00</u>

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 1999

State Grantor/Pass Through Grantor/ Program Title	Account Number	Program or Award Amount	Grant Award		Adjusted Balance Jan. 1, 1999	Received	Paid or Charged	Cash Balance Dec. 31, 1999	Non-reimbursable Interest on Grants
			From	To					
NEW JERSEY TRANSIT CORPORATION									
UMTA SECTION 18 FY95		\$ 82,738.00	7/1/94	6/30/95		563.00	563.00		
UMTA SECTION 18 FY96		135,370.00	7/1/95	6/30/96		814.00	814.00		
UMTA SECTION 18 FY97		26,396.00	7/1/96	6/30/97	743.00	810.00	1,282.00	271.00	
UMTA SECTION 18 FY98		84,737.00	7/1/97	6/30/98		6,347.00	(763.00)	7,110.00	
UMTA SECTION 18 FY99		104,340.00	7/1/98	6/30/99		21,404.00	15,517.00	5,887.00	
UMTA SECTION 18 FY99		139,687.00	7/1/99	6/30/00			16,163.00	(16,163.00)	
CASINO GRANT SEN		1,221,074.00	1/1/97	12/31/97	11,776.00		2,220.00	9,556.00	
CASINO GRANT SEN		1,285,904.00	1/1/98	12/31/98	(341,874.00)	458,390.00	105,002.00	11,514.00	
CASINO GRANT SEN		1,302,046.00	1/1/99	12/31/00		738,288.00	1,186,855.00	(448,567.00)	
TIMETABLE DISTRIBUTION		9,109.00	7/1/98	6/30/99		6,304.00	9,011.00	(2,707.00)	
WORK FORCE N.J. BROKERAGE PROJECT		500,000.00	9/1/97	8/30/98	(67,275.00)	263,901.00	270,862.00	(74,236.00)	
						1,607,526.00			
NEW JERSEY STATE PLANNING COMMISSION									
STATE DEVELOPMENT AND REDEVELOPMENT PLAN		40,000.00	1/1/98	12/31/98	6,825.00	30,000.00	4,882.00	31,943.00	
NEW JERSEY DEPARTMENT OF TRANSPORTATION									
CAPITAL TRANSPORTATION PROGRAM		3,997,000.00	1/1/96	Ongoing	3,553,096.00		410,101.00	3,142,995.00	724,305.29
CAPITAL TRANSPORTATION PROGRAM		3,997,000.00	1/1/97	Ongoing			502,566.00	(502,566.00)	494,085.50
CAPITAL TRANSPORTATION PROGRAM		3,997,000.00	1/1/99	Ongoing		3,997,000.00		3,997,000.00	372,453.78
CAPITAL TRANSPORTATION PROGRAM		200,000.00	1/1/98	12/31/98		142,670.00	190,227.00	(47,557.00)	130,835.13
STREET NAME SIGN INSTALLATION		56,000.00	6/15/99	10/15/99		56,000.00	56,000.00		
BAYSHORE TROLLEY PROJECT		73,952.00	7/1/98	6/30/99		23,267.00	23,426.00	(159.00)	
SUBREGIONAL TRANSPORTATION PLANNING 1999		134,405.00	7/1/99	6/30/00		9,560.00	9,560.00		
SUBREGIONAL TRANSPORTATION PLANNING 2000						1,191,880.00		(1,721,679.70)	
NEW JERSEY DEPARTMENT OF LABOR									
JOB TRAINING PARTNERSHIP ACT WORKFORCE 97		389,012.00	7/1/98	6/30/99	(116,045.00)	1,500.00	8,286.00	(122,831.00)	
JOB TRAINING PARTNERSHIP ACT REACH 97		3,382,009.00	7/1/98	6/30/99	(134,161.00)	221,001.00	86,840.00	221,001.00	
JOB TRAINING PARTNERSHIP ACT 1998		88,742.00	7/1/98	ongoing	(2,030.00)	61,310.00	55,712.00	5,598.00	
JOB TRAINING PARTNERSHIP ACT 1998 (WIB, ONE STOP TECH)		95,817.00	7/1/98	6/30/99		121,084.00	64,148.00	54,906.00	
JOB TRAINING PARTNERSHIP ACT 1998 (WTVW)		281,514.00	3/29/99	12/31/99			353,003.00	(353,003.00)	
JOB TRAINING PARTNERSHIP ACT 1998 (WFNJ)		11,638.00	7/22/99	9/30/99		563,190.00	596,843.00	(33,653.00)	
JOB TRAINING PARTNERSHIP ACT 1999, ADMINISTRATION, IIA, B, C, & III		2,760,336.00	7/1/99	6/30/00		20,000.00	387,046.00	(367,046.00)	
JOB TRAINING PARTNERSHIP ACT 1999 (WIB)		38,550.00	7/1/99	6/30/00		20,000.00	19,319.00	681.00	
JOB TRAINING PARTNERSHIP ACT 1999, WELFARE TO WORK		448,543.00	7/13/99	6/30/00		165.00	165.00	(165.00)	
JOB TRAINING PARTNERSHIP ACT 1999 (WFNJ)		730,041.00	7/1/99	6/30/00		86,521.00	86,521.00	(86,521.00)	
						1,657,883.00			
NEW JERSEY DEPARTMENT OF HEALTH AND SENIOR SERVICES - INDIRECT PROGRAM									
OFFICE ON AGING					(486,337.00)	753,976.00	752,867.00	(485,228.00)	

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1999

State Grantor/Pass Through Grantor/ Program Title	Account Number	Program or Award Amount	Grant Award From To	Adjusted Balance Jan. 1, 1999	Received	Paid or Charged	Cash Balance Dec. 31, 1999	Non-reimbursable Interest on Grants
DEPARTMENT OF HUMAN SERVICES								
YOUTH DETENTION CENTER GRANT FY 98	BFN-2-8-C	32,182.00	1/1/98 12/31/98	(24,606.00)		1,464.00	(26,070.00)	
YOUTH DETENTION CENTER GRANT FY 99	BFN-2-9-C	32,905.00	1/1/99 12/31/99		32,905.00	31,650.00	1,255.00	
HUMAN SERVICES ADVISORY COUNCIL 98	AVNF8C	58,141.00	1/1/98 12/31/98	5,775.00		5,775.00		
HUMAN SERVICES ADVISORY COUNCIL 99	AVNF9C	59,071.00	1/1/99 12/31/99		59,071.00	55,726.00	3,345.00	
WORK FIRST NEW JERSEY	FINZ8C	833,918.00	1/1/98 12/31/98	9,056.00		516,734.00	345,840.00	
WORK FIRST NEW JERSEY	FINZ9C	2,265,765.00	1/1/99 12/31/99		1,102,883.00	757,043.00	64,630.00	
ONE EASE E-LINK PROGRAM	OEL009	176,000.00	4/1/98 3/31/99	28,062.00		48,432.00	(5,919.00)	
ONE EASE E-LINK PROGRAM	13100A	205,631.00	10/1/99 6/30/00		85,000.00	5,919.00		
HOMELESS SPENDING PLAN 1998	HINZ8C	540,510.00	1/1/98 12/31/98	6,346.00		6,346.00		
HOMELESS SPENDING PLAN 1999	HINZ9C	549,158.00	1/1/99 12/31/99		549,157.00	529,358.00	19,799.00	
MENTAL HEALTH BOARD	None	6,000.00	7/1/99 6/30/99			6,000.00	(6,000.00)	
MENTAL HEALTH BOARD	None	6,000.00	7/1/99 6/30/00		6,000.00	1,364.00	4,636.00	
PROJECT TRANSITION GRANT	S1202038	276,161.00	1/1/98 12/31/98	(29,695.00)		63,064.00	22,489.00	
PROJECT TRANSITION GRANT	S1202039	213,108.00	1/1/99 12/31/99		160,521.00	213,622.00	(53,101.00)	
CIACC/CART 1998	20213	37,885.00	1/1/98 12/31/98	(11,141.00)		11,418.00		
CIACC/CART 1998	20213	38,491.00	1/1/99 12/31/99		27,548.00	277.00	(8,142.00)	
MICA TRAINING FY99	None	3,000.00	9/1/98 Ongoing		3,000.00	3,000.00		
						2,238,336.00		
DEPARTMENT OF LAW AND PUBLIC SAFETY								
VICTIM WITNESS ADVOCACY FUND FY 99	None	34,285.00	7/1/98 6/30/99	27,458.00		26,135.00	1,323.00	
LOCAL LAW ENFORCEMENT BLOCK GRANT (MEGAN'S LAW)	LLE-13-96	33,810.00	6/25/97 6/24/98	1,035.00		1,035.00		
STATE COMMUNITY PARTNERSHIP GRANT PROGRAM	97-SCP-PM-17	223,041.00	1/1/97 12/31/97	10,600.00		10,600.00		
STATE COMMUNITY PARTNERSHIP GRANT PROGRAM	99-SCP-PM-17	396,081.00	1/1/99 12/31/99		396,081.00	355,251.00	40,830.00	
COMPREHENSIVE YOUTH SERVICES PLAN	98-SCP-PM-17	346,081.00	1/1/98 12/31/98	(12,155.00)		74,365.00	(423.00)	
FAMILY COURT SERVICES PROGRAM	CNNK7C	218,983.00	1/1/97 12/31/97		6,242.00	423.00		
FAMILY COURT GRANTS-IN-AID	CNNK9C	6,391.00	1/1/99 12/31/99	423.00		6,665.00		
FAMILY COURT SERVICES PLAN	ATNK8C	119,418.00	1/1/98 12/31/98	38,941.00		38,941.00		
FAMILY COURT SERVICES PLAN	99-FC-17	218,983.00	1/1/99 12/31/99		218,983.00	176,905.00	42,078.00	
1999 STATE FUNDS EDUCATION ACT	None	81,000.00	1/1/99 12/31/99	64,579.00		126,518.00	19,061.00	
DIVE EXERCISE	None	7,000.00	4/15/99 10/31/99		7,000.00	4,660.00	2,340.00	
SHERIFF'S K-9 UNIT	None	6,000.00	1/1/98 12/31/98		9,418.00	469.00	8,949.00	
TRAFFIC ACCIDENT RECON COURSE	None	11,840.00	5/1/99 5/28/99		11,840.00	11,840.00		
						833,807.00		
							(30,018.00)	
DEPARTMENT OF CRIMINAL JUSTICE								
BODY ARMOR REPLACEMENT FUND	None	30,160.00	7/1/98 6/30/99			30,018.00	(30,018.00)	

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 1999

State Grantor/Pass Through Grantor/ Program Title	Account Number	Program or Award Amount	Grant Award		Adjusted Balance Jan. 1, 1999	Received	Paid or Charged	Cash Balance Dec. 31, 1999	Non-reimbursable Interest on Grants
			From	To					
DEPARTMENT OF HEALTH									
ALCOHOL SERVICES PLAN	98-576-ADA-00	834,047.00	1/1/98	12/31/98	(285,200.00)	344,474.00	60,432.00	(1,158.00)	
ALCOHOL SERVICES PLAN	99-562-ADA-00	851,970.00	1/1/99	12/31/99		529,605.00	676,853.00	(147,248.00)	
ALLIANCE GRANT 1997	None	571,614.00	1/1/97	12/31/97	570.00		(1.00)	571.00	
ALLIANCE GRANT 1998	None	660,712.00	1/1/98	12/31/98	(85,751.00)	297,740.00	180,108.00	31,881.00	
ALLIANCE GRANT 1999	None	538,100.00	1/1/99	12/31/99		402,721.00	382,368.00	20,353.00	
						1,299,760.00			
DEPARTMENT OF ENVIRONMENTAL PROTECTION									
1998 CLEAN COMMUNITIES PROGRAM	None	67,220.00	1/1/98	12/31/98	22,868.00		18,785.00	4,083.00	
1999 CLEAN COMMUNITIES PROGRAM	None	88,407.00	1/1/99	12/31/99		88,407.00	48,640.00	39,767.00	
RECYCLING PROGRAM	1996/1997	100,057.00	6/1/97	5/31/99	71,455.00		49,689.00	21,766.00	
RECYCLING PROGRAM	REC 94-13	11,181.00	7/1/94	12/31/95		9,415.00	1.00		
RECYCLING PROGRAM	1998	69,869.00	2/1/99	8/1/00		69,869.00	15,102.00	54,767.00	
						132,217.00			
DEPARTMENT OF EDUCATION									
STATE LIBRARY GRANT	None	1,487.00	1/1/98	12/31/98			983.00	(983.00)	
DEPARTMENT OF COMMUNITY AFFAIRS									
LINKAGES PROGRAM 1998	98-0334-00	63,875.00	7/1/97	6/30/98	3,930.00	11,360.00	15,290.00		
LINKAGES PROGRAM 1999	99-2604-00	63,875.00	8/1/98	7/31/99	(10,705.00)	63,875.00	53,170.00		
LINKAGES PROGRAM 2000	00-3352-00	63,875.00	8/1/99	7/31/00		15,875.00	8,385.00	7,490.00	
SEXUAL ASSAULT NURSE'S EXAMINATION PROJECT RECREATIONAL OPPORTUNITIES FOR INDIVIDUALS WITH DISABILITIES	97-7081-00	50,000.00	3/1/97	6/30/97	(14,719.00)	25,000.00	10,281.00		
CHIME GRANT 1997	98-0047-00	10,500.00	1/1/98	12/31/98	251.00	3,499.00	3,085.00	665.00	
RECREATIONAL OPPORTUNITIES FOR INDIVIDUALS WITH DISABILITIES	97-2517-HIM4-00	7,857.00	9/28/96	9/27/97	329.00	175.00	175.00	329.00	
AFIS, MCCI, FY99	99-2961-00	10,500.00	1/1/99	12/31/99		3,675.00	3,583.00	92.00	
RECREATIONAL OPPORTUNITIES FOR INDIVIDUALS WITH DISABILITIES	99-5442-00	80,000.00	9/1/98	8/31/99		80,000.00	80,000.00		
REBBOK ANTI-TRUST SETTLEMENT GRANT	98-3412-00	12,085.00	2/1/98	1/31/99		12,085.00	12,085.00	(12,085.00)	
						186,054.00			

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 1999

State Grantor/Pass Through Grantor/ Program Title	Account Number	Program or Award Amount	Grant Award		Adjusted Balance Jan. 1, 1999	Received	Paid or Charged	Cash Balance Dec. 31, 1999	Non-reimbursable Interest on Grants
			From	To					
HEALTH GRANTS									
N.J. DEPARTMENT OF HEALTH PHPF GRANT 98	NONE	78,334.00	1/1/98	12/31/98	28,126.00	93,771.00	12,484.00	15,642.00	
N.J. DEPARTMENT OF HEALTH PHPF GRANT 99	NONE	93,771.00	1/1/99	12/31/99		93,771.00	73,924.00	19,847.00	
N.J. DEPARTMENT OF HEALTH PORSCHER GRANT 98	98-329-CHS-01	164,776.00	1/1/98	12/31/98	19,885.00	33,440.00	5,620.00	47,705.00	
N.J. DEPARTMENT OF HEALTH PORSCHER GRANT 99	99-329-CHS-02	160,588.00	1/1/99	12/31/99		105,347.00	138,650.00	(33,303.00)	
N.J. DEPARTMENT OF HEALTH IMMUNIZATION GRANT 98	98-48-IMM-02	108,986.00	1/1/98	12/31/98	21,133.00	21,357.00	1,365.00	41,125.00	
N.J. DEPARTMENT OF HEALTH-HEALTH BY TWO IMMUNIZATIONS	98-997-OMH-00	100,000.00	10/1/97	9/30/98	81,674.00	54,964.00	49,021.00	87,617.00	
N.J. DEPARTMENT OF HEALTH-HEALTH BY TWO IMMUNIZATIONS	99-54-IMM-01	75,000.00	1/1/99	12/31/99		52,161.00	75,392.00	(23,231.00)	
N.J. DEPARTMENT OF HEALTH LEAD GRANT 98	NONE	24,880.00	3/1/98	2/28/99	17,399.00	18,451.00	18,409.00	17,441.00	
N.J. DEPARTMENT OF ENVIRONMENTAL PROTECTION CEHA 96	EN96-012	184,448.00	1/1/96	12/31/96	3,741.00	3,264.00	3,259.00	3,746.00	
N.J. DEPARTMENT OF ENVIRONMENTAL PROTECTION CEHA 97	EN97-016	147,445.00	1/1/97	12/31/97	5,367.00	20,992.00	4,941.00	21,418.00	
N.J. DEPARTMENT OF ENVIRONMENTAL PROTECTION CEHA 98	EN98-021	199,645.00	1/1/98	12/31/98	97,210.00	98,726.00	87,521.00	108,415.00	
N.J. DEPARTMENT OF ENVIRONMENTAL PROTECTION CEHA 99	EN99-021	203,650.00	1/1/99	12/31/99		58,256.00	64,024.00	(5,768.00)	
N.J. DEPARTMENT OF HEALTH RTK GRANT 99	NONE	14,465.00	1/1/99	12/31/99		10,873.00	14,465.00	(3,592.00)	
						<u>549,075.00</u>			
NJ HISTORICAL COMMISSION									
EXHIBITION PRESENTED BY COUNTY CLERK	MCA2-99	1,000.00	2/1/99	7/1/99		1,000.00	1,000.00		
NJ DEPARTMENT OF STATE									
PROGRAM FOR DIGITIZED POLL BOOKS	NONE	45,525.00	1/1/97	12/31/97			849.00	(849.00)	
ADDITIONAL GRANTS - OTHER AFFILIATED COUNTY AGENCIES									
MONMOUTH COUNTY RECLAMATION CENTER									
DEPARTMENT OF ENVIRONMENTAL PROTECTION									
SOLID WASTE GRANT FY 1991	C29013	295,626.00	4/1/91	3/31/92			28,120.00	(182,894.00)	
SOLID WASTE GRANT FY 1997	SWST 94-13	479,718.00	1/1/98	5/1/99			182,894.00	(182,894.00)	
							<u>211,014.00</u>		
LIBRARY GRANTS									
NISL TECHNOLOGY 98/99	NONE	54,000.00	7/1/98	6/30/99	(10,310.00)	52,835.00	30,810.00	11,715.00	
NISL TECHNOLOGY 99/00	NONE	54,000.00	7/1/99	6/30/00		17,000.00	4,233.00	12,767.00	
ALA- NATION THAT WORKS	NONE	752.00					518.00	(518.00)	
							<u>35,561.00</u>		

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1999

State Grantor/Pass Through Grantor/ Program Title	Account Number	Program or Award Amount	Grant Award		Adjusted Balance Jan. 1, 1999	Received	Paid or Charged	Cash Balance Dec. 31, 1999	Non-reimbursable Interest on Grants	
			From	To						
PUBLIC ASSISTANCE PROGRAM										
WORK FIRST NJ GENERAL ASSISTANCE	NONE		1/1/99	12/31/99			1,878,759.00			
CHILD SUPPORT	NONE		1/1/99	12/31/99			1,647,584.00			
TANF	NONE		1/1/99	12/31/99			766,475.00			
							<u>4,292,818.00</u>			
ADMINISTRATIVE COSTS RELATING TO PUBLIC ASSISTANCE PROGRAM										
STATE SHARE - REACH OMEGA	NONE		1/1/99	12/31/99			365,065.00			
STATE SHARE PROGRAM COSTS	NONE		1/1/99	12/31/99			1,339,518.00			
STATE SHARE PROGRAM COSTS - FOOD PROGRAM	NONE		1/1/99	12/31/99			31,108.00			
							<u>1,735,691.00</u>			
TOTAL STATE EXPENDITURES							<u>\$16,762,221.00</u>		<u>1,721,679.70</u>	

COUNTY OF MONMOUTH
NOTES TO SCHEDULES OF FEDERAL AND STATE
FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 1999

NOTE 1: ORGANIZATION AND BASIS OF PRESENTATION

The County of Monmouth, New Jersey 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. All grant and program cash funds are accounted for separately within the County's financial records. Except for grants administered by the following:

County College
County Mosquito Commission
County Vocational School
County Improvement Authority

The Finance Office performs accounting functions for all grants.

Basis of Accounting

The County's grants are presented on the modified accrual basis of accounting utilizing the following method:

Current Fund Grants – In accordance with a directive from the Division of Local Government Services, Department of Community Affairs, State of New Jersey, all grant revenues and expenditures are fully realized within the current fund budget and corresponding receivables and spending reserves are established in the grant fund where the accounting for the grant activity takes place.

Local Contributions

Local matching contributions, when required, are raised in the current fund budget and transferred to the grant fund. The percentage of matching contributions varies with each program.

Revenues

Revenues, as reported on the accompanying Schedules of Federal and State Financial Assistance, reflect cash receipts, cancelled encumbrances and cancelled balances. Differences between budget and actual cash receipts are cancelled to fund balance when the grant is closed out.

NOTE 1: ORGANIZATION AND BASIS OF PRESENTATION (Continued)**Expenditures**

Expenditures, as reported on the accompanying Schedules of Federal and State Financial Assistance, reflect cash disbursements and cancelled balances charged directly to a grant program and outstanding encumbrances at year-end. Differences between budget and actual cash disbursements are cancelled to fund balance when the grant is closed-out.

NOTE 2: INTEREST EARNED ON CAPITAL TRANSPORTATION PROGRAM ADVANCE

Interest earned on capital transportation program advances for the period June 12, 1996 through December 31, 1999 has been calculated to be a total of \$1,721,679.71. The interest earned from capital transportation program advances was used for the following:

- 1) Budget expenditures for County Road Overlay Program.

NOTE 3: CONTINGENCIES

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

COUNTY OF MONMOUTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 1999

Department of Community Affairs

Finding: 98-01 Emergency Food and Shelter Program Office on Aging.

Condition: This finding was a reportable condition stating that financial reports were not filed on time.

Recommendation: The auditor recommended that department heads be reminded of their responsibility to file grant reports in a timely manner.

Current Status: No similar finding for this department was noted in the 1999 audit.

COUNTY OF MONMOUTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS
YEAR ENDED DECEMBER 31, 1999

Summary of Auditor's Results

- 1) The auditor's report expresses an unqualified opinion on the financial statements of the County of Monmouth.
- 2) No reportable conditions were disclosed during the audit of the financial statements.
- 3) No instances of noncompliance material to the financial statements of the County of Monmouth, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- 4) No reportable conditions were disclosed during the audit of internal control over major federal award programs.
- 5) The auditor's report on compliance for the major federal award programs for the County of Monmouth expresses an unqualified opinion on all major federal programs.
- 6) No audit findings relative to the major federal award programs for the County of Monmouth are reported in this Schedule.
- 7) The programs tested as major programs included:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
US DOT – Belford Bridge Project	20.514
NJ DHS-DFD Title IV-D Reimbursement FY 1999-00	93.217
NJ DLPS – Multi Narc Force	16.004
APHA – US HUD, PHDEP	14.854

- 8) The threshold used for distinguishing between Type A and B programs was \$300,000.00.
- 9) The County of Monmouth qualified as a low risk auditee.

Findings-Financial Statement Audit

Reportable Conditions

None

Findings and Questioned Costs-Major Federal Award Programs Audit

Questioned Costs

None

COUNTY OF MONMOUTH

SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 1999

<u>Finding Number</u>	<u>Federal Program</u>	<u>Current Year Findings</u>	<u>Questioned Costs</u>
99-01	Title IV-D Appropriation #206963-65	Financial Reports are Not Being Filed on Schedule.	None
99-02	Multi-Narc Force Appropriation #207213-17	Financial Reports are Not Being Filed on Schedule.	None

COUNTY OF MONMOUTHSCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL PROGRAMSYEAR ENDED DECEMBER 31, 1999

<u>Current Year Findings</u>	<u>Questioned Costs</u>
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99-01 Title IV-D
Appropriation #206614-16

NONE

Statement of Condition – Financial Reports are not being filed on schedule.

Criteria – Reports are required to be filed on specified due dates.

Effect of Condition – There is no effect on the program.

Cause of Condition – Procedures in place to ensure timely filing of reports were not followed.

Recommendation – The County should review its procedures relative to financial reporting and notify the affected individuals of their responsibility.

99-02 Multi-Narc Force 97-00
Appropriation #207213-17

NONE

Statement of Condition – Financial Reports are not being filed on schedule.

Criteria – Reports are required to be filed on specified due dates.

Effect of Condition – There is no effect on the program.

Cause of Condition – Procedures in place to ensure timely filing of reports were not followed.

Recommendation – The County should review its procedures relative to financial reporting and notify the affected individuals of their responsibility.

COUNTY OF MONMOUTH**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****STATE PROGRAMS****YEAR ENDED DECEMBER 31, 1999****Summary of Auditor's Results**

- 1) The auditor's report expresses an unqualified opinion on the financial statements of the County of Monmouth.
- 2) No reportable conditions were disclosed during the audit of the financial statements.
- 3) No instances of noncompliance material to the financial statements of the County of Monmouth, which would be required to be reported in accordance with *Government Auditing Standards* and audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, were disclosed during the audit.
- 4) No reportable conditions were disclosed during the audit of internal control over major state award programs.
- 5) The auditor's report on compliance for the major state award programs for the County of Monmouth expresses an unqualified opinion on all major state programs.
- 6) No audit findings relative to the major state award programs for the County of Monmouth are reported in this Schedule.
- 7) The programs tested as major programs included:

Name of State Program

NJ DOT/TTF – CTP
 NJ DHS – DFD Work First NJ
 NJ DHS – DFD – Homeless
 NJ JJC – State Community Partnership
 NJ DHSS – Alcohol Services Plan
 NJ DOH – Gov. CL AL & DG AB
 NJTC – Work First NJ
 NJ DHS – DMHS Project Trans/Path

- 8) The threshold used for distinguishing between Type A and B programs was \$300,000.00.
- 9) The County of Monmouth qualified as a low risk auditee.

Findings-Financial Statement Audit**Reportable Conditions**

None

Findings and Questioned Costs-Major Federal Award Programs Audit**Questioned Costs**

None

COUNTY OF MONMOUTH

SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 1999

	<u>State Program</u>	<u>Current Year Findings</u>	<u>Questioned Costs</u>
99-03	DFD Work First NJ Appropriation #206521-23	Financial Reports are Not Being Filed on Schedule.	None
99-04	DFD Homeless Appropriation #206913-15	Financial Reports are Not Being Filed on Schedule.	None
99-05	Project Transition/Path Appropriation #206963-65	Financial Reports are Not Being Filed on Schedule.	None
99-06	DJJ State Community Partnership Appropriation #207901-07	Financial Reports are Not Being Filed on Schedule.	None
99-07	NJDHSS Alcohol Services Plan Appropriation #209115-17	Financial Reports are Not Being Filed on Schedule.	None
99-08	NJ DH Gov. CL AL & DG AB Appropriation #209211-15	Financial Reports are Not Being Filed on Schedule.	None
99-09	NJTC Work First New Jersey Appropriation #203301	Financial Reports are Not Being Filed on Schedule.	None

COUNTY OF MONMOUTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – STATE PROGRAMS
YEAR ENDED DECEMBER 31, 1999

<u>Current Year Findings</u>	<u>Questioned Costs</u>
99-03 DFD Work First NJ Appropriation #206521-23	NONE

Statement of Condition – Financial Reports are not being filed on schedule.

Criteria – Reports are required to be filed on specified due dates.

Effect of Condition – There is no effect on the program.

Cause of Condition – Procedures in place to ensure timely filing of reports were not followed.

Recommendation – The County should review its procedures relative to financial reporting and notify the affected individuals of their responsibility.

99-04 DFD Homeless Appropriation #206913-15	NONE
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Statement of Condition – Financial Reports are not being filed on schedule.

Criteria – Reports are required to be filed on specified due dates.

Effect of Condition – There is no effect on the program.

Cause of Condition – Procedures in place to ensure timely filing of reports were not followed.

Recommendation – The County should review its procedures relative to financial reporting and notify the affected individuals of their responsibility.

COUNTY OF MONMOUTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – STATE PROGRAMS
YEAR ENDED DECEMBER 31, 1999

<u>Current Year Findings</u>	<u>Questioned Costs</u>
99-05 Project Transition/Path Appropriation #206963-65	NONE

Statement of Condition – Financial Reports are not being filed on schedule.

Criteria – Reports are required to be filed on specified due dates.

Effect of Condition – There is no effect on the program.

Cause of Condition – Procedures in place to ensure timely filing of reports were not followed.

Recommendation – The County should review its procedures relative to financial reporting and notify the affected individuals of their responsibility.

99-06 State Community Partnership Appropriation #207901-07	NONE
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Statement of Condition – Financial Reports are not being filed on schedule.

Criteria – Reports are required to be filed on specified due dates.

Effect of Condition – There is no effect on the program.

Cause of Condition – Procedures in place to ensure timely filing of reports were not followed.

Recommendation – The County should review its procedures relative to financial reporting and notify the affected individuals of their responsibility.

COUNTY OF MONMOUTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – STATE PROGRAMS
YEAR ENDED DECEMBER 31, 1999

<u>Current Year Findings</u>	<u>Questioned Costs</u>
99-07 Alcohol Services Plan Appropriation #209115-17	NONE

Statement of Condition – Financial Reports are not being filed on schedule.

Criteria – Reports are required to be filed on specified due dates.

Effect of Condition – There is no effect on the program.

Cause of Condition – Procedures in place to ensure timely filing of reports were not followed.

Recommendation – The County should review its procedures relative to financial reporting and notify the affected individuals of their responsibility.

99-08 Gov. CL AL & DG AB Appropriation #209211-15	NONE
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Statement of Condition – Financial Reports are not being filed on schedule.

Criteria – Reports are required to be filed on specified due dates.

Effect of Condition – There is no effect on the program.

Cause of Condition – Procedures in place to ensure timely filing of reports were not followed.

Recommendation – The County should review its procedures relative to financial reporting and notify the affected individuals of their responsibility.

COUNTY OF MONMOUTHSCHEDULE OF FINDINGS AND QUESTIONED COSTS – STATE PROGRAMSYEAR ENDED DECEMBER 31, 1999

<u>Current Year Findings</u>	<u>Questioned Costs</u>
99-09 Work First New Jersey Appropriation #203301	NONE

Statement of Condition – Financial Reports are not being filed on schedule.

Criteria – Reports are required to be filed on specified due dates.

Effect of Condition – There is no effect on the program.

Cause of Condition – Procedures in place to ensure timely filing of reports were not followed.

Recommendation – The County should review its procedures relative to financial reporting and notify the affected individuals of their responsibility.

GENERAL COMMENTS

On June 21, 2000, an audit of the books, accounts and financial transactions of the County of Monmouth, New Jersey (the "County") was completed as required by N.J.S. 40A:5-4.

SCOPE OF AUDIT

The audit covered the books, accounts, and transactions of the County of Monmouth, and every board, body, officer and commission supported and maintained wholly or in part by funds appropriated by the County, unless otherwise provided by statute or regulations. The audit covered a complete fiscal year and, in addition, thereof, and an audit of the accounts to such date.

GENERAL COMMENTS

Contracts and Agreements Required to be Advertised for N.J.S. 40A:11-4

N.J.S. 40A:11-4 states "Every contract or agreement, for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only by the governing body of the contracting unit after public advertising for bids and bidding therefor, except as is provided otherwise in this act or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate amount set forth in, or the amount calculated by the governor pursuant to Section 3 of P.L. 1971, C. 198 (C. 40A:11-3), except by contract or agreement", the amount set forth pursuant to the above statute was \$12,300. As of July 1, 1999, the threshold was increased by statute to \$12,700.00.

The audit did not and could not determine the character of service rendered for which payment had been made or for which reserves had been set up, nor could it determine the character, proper price or quantity of materials supplied for which claims had been passed. These details were necessarily covered by the internal review and control before approval of such claims by the County.

In addition, the County has the responsibility of determining whether the expenditures in any category of appropriation will exceed the foregoing limitation within its fiscal year. In instances where the possibility of a violation might occur the County has an obligation to seek a legal opinion before a commitment is made.

While the County's records do not provide for an accumulation of payments by category for the performance of work or the furnishing of materials or supplies in a manner consistent with the statute, the audit included a test of payments and a review of the minutes of the meetings of the County's governing body to determine whether any clear cut violations existed. The results of the test and the review were negative in respect to violations. The review of the minutes indicated that the County adopted and advertised resolutions authorizing the award of contracts or agreements for professional services as required by N.J.S. 40A:11-5.

Contracts or Agreements not Required to be Advertised per N.J.S. 40:11-6

N.J.S. 40A:11-6 states, "Except contracts which require the performance of professional services, all contracts or agreements which do not require public advertising for bids and the estimated cost or price exceeds \$1,000 at least three quotations as to the cost or price, whenever practicable, shall be solicited by the contracting agent, and the contract or agreement shall be made with and awarded to the lowest responsible bidder."

Other Department Activity

County Clerk

The County Clerk collects and remits funds to the County, the State and third parties for a variety of services that are essentially legal in nature. The Clerk uses computers with specifically designated software to record and account for the services rendered in the department. By using the system, the Clerk's staff is able to calculate fees, validate legal documents and issue sequentially numbered receipts for services. Examples of services rendered are recording mortgages, land title deeds, liens, and trade names. They issue passports and state identification cards as well as maintain the Archives Section, a huge volume of records open to the public.

Sheriff

Working with local police, the Sheriff's personnel assist in emergencies, drunken driving roadblocks and undercover investigations. The Sheriff collects fees for the services rendered for foreclosures, garnishments, summons and complaints, writs and other charges. They utilize a computer system to maintain the necessary records to record all transactions, such as receipts and disbursements and payments due to or from attorney's.

Department of Corrections

The Department of Corrections operates the County jail. There are approximately 900 inmates that are incarcerated in a new facility (three years old). Some prisoners are held on behalf of the States of New Jersey and Vermont, due to overcrowding at these facilities. Reimbursements are received from these States to cover the costs associated with the above. There is an inmate commissary account to provide the necessary pharmaceutical and "snack foods" for the inmates. The commissary services are contracted out and the Department of Corrections receives a commission at a specified percentage based on volume. There is a Work Release Program in effect, whereby inmates are temporarily released and are gainfully employed to earn monies to satisfy fines, child support and judgements.

Surrogate

The Surrogate collects fees for a variety of services connected with the probate of wills and the administration of estates. Funds are held in trust for minors and invested in certificate of deposits and treasury obligations. Computer systems are utilized to record all transactions to determine what monies are owed, when the minor reaches majority and the amount of funds to be disbursed.

T.B. Clinic

The T.B. clinic is part of the John L. Montgomery Medical Home. They test patients for this disease at a reasonable cost and for free if no funds are available. Two checking accounts are maintained, one for petty cash, the other for general checking.

Department of Parks and Recreation

The Parks Department manages the various parks, golf courses, camping grounds, boat marina, annual, Freehold fair, etc. These facilities are all open for public use. Fees are charged based on the facility being used. There are free facilities throughout the County as well. The administration office, located in Lincroft, maintains all the accounting records and coordinates all programs that the Parks Department offers. They utilize a main frame computer as well as PC's to record all records.

Department of Medical Homes

The medical homes consist of two medical facilities, John L. Montgomery, located in Freehold and Geraldine L. Thompson, located in Allenwood. They are nursing care facilities that accept patients who are on Medicare, Medicaid and private patients who pay their own way. All financial accounting records, for both facilities, are maintained at Geraldine L. Thompson.

Adjuster

The adjuster's office is a "referee" for the court. Any individual, who has resided in Monmouth County for a minimum of five years and is institutionalized, the County pays for hospital care. A competency hearing is held to determine if, when and how the funds will be paid back.

Prosecutor

The prosecutor is the chief law enforcement officer in Monmouth County and has the responsibility to investigate and prosecute violators of criminal laws. They maintain three bank accounts to accommodate the petty cash accounts for the confidential, extradition and emergency funds to supply the funds for investigations and travel.

RECOMMENDATIONS

Prosecutor's Office

- 1) Finding: An employee who retired in October of 1999 was not removed as a signatory on three checking accounts as of December 31, 1999.

Recommendation: That the employee be removed immediately.

Monmouth County Library

- 1) Finding: Employees are allowed to purchase media materials at a discount. No adequate records are maintained to account for these purchases.

Recommendation: That receipts be required for every purchase and that a complete record of all receipts and disbursements be maintained.

ACKNOWLEDGEMENT

We desire to express our appreciation for the assistance and courtesies rendered by the County officials and employees during the course of the audit.
