

COUNTY OF MONMOUTH

DECEMBER 31, 2000

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, 2000 and 1999 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, 2000. 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, 2000 and 1999, 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, 2000 on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 15, 2001 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. Hulsart & Co.

Robert A. Hulsart

Robert A. Hulsart

Certified Public Accountant

Registered Municipal Accountant

R.M.A. Number 158

June 15, 2001

Armour S. Hulsart and Company

CERTIFIED PUBLIC ACCOUNTANTS

3.

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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, 2000, and have issued our report thereon dated June 15, 2001. 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 15, 2001

COUNTY OF MONMOUTH

Exhibit A

CURRENT FUND

Sheet 1 of 2

BALANCE SHEETS(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance Dec. 31, 2000</u>	<u>Balance Dec. 31, 1999</u>
<u>Assets</u>			
Cash and Cash Equivalents	A-4,5	\$ 38,232,647.51	45,664,730.46
Investments	A-5a	61,150,000.00	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	39,411.49	21,131.00
Change Funds	N/C	130.00	130.00
Total Cash and Investments		<u>99,422,189.00</u>	<u>95,703,199.79</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	A-7	3,606,086.23	3,647,315.93
Revenue Accounts Receivable	A-8	182,970.35	278,543.94
Due from Capital - Accrued Interest	A-9	40,911.46	
		<u>3,829,968.04</u>	<u>3,925,859.87</u>
Deferred Charges to Future Taxation	A-15	<u>470,000.00</u>	
Sub-Total Current Operating		<u>103,722,157.04</u>	<u>99,629,059.66</u>
General Fixed Assets Group:			
General Fixed Assets		417,980,398.54	410,301,857.00
Fixed Assets Division of Social Services		865,578.20	808,873.20
		<u>418,845,976.74</u>	<u>411,110,730.20</u>
Total Assets		<u>\$ 522,568,133.78</u>	<u>510,739,789.86</u>

COUNTY OF MONMOUTH

Exhibit A

CURRENT FUND

Sheet 2 of 2

BALANCE SHEETS(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance Dec. 31, 2000</u>	<u>Balance Dec. 31, 1999</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Cash Liabilities:			
Appropriation Reserves	A-3	\$ 11,453,760.57	9,824,640.26
Appropriation Reserves Committed	A-3	24,723,589.72	26,798,134.76
Due State of N.J. - Realty Transfer Fees	A-11	912,390.79	837,468.42
Contractors' Retainage	A-12	19,653.00	19,653.00
Accounts Payable	A-13	3,953,883.64	3,548,176.48
Reserve for Arbitrage Rebates	A-14	547,474.24	558,264.78
		<u>41,610,751.96</u>	<u>41,586,337.70</u>
Reserve for Receivables		3,829,968.04	3,925,859.87
Fund Balance		58,281,437.04	54,116,862.09
		<u>62,111,405.08</u>	<u>58,042,721.96</u>
Reserve for Fixed Assets Group		418,845,976.74	411,110,730.20
Total Liabilities and Reserves		<u>\$ 522,568,133.78</u>	<u>510,739,789.86</u>

See accompanying Notes to Financial Statements.

COUNTY OF MONMOUTH

Exhibit A-1

CURRENT FUNDSTATEMENT OF OPERATIONS ANDCHANGE IN FUND BALANCEYEARS ENDED DECEMBER 31, 2000 AND 1999

	<u>Ref.</u>	<u>Year 2000</u>	<u>Year 1999</u>
<u>Revenue and Other Income</u>			
Fund Balance Utilized	A-2	\$ 35,000,000.00	31,000,000.00
Miscellaneous Revenue Anticipated	A-2	128,571,126.75	121,474,230.21
Receipts from Current Taxes	A-2,6	201,529,528.00	193,900,000.00
Non-Budget Revenue	A-2	14,930,954.41	13,269,820.14
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-10	8,523,139.20	9,544,741.96
Current Appropriations Cancelled	A-3	28,668.68	87,431.42
Adjustments to Accounts Payable	A-13	-	10,747.63
Deferred Charges to Future Taxation	A-15	470,000.00	-
Total Revenue and Other Income		<u>389,053,417.04</u>	<u>369,286,971.36</u>
<u>Expenditures</u>			
Budget Appropriations	A-3	<u>349,888,842.09</u>	<u>327,932,072.73</u>
Excess in Revenue		39,164,574.95	41,354,898.63
Fund Balance, Beginning of Year	A	<u>54,116,862.09</u>	<u>43,761,963.46</u>
		93,281,437.04	85,116,862.09
Less: Utilized as Revenue	A-2	<u>35,000,000.00</u>	<u>31,000,000.00</u>
Fund Balance, End of Year	A	<u><u>\$ 58,281,437.04</u></u>	<u><u>54,116,862.09</u></u>

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

Exhibit A-2

Sheet 1 of 11

	Ref.	Anticipated Revenue	Realized	Excess or (Deficit)
Surplus Anticipated	A-1	<u>\$ 35,000,000.00</u>	<u>35,000,000.00</u>	
Miscellaneous Revenues - Local Revenues				
County Clerk		5,000,000.00	7,416,711.74	2,416,711.74
Surrogate		300,000.00	556,481.49	256,481.49
Sheriff		725,000.00	769,644.13	44,644.13
Interest on Investments and Deposits		3,700,000.00	10,465,873.49	6,765,873.49
Parks and Recreation		5,200,000.00	5,367,876.89	167,876.89
M.C. County Care Center - Geraldine L. Thompson Division		7,000,000.00	7,405,664.30	405,664.30
M.C. County Care Center - John L. Montgomery Division		9,000,000.00	10,127,766.52	1,127,766.52
Data Processing - Board of Social Services		100,000.00	101,766.00	1,766.00
Receipts, Rental of County Owned Properties		100,000.00	289,665.75	189,665.75
Indirect Cost Recovery		1,000,000.00	832,596.24	(167,403.76)
USDA Reimbursement, Youth Detention Center		30,000.00	66,167.09	36,167.09
Maintenance in Lieu of Rent, Division of Social Services		1,029,180.00	1,029,183.00	3.00
Recovery of Fringe Benefits		3,500,000.00	4,364,186.91	864,186.91
Lease, Workmen's Compensation Court		100,000.00	114,879.96	14,879.96
Intoxicated Driver Resource Center		125,000.00	177,515.00	52,515.00
Monmouth County Reclamation Center Utility - Equipment Leases		3,600,000.00	4,379,086.00	779,086.00
Division of Social Services		1,900,000.00	2,246,966.40	346,966.40
Total Local Revenues		<u>42,409,180.00</u>	<u>55,712,030.91</u>	<u>13,302,850.91</u>

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-2

Sheet 2 of 11

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Miscellaneous Revenues - State Aid				
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-3,8	2,299,210.00	2,299,210.00	
State Aid - County Vocational School Bonds (N.J.S.A. 18A:58-33.22)	A-3,8	193,230.00	193,230.00	
Reimbursement, Mental Health Administrator's Salary		12,000.00	12,000.00	
Reimbursement, State Inmates at Correctional Institution		6,000,000.00	5,777,666.82	(222,333.18)
Reimbursement, Office of Emergency Management (P.L. 85-60 6)		20,000.00	20,000.00	
Division of Economic Assistance - Earned Income Grant		16,350,000.00	16,775,850.31	425,850.31
Total State Aid		<u>24,874,440.00</u>	<u>25,077,957.13</u>	<u>203,517.13</u>
Miscellaneous Revenues - State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities				
Social and Welfare Services (C. 66, P.L. 1990)				
Division of Youth and Family Services		3,617,067.00	3,617,067.00	
Supplemental Social Security Income		810,500.00	780,460.00	(30,040.00)

Exhibit A-2
 Sheet 3 of 11

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<u>Psychiatric Facilities (C.73, P.L. 1990)</u>				
Maintenance of Patients in State Institutions for:				
Mental Diseases		4,030,755.00	4,030,755.00	
Mentally Retarded		7,156,593.00	7,156,593.00	
Board of County Patients in State and Other Institutions		5,616.00	325,628.62	320,012.62
Total - State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		15,620,531.00	15,910,503.62	289,972.62
<u>Miscellaneous Revenues - Special Items of General Revenue</u>				
<u>Anticipated with Prior Written Consent of the Director of</u>				
<u>Local Government Services - Public and Private Revenues</u>				
<u>Offset with Appropriations</u>				
<u>State of New Jersey - Department of Health and Senior Services</u>				
State of New Jersey - Department of Health and Senior Services		3,427,108.00	3,427,108.00	
Monmouth County Office on Aging Comprehensive Area Plan Grant		897,931.00	897,931.00	
Alcoholism Services Plan - CY '99-5766-ADA-00		710.00	710.00	
Assessment Drug Study Reimbursement		21,900.00	21,900.00	
Intergenerational School Breakfast Program - 00-2091-WIC-C-0		126,600.00	126,600.00	
CAP/NJEH Medicaid Case Management - CY 2001				

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

Exhibit A-2

Sheet 4 of 11

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<u>Miscellaneous Revenues - Special Items of General Revenue</u>				
<u>Anticipated with Prior Written Consent of the Director of</u>				
<u>Local Government Services - Public and Private Revenues</u>				
<u>Offset with Appropriations - (Continued)</u>				
<u>State of New Jersey - Department of Labor</u>				
Job Training Partnership Act - PY '98		72,386.00	72,386.00	
Job Training Partnership Act - PY '99		56,470.42	56,470.42	
Workforce Investment Act PY '00		3,048,660.00	3,048,660.00	
Work First New Jersey Employment Centers - FY 2001		50,000.00	50,000.00	
<u>State of New Jersey - Department of Transportation</u>				
TTF -2000 Capital Transportation Program		3,997,000.00	3,997,000.00	
Local Bridge Rehabilitation Program, FY 2000		2,734,000.00	2,734,000.00	
<u>State of New Jersey - Governor's Council on Alcohol</u>				
<u>and Drug Abuse</u>				
Alliance Prevention - CY '00		571,614.00	571,614.00	
<u>State of New Jersey - Department of Community Affairs</u>				
DCR - ROID (MCOOH) & (MOCEANS), CY '00, 00-3762-00		15,100.00	15,100.00	
Smart Growth Management Plan, Route 9, FY '00		250,000.00	250,000.00	
Homelessness Prevention Program, #00-1239-00		53,875.00	53,875.00	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2000

Exhibit A-2

Sheet 5 of 11

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<u>New Jersey Institute of Technology - North Jersey Transportation Planning Authority</u>				
Sub-Regional Transportation Planning Program - FY '01		118,405.00	118,405.00	
Bridge S-32 Scoping Project		50,000.00	50,000.00	
Local Business Study, FY 2001		48,000.00	48,000.00	
<u>State of New Jersey - Department of Human Services</u>				
DYFS:				
Human Services Advisory Council - CY '00 - 00AVNC		59,594.00	59,594.00	
Youth Detention Center - CY '00 - 00BFNC		33,543.00	33,543.00	
Family Court, Grants-In-Aid - CY '00 - 00CNNC		6,795.00	6,795.00	
NJTFCAN - CY '00 - 00BDNC		27,500.00	27,500.00	
DFD:				
Work First New Jersey - CY 00 - FINZ0C		2,273,196.00	2,273,196.00	
Title IV-D Reimbursement Agreement - FY '01		283,229.00	283,229.00	
USHUD - Section 8 Voucher - Welfare to Work - D8NHOC		440,000.00	440,000.00	
Social Services for the Homeless - CY '99 - HINZ9C		2,197.00	2,197.00	
Social Services for the Homeless - CY '00 - HINZ00C		659,551.00	659,551.00	
DMHS:				
Project Transition/Path - CY '00 - S1202039		235,054.00	235,054.00	
CIACC / CART - CY '00, 20213		39,032.00	39,032.00	
Mental Health Board FY '01		6,000.00	6,000.00	
Mica Training - FY '00		3,000.00	3,000.00	
One EASE E-Link, FY '00, #13100A		12,000.00	12,000.00	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2000

(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 '00		88,407.00	88,407.00	
Recycling Program - REC-94-13 - Project Income		8,665.00	8,665.00	
Pump-Out Facility - FG 00-055		48,405.00	48,405.00	
Phase I WMP - WMA #12		300,000.00	300,000.00	
MWMG - Year Three, CP00-076		75,000.00	75,000.00	
<u>State of New Jersey - New Jersey Transit Corporation</u>				
Senior Citizen & Disabled Resident Transportation Program - CY '00		1,460,691.00	1,460,691.00	
Timetable Distribution - FY '00		9,109.00	9,109.00	
Timetable Distribution - FY '01		10,000.00	10,000.00	
FTA - Section 5311 - FY '2001		169,065.00	169,065.00	
Work First, New Jersey		68,421.50	68,421.50	
<u>State of New Jersey - Division of Law & Public Safety</u>				
LLEBG - Megan's - FFY 98, LLE-13-98		42,338.00	42,338.00	
DHTS - Child Passenger Safety Program, OP00-45-02-01		8,000.00	8,000.00	
DHTS - Safe Cargo, OP01-45-01-02		15,000.00	15,000.00	
DCJ - Victim Witness Advocacy - FY '00		35,645.00	35,645.00	
DCJ - Victim Assistance Project - FY '00, Bridge Funding, V-18-98		70,089.00	70,089.00	
DCJ - Community Justice Program, CJ-13-99		53,560.00	53,560.00	
DCJ - LEOTEF - FY 2000		17,524.00	17,524.00	
Multi-Jurisdictional Narcotics Task Force - FY '00 - DE-2-15-00		228,750.00	228,750.00	
SANE - FY '00, V-36-99S		90,000.00	90,000.00	
DSP -EMA Reallocation, FY 1999		4536.21	4536.21	
DSP -Domestic Preparedness Vulnerability Assessment		10,000.00	10,000.00	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-2

STATEMENT OF REVENUES

Sheet 7 of 11

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<u>United States - Department of Housing and Urban Development</u>				
Dover Township / MCDSS - HOPWA - FY '99		404,005.00	404,005.00	
TNHA - PHDEP, 98-00		10,000.00	10,000.00	
TNHA - PHDEP, 00-02		120,000.00	120,000.00	
APHA - PHDEP, 00-02, NENQ		130,000.00	130,000.00	
APHA - PHDEP, 00-02, SWNQ		130,000.00	130,000.00	
<u>State of New Jersey - Division of Vocational Rehabilitation Services</u>				
Brokered Employment Transportation - Project Income - 95-045		20.50	20.50	
<u>State of New Jersey Department Of Justice</u>				
Domestic Preparedness Equipment - 2000-V103-NJ-TF		198,730.00	198,730.00	
<u>New Jersey State Library</u>				
Maintenance and Preservation Grant - #00-1221		13,424.00	13,424.00	
<u>State of New Jersey - Juvenile Justice Commission</u>				
State / Community Partnership - CY 00 - 00-SCP-PM/PS-17		427,426.00	427,426.00	
Family Court - CY '00, 00-FC-17		226,430.00	226,430.00	
YFDDP - FY '00-J-J:4-13-97		68,310.00	68,310.00	
Juvenile Accountability Incentive Block Grant - Year Two		243,491.00	243,491.00	
<u>Brookdale Community College - Extension Services</u>				
Youth Farmstand Project, PY '99		990.40	990.40	
Youth Farmstand Project, PY '00		6,000.00	6,000.00	
<u>Township of Freehold</u>				
MCMC - Lyme Disease - FY '00		39,530.00	39,530.00	
<u>Monmouth County Community Against Tobacco Coalition</u>				
MCPO Task Force - Tobacco Control Program		2,000.00	2,000.00	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-2

STATEMENT OF REVENUES

Sheet 8 of 11

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	Ref.	Anticipated Revenue	Realized	Excess or (Deficit)
Donations				
Monmouth County Sheriff's K-9 Unit				
Total - Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations		1,098.54	1,098.54	
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				
Motor Vehicle Fines (N.J.S.A. 39:5-41)		3,644,579.52	3,644,579.52	
Accrued Interest on Bonds		0.00	0.00	
Supplemental Medicaid Assistance		1,885,472.00	3,770,944.00	1,885,472.00
Total Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items		5,530,051.52	7,415,523.52	1,885,472.00
Total Miscellaneous Revenues	A-1	112,889,314.09	128,571,126.75	15,681,812.66
Subtotal General Revenues		147,889,314.09	163,571,126.75	15,681,812.66
Amount to be Raised by Taxation - County Purpose Tax	A-1	201,529,528.00	201,529,528.00	
Total General Revenues		349,418,842.09	365,100,654.75	15,681,812.66
Non Budget Revenues	A-1		14,930,954.41	
Total Revenues		\$ 349,418,842.09	380,031,599.16	15,681,812.66

COUNTY OF MONMOUTH**CURRENT FUND****Exhibit A-2****STATEMENT OF REVENUES****Sheet 9 of 11****YEAR ENDED DECEMBER 31, 2000****(STATUTORY BASIS)****Miscellaneous Revenue Not Anticipated**

Garnishment Service Charge	\$ 7,737.53
Rent from Newspaper Reporters Booth	480.00
Voter Registration	12,197.08
Construction Board of Appeals	2,100.00
Pay Telephone Station Commissions	489,501.16
MCTB Clinic	510.57
Engineers Plans and Specifications	4,045.00
Vending Machine Commissions	65,564.50
Autopsy Fees	1,449.00
Interest on Late Payment of Taxes	742.18
Planning Board Receipts	10,493.77
Miscellaneous Unanticipated Revenues	246,138.30
Sale of Election Maps	78.00
Judgments	12,202.38
MCHS - Annual Conference/Reception	4,325.00
Salary and Fringe Reimbursements	175,803.78
Interest - Sheriff's Account	107,958.10
Damages to County Property	29,800.67
Purchase of Lists, Records, etc.	885.00
Auction Sales	71,791.00
Inmate Transportation	500.00
Developers Agreement	653,946.84
Payment in Lieu of Taxes	1,404.00
Sale of County Merchandise, Property, etc.	13,175.71
Permit Fees	17,475.00
Appropriation Refunds	928,319.39
Appropriation Refunds - Agric. Easements	172,486.00
Unanticipated Grant Receipts	1,046,705.86
Insurance Reimbursements	261,104.97
Telephone Refunds	900.27
MC Police Computer	153,105.25
Copier Receipts	43,941.84
Fire Academy - Course Requirements	2,335.00

COUNTY OF MONMOUTHCURRENT FUND

Exhibit A-2

STATEMENT OF REVENUES

Sheet 10 of 11

YEAR ENDED DECEMBER 31, 2000(STATUTORY BASIS)

Planning Board:

Site Plan Revision Fees	51,630.90
Site Plan Inspection Fees	22,366.38
Subdivision Initial Application Fees	199,303.50
Reimbursement for Motor Pool	251,754.41
Reimbursement for Single Audit Costs	39,968.00
Data Processing Costs - Mod IV Tax System	6,259.63
Consumer Affairs - US CPSC	650.00
Comm. Reg. Elections - Twp. Reimb. (Ch. 278/95)	119,090.86
County Clerk Election - Twp. Reimb. (Ch. 278/95)	14,863.84
Board of Elections- Twp. Reimb. (Ch. 278/95)	40,031.93
Probation Fines	70,770.35
Information Services - Print Shop Reimbursement	175,988.94
Bail Bond Forfeitures	327,720.58
Juror Compensation Fund	13,077.62
Interest on County Clerk's Account	12,273.03
Probation - Sheriff Labor Assistance Prog. (SLAP)	1,625.00
Voter Machine Rental	3,296.00
NJAOC - Service Agreements	512,201.14
Drunk Driving Enforcement Fund - NJDLPS (Div. MV)	1,780.06
Primary Election - Postage Reimbursement	29,982.42
MCDOT - Howell Township Agreement	32,000.00
MC DOT - Agency Receipts	253,792.17
Police Academy - Tuition	98,416.59
911 Program, Police Radio - Municipal Receipts	644,663.20
MCPO - Restitution Collections	2,116.52
Employee Fines / Fees	622.88
MCCI - Inmate Fees	173,008.63
MCCI - SSA Reimbursement	26,000.00
MCCI - Inmate Medical Co-Pay Program	36,178.49
MCCI - Donations	425.00
MCCI - Inmate Industry Production	22,821.50
One Easy E-Link Membership	35,775.00
NJDHS/DYFS-Project Open House Reimbursement	24,555.15

COUNTY OF MONMOUTHCURRENT FUND

Exhibit A-2

STATEMENT OF REVENUES

Sheet 11 of 11

YEAR ENDED DECEMBER 31, 2000(STATUTORY BASIS)

	<u>Ref.</u>	
GIS A/R Munic/Others - Excess		30,578.27
Licensing Agreements - Fiber Optics Cables		1,350.00
MCCI - Inmate Commissary Account		99,857.79
Water Quality Donations		360.00
MC Care Center - JLMMH - Donations		2,333.15
MC Care Center - GLT - Donations		2,960.00
MCCI - Vermont Prisoner's Reimbursement		564,702.50
Reimbursements - Federal Inmates at Correction Center		1,942,492.50
MCCI - Marlboro/New Hope Meal Reimbursement		20,075.00
MCPO - US DOJ, DEA Reimbursement		10,160.96
MCPO - CERT		5,000.00
MCDSS:		
Miscellaneous Unanticipated Revenue		816,273.53
Salary & Fringe Reimbursements		2,960.75
Jury Duty/Employee S & W Reimbursement		230.00
Letters, Envelopes, & Office Supplies		91.15
Total Amount of Miscellaneous Revenues Not Anticipated	A-4	<u>11,283,638.48</u>
County Added and Omitted Taxes	A-7	<u>3,647,315.93</u>
	A-1	<u><u>\$ 14,930,954.41</u></u>

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

STATEMENT OF EXPENDITURES

Sheet 1 of 20

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
<u>General Government</u>					
Board of Chosen Freeholders					
Salaries and Wages	\$ 126,000.00	126,000.00	126,000.00		
Other Expenses	3,655.00	3,655.00	3,152.09	502.91	
Office of County Administrator					
Salaries and Wages	250,903.00	260,903.00	260,116.56	786.44	
Other Expenses	202,250.00	202,250.00	147,155.98	55,094.02	
Department of Finance					
Salaries and Wages	868,685.00	897,685.00	895,944.32	1,740.68	
Other Expenses	244,000.00	244,000.00	203,364.83	40,635.17	
Information Services					
Salaries and Wages	1,624,575.00	1,619,575.00	1,608,238.26	11,336.74	
Other Expenses	1,921,672.00	1,956,672.00	1,911,241.04	45,430.96	
Preparation of Indirect Cost Plan					
Other Expenses	20,000.00	20,000.00	18,500.00	1,500.00	
Research, Technical and Consulting Services					
Other Expenses	1,200,000.00	1,200,000.00	654,284.00	545,716.00	
County Counsel					
Other Expenses	2,100,000.00	2,100,000.00	1,844,862.26	255,137.74	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Balance Cancelled</u>
Office of County Adjuster					
Salaries and Wages	98,000.00	86,000.00	82,427.73	3,572.27	
Other Expenses	1,000.00	1,000.00	703.82	296.18	
Clerk of the Board					
Salaries and Wages	492,699.00	512,699.00	511,723.23	975.77	
Other Expenses	62,300.00	69,300.00	64,143.70	5,156.30	
Personnel Department					
Salaries and Wages	686,659.00	681,659.00	678,300.97	3,358.03	
Other Expenses	111,568.00	111,568.00	105,839.63	5,728.37	
County Clerk					
Salaries and Wages	1,606,474.00	1,799,474.00	1,798,710.43	763.57	
Other Expenses	301,691.00	301,691.00	247,278.17	54,412.83	
Office of the County Prosecutor					
Salaries and Wages	13,375,744.00	14,200,744.00	14,191,011.19	9,732.81	
Other Expenses	1,046,536.00	1,070,536.00	943,657.15	126,878.85	
Purchasing Department					
Salaries and Wages	556,789.00	555,789.00	554,791.52	997.48	
Other Expenses	25,400.00	25,400.00	24,162.97	1,237.03	
Department of Economic Development					
Salaries and Wages	284,413.00	294,413.00	294,001.91	411.09	
Other Expenses	66,426.00	66,426.00	59,173.02	7,252.98	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

STATEMENT OF EXPENDITURES

Sheet 3 of 20

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
Department of Public Information and Tourism					
Salaries and Wages	130,418.00	134,418.00	134,375.02	42.98	
Other Expenses	36,850.00	36,850.00	27,306.14	9,543.86	
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	20,200,000.00	20,200,000.00	19,228,103.07	971,896.93	
Worker's Compensation	5,550,000.00	4,350,000.00	3,955,257.69	394,742.31	
Other Insurance Premiums	3,378,000.00	2,099,000.00	2,049,279.54	49,720.46	
Youth Employment Program					
Salaries and Wages	275,000.00	275,000.00	257,902.22	17,097.78	
Total General Government	<u>56,852,307.00</u>	<u>55,507,307.00</u>	<u>52,885,608.46</u>	<u>2,621,698.54</u>	
Judiciary					
Office of County Surrogate					
Salaries and Wages	569,386.00	591,386.00	590,097.90	1,288.10	
Other Expenses	15,813.00	15,813.00	10,557.92	5,255.08	
Total Judiciary	<u>585,199.00</u>	<u>607,199.00</u>	<u>600,655.82</u>	<u>6,543.18</u>	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

STATEMENT OF EXPENDITURES

Sheet 4 of 20

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
Regulation					
Sheriff's Office					
Salaries and Wages	5,035,356.00	5,580,356.00	5,575,941.11	4,414.89	
Other Expenses	292,606.00	292,606.00	269,530.58	23,075.42	
Police Radio					
Salaries and Wages	1,911,658.00	1,951,658.00	1,935,691.50	15,966.50	
Other Expenses	227,486.00	227,486.00	191,875.13	35,610.87	
Weights and Measures					
Salaries and Wages	330,517.00	339,517.00	338,798.11	718.89	
Other Expenses	3,175.00	3,175.00	2,879.99	295.01	
Board of Taxation					
Salaries and Wages	253,581.00	258,581.00	258,448.12	132.88	
Other Expenses	11,551.00	11,551.00	7,692.60	3,858.40	
Medical Examiner					
Salaries and Wages	540,632.00	603,632.00	603,225.98	406.02	
Other Expenses	174,015.00	199,015.00	171,657.68	27,357.32	
County Clerk (Elections)					
Salaries and Wages	131,276.00	117,276.00	116,571.08	704.92	
Other Expenses	21,800.00	21,800.00	6,090.50	15,709.50	
Superintendent of Elections					
Salaries and Wages	1,213,824.00	1,183,824.00	1,175,660.79	8,163.21	
Other Expenses	323,710.00	323,710.00	281,686.19	42,023.81	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

STATEMENT OF EXPENDITURES

Sheet 5 of 20

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
Board of Elections					
Salaries and Wages	671,332.00	641,332.00	622,701.58	18,630.42	
Other Expenses	100,030.00	100,030.00	90,766.44	9,263.56	
Fire Marshall (N.J.S. 40A:14-1)					
Salaries and Wages	350,393.00	370,393.00	370,285.17	107.83	
Other Expenses	38,723.00	38,723.00	31,900.01	6,822.99	
Planning Board (N.J.S. 40A:27-3)					
Salaries and Wages	1,213,821.00	1,258,821.00	1,257,307.67	1,513.33	
Other Expenses	40,937.00	40,937.00	31,542.70	9,394.30	
Police Academy and Firing Range					
Salaries and Wages	280,542.00	265,542.00	259,014.62	6,527.38	
Other Expenses	76,664.00	76,664.00	73,599.08	3,064.92	
Department of Consumer Affairs					
Salaries and Wages	242,472.00	249,472.00	249,132.44	339.56	
Other Expenses	6,018.00	6,018.00	5,389.68	628.32	
Police Computer					
Salaries and Wages	194,212.00	174,212.00	167,098.24	7,113.76	
Other Expenses	559,726.00	559,726.00	388,288.83	171,437.17	
Total Regulation	<u>14,246,057.00</u>	<u>14,896,057.00</u>	<u>14,482,775.82</u>	<u>413,281.18</u>	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2000

(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	226,703.00	235,703.00	235,176.14	526.86	
Other Expenses	1,529.00	1,529.00	550.83	978.17	
Office of Emergency Management					
Salaries and Wages	123,450.00	129,450.00	128,889.28	560.72	
Other Expenses	7,093.00	7,093.00	6,514.33	578.67	
Office of the County Engineer					
Salaries and Wages	1,469,276.00	1,589,276.00	1,581,517.82	7,758.18	
Other Expenses	85,415.00	85,415.00	47,287.68	38,127.32	
Road Maintenance					
Salaries and Wages	4,175,030.00	4,450,030.00	4,425,419.65	24,610.35	
Other Expenses	889,766.00	889,766.00	805,378.96	84,387.04	
Bridge Maintenance					
Salaries and Wages	1,464,245.00	1,499,245.00	1,490,792.41	8,452.59	
Other Expenses	223,382.00	223,382.00	190,508.94	32,873.06	
Traffic Safety Engineering					
Salaries and Wages	1,092,049.00	1,197,049.00	1,196,345.66	703.34	
Other Expenses	255,389.00	255,389.00	207,519.50	47,869.50	
Buildings and Grounds					
Salaries and Wages	4,107,262.00	4,357,262.00	4,347,707.66	9,554.34	
Other Expenses	8,019,242.00	7,809,242.00	7,239,354.43	569,887.57	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

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**STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2000**

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Central Motor Pool					
Salaries and Wages	1,014,722.00	1,109,722.00	1,102,653.77	7,068.23	
Other Expenses	2,255,150.00	2,605,150.00	2,533,031.33	72,118.67	
Shade Tree Commission					
Salaries and Wages	1,011,116.00	1,001,116.00	992,730.51	8,385.49	
Other Expenses	132,535.00	132,535.00	98,984.28	33,550.72	
Central Mail Room					
Salaries and Wages	141,414.00	144,414.00	141,886.30	2,527.70	
Other Expenses	726,802.00	726,802.00	663,051.74	63,750.26	
Telephone Exchange					
Salaries and Wages	83,457.00	83,457.00	82,382.32	1,074.68	
Other Expenses	893,200.00	1,103,200.00	1,022,064.05	81,135.95	
Total Public Works and Engineering	<u>28,398,227.00</u>	<u>29,636,227.00</u>	<u>28,539,747.59</u>	<u>1,096,479.41</u>	
Correctional and Youth Services					
Office of the Director					
Salaries and Wages	413,125.00	438,125.00	435,886.79	2,238.21	
Correctional Institution					
Salaries and Wages	19,390,165.00	20,950,165.00	20,943,562.05	6,602.95	
Other Expenses	8,252,688.00	8,252,688.00	7,964,069.88	288,618.12	
Youth Detention Center					
Salaries and Wages	2,859,269.00	2,826,269.00	2,824,286.64	1,982.36	
Other Expenses	439,585.00	439,585.00	387,740.39	51,844.61	
Total Correctional and Youth Services	<u>31,354,832.00</u>	<u>32,906,832.00</u>	<u>32,555,545.75</u>	<u>351,286.25</u>	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

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STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
<u>Human Services and Health</u>					
Department of Human Services					
Salaries and Wages	270,188.00	278,188.00	275,588.16	2,599.84	
Other Expenses	15,800.00	15,800.00	11,160.47	4,639.53	
Division on Planning and Resource Development					
Salaries and Wages	60,938.00	55,938.00	54,832.75	1,105.25	
Other Expenses	4,110.00	4,110.00	1,788.49	2,321.51	
Public Health Service (N.J.S. 40A:13-1)					
Other Expenses	1,058,568.00	1,058,568.00	899,806.55	158,761.45	
Office of Disabilities					
Salaries and Wages	104,087.00	108,087.00	107,197.03	889.97	
Other Expenses	5,025.00	5,025.00	3,641.09	1,383.91	
Aid to Disabilities (N.J.S. 40A:48-914A)					
Other Expenses	284,189.00	284,189.00	233,490.50	50,698.50	
Division of Mental Health (N.J.S. 40A:5-29)					
Salaries and Wages	178,167.00	177,167.00	174,780.06	2,386.94	
Other Expenses	1,593,428.00	1,593,428.00	853,245.80	740,182.20	
Division of Alcohol and Drug Abuse Services (N.J.S. 40A:988-1)					
Salaries and Wages	150,555.00	155,555.00	154,898.50	656.50	
Other Expenses	612,313.00	612,313.00	492,866.53	119,446.47	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

STATEMENT OF EXPENDITURES

Sheet 9 of 20

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
Intoxicated Driver Resource Center					
Salaries and Wages	100,397.00	103,397.00	103,295.00	102.00	
Other Expenses	67,990.00	67,990.00	52,290.74	15,699.26	
Aid to Volunteer Rescue and Ambulance Squads (N.J.S. 40:5-2)	17,400.00	17,400.00	15,000.00	2,400.00	
Mosquito Extermination Commission (N.J.S. 26:9-13 et seq.)	1,665,198.00	1,665,198.00	1,665,198.00		
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30A:4-79)					
County Share	813,338.00	813,338.00	813,338.00		
State Share	3,253,351.00	3,253,351.00	3,253,351.00		
Maintenance of Patients in State Institutions for Developmental Disabilities (N.J.S. 30A:4-79)					
Division of Social Services Administration	7,156,593.00	7,156,593.00	7,156,593.00		
Salaries and Wages	20,793,703.00	20,793,703.00	20,041,490.65	752,212.35	
Other Expenses	16,177,009.00	16,177,009.00	14,304,771.06	1,872,237.94	
Assistance for Dependent Children					
County Share	326,950.00	326,950.00	176,068.80	150,881.20	
Assistance for Social Security Recipients	810,500.00	810,500.00	810,500.00		
New Jersey Division of Youth and Family Services	3,617,067.00	3,617,067.00	3,617,067.00		

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

STATEMENT OF EXPENDITURES

Sheet 10 of 20

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
Monmouth County Department of Health Care Facilities					
Salaries and Wages	407,791.00	387,791.00	371,760.43	16,030.57	
Other Expenses	4,691,247.00	4,811,247.00	4,473,226.11	338,020.89	
Monmouth County Care Centers					
Geraldine L. Thompson Medical Home					
Salaries and Wages	4,953,480.00	4,987,480.00	4,986,444.89	1,035.11	
John L. Montgomery Medical Home					
Salaries and Wages	6,767,580.00	6,767,580.00	6,738,441.77	29,138.23	
War Veterans Burial and Grave Decorations					
Salaries and Wages	9,801.00	10,801.00	10,083.00	718.00	
Other Expenses	25,684.00	25,684.00	23,635.49	2,048.51	
Office on Aging					
Salaries and Wages	170,929.00	150,929.00	142,621.11	8,307.89	
Other Expenses	13,989.00	13,989.00	11,153.13	2,835.87	
Special Citizens Area Transportation					
Salaries and Wages	387,359.00	432,359.00	426,290.47	6,068.53	
Other Expenses	689,665.00	689,665.00	387,854.83	301,810.17	
Environmental Health Act - Contractual (N.J.S. 26:3A221)					
Monmouth County Department of Health	967,322.00	967,322.00	967,322.00		
Total Human Services and Health	<u>78,221,711.00</u>	<u>78,395,711.00</u>	<u>73,811,092.41</u>	<u>4,584,618.59</u>	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

STATEMENT OF EXPENDITURES

Sheet 11 of 20

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Educational					
Superintendent of Schools					
Salaries and Wages	286,270.00	287,270.00	286,858.22	411.78	
Other Expenses	20,528.00	20,528.00	14,345.76	6,182.24	
Vocational Schools	8,855,120.00	8,855,120.00	8,855,120.00		
Cooperative Extension Service					
Salaries and Wages	320,465.00	332,465.00	331,285.53	1,179.47	
Other Expenses	10,059.00	10,059.00	9,896.28	162.72	
M.C. Community College Brookdale (N.J.S. 18A:64A)	22,169,912.00	22,169,912.00	22,169,912.00		
Reimbursement for Residents Attending Out of County					
Two Year Colleges (N.J.S. 18A:64A)	400,000.00	400,000.00	114,486.54	285,513.46	
Aid to Monmouth County Audio Visual Aids Comm.	6,722.00	6,722.00	6,722.00		
Youth, Education, Recreation and Welfare					
Other Expenses	129,207.00	129,207.00	89,997.79	39,209.21	
Historical Commission					
Salaries and Wages	14,500.00	14,500.00	13,631.12	868.88	
Other Expenses	274,650.00	274,650.00	251,470.74	23,179.26	
Total Educational	<u>32,487,433.00</u>	<u>32,500,433.00</u>	<u>32,143,725.98</u>	<u>356,707.02</u>	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

STATEMENT OF EXPENDITURES

Sheet 12 of 20

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Recreation					
Department of Parks and Recreation					
Salaries and Wages	12,626,708.00	12,621,708.00	12,555,645.51	66,062.49	
Other Expenses	2,478,592.00	2,478,592.00	2,413,221.15	65,370.85	
Total Recreation	<u>15,105,300.00</u>	<u>15,100,300.00</u>	<u>14,968,866.66</u>	<u>131,433.34</u>	
Unclassified					
Legal Aid Society	15,000.00	15,000.00	15,000.00		
Other Expenses					
Department of Transportation Subsidy - Interim					
Emergency Bus Subsidy Law (N.J.S. 27:1A)	40,000.00	40,000.00	38,602.71	1,397.29	
Provision for Salary Adjustments and New Employees	1,261,000.00				
Total Unclassified	<u>1,316,000.00</u>	<u>55,000.00</u>	<u>53,602.71</u>	<u>1,397.29</u>	
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	3,820,060.00	3,820,060.00	3,820,060.00		
Alcoholism Services Plan - CY 99, 99-576-ADA-00	897,931.00	897,931.00	897,931.00		
Assessment Drug Study Reimbursement	710.00	710.00	710.00		
Intergenerational School Breakfast Prog. -00-2091-WIC-C-O	21,900.00	21,900.00	21,900.00		
CAP/NJEH Medicaid Case Management - CY 2001	126,600.00	126,600.00	126,600.00		

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

Sheet 13 of 20

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
State of New Jersey Department of Labor					
Job Training Partnership Act - PY 98	72,386.00	72,386.00	72,386.00		
Job Training Partnership Act - PY 99	56,470.42	56,470.42	56,470.42		
Workforce Investment Act - PY '00	3,048,660.00	3,048,660.00	3,048,660.00		
Work First New Jersey Employment Centers, FY 2001	50,000.00	50,000.00	50,000.00		
State of New Jersey Department of Transportation					
TTF - 2000 Capital Transportation Program	3,997,000.00	3,997,000.00	3,997,000.00		
Local Bridge Rehabilitation Program, FY 2000	2,734,000.00	2,734,000.00	2,734,000.00		
State of New Jersey Governor's Council on Alcohol and Drug Abuse					
Alliance Prevention - CY '00	571,614.00	571,614.00	571,614.00		
State of New Jersey Department of Community Affairs					
DCR - ROID (MCOOH) & (MOCEANS), CY '00, 00-3762-00	18,120.00	18,120.00	18,120.00		
Smart Growth Management Plan, Route 9, FY '00	250,000.00	250,000.00	250,000.00		
Homelessness Prevention Program, #00-1239-00	53,875.00	53,875.00	53,875.00		
New Jersey Institute of Technology - North Jersey Transportation Planning Authority					
Sub-Regional Transportation Planning Program - FY '01	148,006.00	148,006.00	148,006.00		
Bridge S-32 Scoping Project	50,000.00	50,000.00	50,000.00		
Local Business Study, FY 2001	48,000.00	48,000.00	48,000.00		

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
<u>State of New Jersey - Department of Human Services</u>					
DYFS - Human Services Advisory Council - CY '00 00AVNC	90,954.00	90,954.00	90,954.00		
DYFS - Youth Detention Center - CY '00 - 00BFNC	54,205.00	54,205.00	54,205.00		
DYFS - Family Court, Grants-In-Aid - CY '00 - 00CNNC	6,795.00	6,795.00	6,795.00		
DYFS - NJTFCAN - CY '00 - 00BDNC	45,570.00	45,570.00	45,570.00		
DFD - Work First New Jersey, CY '00 - FINZ0C	2,273,196.00	2,273,196.00	2,273,196.00		
DFD - Title IV-D Reimbursement Agreement - FY '01	332,800.00	332,800.00	332,800.00		
DFD - USHUD - Section 8 Voucher-Welfare to Work-D8NHOC	440,000.00	440,000.00	440,000.00		
DFD - Social Services for the Homeless CY '99-HINZ9C	2,197.00	2,197.00	2,197.00		
DFD - Social Services for the Homeless CY '00-HINZ00C	659,551.00	659,551.00	659,551.00		
DMHS - Project Transition/Path CY '00 S1202039	343,795.00	343,795.00	343,795.00		
DMHS - CIACC/CART CY '00, 20213	39,032.00	39,032.00	39,032.00		
DMHS - Mental Health Board - FY 01	6,000.00	6,000.00	6,000.00		
DMHS - Mica Training - FY '00	3,000.00	3,000.00	3,000.00		
One Ease E-Link, FY '00, #13100A	12,000.00	12,000.00	12,000.00		
<u>State of New Jersey - Department of Environmental Protection</u>					
Clean Communities Program CY '00	88,407.00	88,407.00	88,407.00		
Recycling Grant - REC-94-13 Project Income	8,665.00	8,665.00	8,665.00		
Pump-Out Facility - FG 00-055	48,405.00	48,405.00	48,405.00		
Phase I WMP - WMA #12	300,000.00	300,000.00	300,000.00		
MWMG - Year Three, CP00-076	75,000.00	75,000.00	75,000.00		

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

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STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
State of New Jersey - New Jersey Transit Corp.					
Senior Citizen and Disabled Resident Transportation Program - CY '00	1,460,691.00	1,460,691.00	1,460,691.00		
Timetable Distribution - FY '00	12,809.00	12,809.00	12,809.00		
Timetable Distribution - FY '01	13,451.00	13,451.00	13,451.00		
FTA - Section 5311 - FY 2001	224,820.00	224,820.00	224,820.00		
Work First, New Jersey	68,421.50	68,421.50	68,421.50		
State of New Jersey - Division of Law and Public Safety					
LLEBG - Megan's Law - FFY 98, LLE- 13-98	47,042.00	47,042.00	47,042.00		
DHTS - Child Passenger Safety Program, OP00-45-02-01	8,000.00	8,000.00	8,000.00		
DHTS - Safe Cargo, OP01-45-01-02	15,000.00	15,000.00	15,000.00		
DCJ-Victim Advocacy, FY '00	35,645.00	35,645.00	35,645.00		
DCJ - Victim Assistance Project - FY '00, Bridge Funding	70,089.00	70,089.00	70,089.00		
DCJ - Community Justice Program, CJ-13-99	53,560.00	53,560.00	53,560.00		
DCJ - LEOTEF - FY 2000	17,524.00	17,524.00	17,524.00		
Multi-Jurisdictional Narcotics Task Force- FY'00,DE-2-15-00	330,315.00	330,315.00	330,315.00		
SANE - FY '00, V-36-99S	90,000.00	90,000.00	90,000.00		
DSP - EMA Reallocation, FY 1999	4,536.21	4,536.21	4,536.21		
DSP - Domestic Preparedness Vulnerability Assessment	10,000.00	10,000.00	10,000.00		

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
U.S. Department of Housing and Urban Development					
Dover Township/MCDSS - HOPWA - FY '99	404,005.00	404,005.00	404,005.00		
TNHA - PHDEP, 98-00	10,000.00	10,000.00	10,000.00		
TNHA - PHDEP, 00-02	120,000.00	120,000.00	120,000.00		
APHA - PHDEP, 00-02, NENQ	130,000.00	130,000.00	130,000.00		
APHA - PHDEP, 00-02, SWNQ	130,000.00	130,000.00	130,000.00		
Home Investment Program - FY 1999	150,000.00	150,000.00	150,000.00		
State of New Jersey Division of Vocational Rehabilitation Services					
Brokered Employment Transportation 95-045	20.50	20.50	20.50		
United States Department of Justice					
Domestic Preparedness Equipment - 2000-V103-NJ-TE	198,730.00	198,730.00	198,730.00		
New Jersey State Library					
Maintenance and Preservation Grant	13,424.00	13,424.00	13,424.00		
State of New Jersey - Juvenile Justice Commission					
State/Community Partnership - CY '00 - 00-SCP-PM/PS-17	447,905.00	447,905.00	447,905.00		
Family Court - CY '00-FC-17	226,430.00	226,430.00	226,430.00		
YFDDP - FY '00 - J-J:4-13-97	68,310.00	68,310.00	68,310.00		
Juvenile Accountability Incentive Block Grant - Year Two	255,920.00	255,920.00	255,920.00		
Brookdale Community College - Extension Services					
Youth Farmstand Project, PY '99	990.40	990.40	990.40		
Youth Farmstand Project, PY 00	6,000.00	6,000.00	6,000.00		
Township of Freehold					
MCMC - Lyme Disease - FY '00	39,530.00	39,530.00	39,530.00		

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Monmouth County Community Against Tobacco Coalition					
MCPO Task Force	2,000.00	2,000.00	2,000.00		
Donations					
Monmouth County Sheriff's K-9 Unit	1,098.54	1,098.54	1,098.54		
Monmouth County					
Matching Funds for Grants	93,940.00	93,940.00		93,940.00	
Total Public and Private Programs Offset by Revenues	25,555,111.57	25,555,111.57	25,461,171.57	93,940.00	
Total Operations	284,122,177.57	285,160,177.57	275,502,792.77	9,657,384.80	
Contingent	200,000.00	200,000.00	198,278.21	1,721.79	
Total Operations Including Contingent	284,322,177.57	285,360,177.57	275,701,070.98	9,659,106.59	
Detail:					
Salaries and Wages	119,750,562.00	122,706,562.00	121,617,898.87	1,088,663.13	
Other Expenses	164,571,615.57	162,653,615.57	154,083,172.11	8,570,443.46	
	284,322,177.57	285,360,177.57	275,701,070.98	9,659,106.59	
CAPITAL IMPROVEMENTS					
Capital Improvement Fund	1,500,000.00	1,500,000.00	1,500,000.00		
Acquisition of Information Processing Equipment	2,000,000.00	2,000,000.00	1,483,468.31	516,531.69	
Acquisition of Trucks, Heavy Trucks, and Machinery:					
Central Motor Pool	45,000.00	45,000.00	24,161.00	20,839.00	
Shade Tree Commission	62,000.00	62,000.00	5,306.00	56,694.00	
Road Maintenance (Highway)	1,614,000.00	1,614,000.00	1,603,801.00	10,199.00	
Acquisition of Passenger Buses - S.C.A.T.	161,000.00	161,000.00	88,053.00	72,947.00	
Bridge Department	95,000.00	95,000.00	94,726.00	274.00	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

Sheet 18 of 20

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
CAPITAL IMPROVEMENTS (Cont'd)					
Buildings and Grounds	108,000.00	108,000.00	108,000.00		
Traffic Safety	85,000.00	85,000.00	85,000.00		
Capital Improvements:					
Road Overlay	2,300,000.00	2,300,000.00	2,296,722.62	3,277.38	
Parks and Recreation	1,725,000.00	1,725,000.00	1,657,410.48	67,589.52	
Buildings and Grounds	4,000,000.00	4,470,000.00	4,104,750.51	365,249.49	
Total Capital Improvements	13,695,000.00	14,165,000.00	13,051,398.92	1,113,601.08	
County Debt Service					
Payment of Bond Principal					
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,650,000.00	1,650,000.00	1,650,000.00		
Vocational School Bonds	367,153.50	367,153.50	367,153.50		
Other Bonds	21,460,000.00	21,460,000.00	21,460,000.00		
Payment of Bond Anticipation Notes					
Interest on Bonds					
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	649,210.00	649,210.00	649,210.00		
Vocational School Bonds	163,632.12	163,632.12	163,632.12		
Other Bonds	8,167,492.50	8,167,492.50	8,140,526.45		26,966.05
Green Trust Loan					
Loan Repayments for Principal and Interest	2,120,333.90	2,120,333.90	2,120,333.90		
Monmouth County Improvement Authority Lease Agreement - Correctional Facilities					
Total County Debt Service	4,023,842.50	4,023,842.50	4,022,139.87		1,702.63
	38,601,664.52	38,601,664.52	38,572,995.84		28,668.68

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-3

STATEMENT OF EXPENDITURES

Sheet 19 of 20

YEAR ENDED DECEMBER 31, 2000

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Statutory Expenditures					
Contribution to:					
Public Employees' Retirement System	400,000.00	212,000.00	92,676.00	119,324.00	
Social Security System (O.A.S.I.)	9,000,000.00	9,000,000.00	8,739,113.10	260,886.90	
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	3,000,000.00	2,150,000.00	2,149,158.00	842.00	
Total Deferred Charges and Statutory Expenditures - County	<u>12,800,000.00</u>	<u>11,762,000.00</u>	<u>11,080,947.10</u>	<u>681,052.90</u>	
Total General Appropriations	<u>\$349,418,842.09</u>	<u>349,888,842.09</u>	<u>338,406,412.84</u>	<u>11,453,760.57</u>	<u>28,668.68</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, 2000****(STATUTORY BASIS)**

<u>Analysis of Paid or Charged</u>	<u>Ref.</u>	
Committed	A	\$ 24,723,589.72
State Aid Vocational School Bonds	A-2,8	193,230.00
State Aid County College Bonds	A-2,8	2,299,210.00
Accounts Payable (Salaries and Wages)	A-13	405,707.16
Arbitrage Rebate Payable	A-14	241,221.19
Disbursed	A-4	<u>310,543,454.77</u>
		<u><u>\$ 338,406,412.84</u></u>

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

39.
Exhibit AA

GRANT FUND

BALANCE SHEETS

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2000</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
<u>Assets</u>			
Cash and Cash Equivalents	AA-1	\$ 2,136,743.01	15,937,571.70
Investments	AA-1	12,000,000.00	
Grant Revenues Receivable	AA-4	16,766,584.73	17,429,947.41
		<u>\$ 30,903,327.74</u>	<u>33,367,519.11</u>
<u>Liabilities and Reserves</u>			
Appropriated Reserves for Federal and State Grants	AA-2	\$ 30,772,826.32	33,352,002.75
Unappropriated Reserves	AA-3	130,501.42	15,516.36
Total Liabilities and Reserves		<u>\$30,903,327.74</u>	<u>33,367,519.11</u>

See Accompanying Notes to Financial Statements

TRUST FUND

BALANCE SHEETS

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2000</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
<u>Assets</u>			
Cash and Cash Equivalents	B-1	\$ 7,221,954.71	46,671,438.83
Investments	B-1	42,185,000.00	
Investment NACO Deferred Compensation Fund	B-2	54,612,117.51	53,550,836.70
Total Cash and Investments		<u>104,019,072.22</u>	<u>100,222,275.53</u>
U.S. HUD Receivables:			
Relocation Assistance Program	B-3	7,902,487.20	5,225,355.20
Community Development Block Grants	B-4	5,456,987.71	6,082,018.18
Home Investment Grant	B-5	2,989,916.93	2,194,041.93
Shelter Plus Care Grant	B-7	113,915.00	215,020.00
Emergency Shelter Grants	B-7a	193,932.80	137,476.01
Taxes Receivable for Library, Health and Open Space Funds	B-8	371,784.75	371,790.79
		<u>17,029,024.39</u>	<u>14,225,702.11</u>
Total Receivables and Other Assets		<u>\$ 121,048,096.61</u>	<u>114,447,977.64</u>
<u>Liabilities and Reserves</u>			
Reserve for Taxes Receivable for Library, Health and Open Space	B-8	\$ 371,784.75	371,790.79
Reserve for U.S. HUD Grants:			
Relocation Assistance Program	B-9	11,364,231.85	8,264,833.29
Community Development Block Grants	B-10	5,547,325.07	6,176,180.72
Home Investment Grants	B-11	3,215,495.96	2,631,819.86
Shelter Plus Care	B-11a	99,712.00	216,458.00
Reserve for:			
Contractors' 2% Retainage	N/C	18,616.72	18,616.72
Temporary Assistance to Needy Families	B-12a	1,631,712.08	1,210,658.31
NACO Deferred Compensation	B-12	54,612,117.51	53,550,836.70
Other Trust Funds	B-13	43,558,115.89	41,321,205.29
Resource Recovery Funds	B-14	582,961.87	678,150.54
Retirees Health Benefits	B-15	46,022.91	7,427.42
Total Liabilities and Reserves		<u>\$ 121,048,096.61</u>	<u>114,447,977.64</u>

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C
Sheet 1 of 2

BALANCE SHEETS

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2000</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
<u>Assets</u>			
Cash and Cash Equivalents	C-2	\$ 1,216,244.05	188,088.09
Cash - New Jersey Cash Management Fund	C-2	19,963,142.44	34,171,294.90
		<u>21,179,386.49</u>	<u>34,359,382.99</u>
Accounts Receivable:			
State of New Jersey - State Agencies	C-4	11,896,928.70	3,516,383.27
County of Ocean	C-5	100,000.00	100,000.00
Other Municipalities	C-5		224,083.89
State of New Jersey - County College - Capital Projects, Chapter 12, P.L. 1971	C-6	23,115,000.00	14,240,000.00
State of New Jersey - Vocational School for the Handicapped Chapter 74, P.L. 1978	C-7	449,000.00	599,000.00
		<u>35,560,928.70</u>	<u>18,679,467.16</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	202,393,818.81	195,614,693.18
Unfunded	C-9	76,910,000.00	74,935,000.00
		<u>279,303,818.81</u>	<u>270,549,693.18</u>
Total Assets		<u>\$336,054,752.06</u>	<u>323,599,161.39</u>

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

BALANCE SHEETS

(STATUTORY BASIS)

Exhibit C
Sheet 2 of 2

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2000</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Due to Current Operating Fund	C-10	40,911.46	
Serial Bonds	C-11	180,245,000.00	171,705,000.00
County College Serial Bonds - Chapter 12, P.L. 1971			
State Share	C-12	12,590,000.00	14,240,000.00
County Vocational School Bonds, Chapter 74, P.L. 1978:			
State Share	C-13	449,000.00	599,000.00
New Jersey Economic Development Authority Public			
School Facilities Loan Program	C-14	3,247,354.61	3,464,508.11
Green Trust Loan Program:			
Other Program Agreements	C-15	18,901,464.20	20,445,185.07
Reserve for Budgeted Capital Improvements	C-17	930,000.00	1,670,000.00
Reserve for Scrip Redemption	N/C	1,509.63	1,509.63
Improvement Authorizations:			
Funded	C-16	39,096,908.80	35,576,457.59
Unfunded	C-16	74,622,828.64	70,755,540.60
Contractors' Retainage	C-18	73,191.61	75,971.61
Capital Improvement Fund	C-19	916,766.72	636,766.72
		<u>331,114,935.67</u>	<u>319,169,939.33</u>
Reserve for Reconstruction of Bulkhead - Middletown Township	N/C	10,618.06	10,618.06
Fund Balance	C-1	<u>4,929,198.33</u>	<u>4,418,604.00</u>
		<u>\$336,054,752.06</u>	<u>323,599,161.39</u>

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-1

STATEMENT OF FUND BALANCE

(STATUTORY BASIS)

	<u>Ref.</u>		
Balance December 31, 1999	C		\$ 4,418,604.00
Increased by Receipts:			
Improvement Authorizations Cancelled	C-16	259,631.08	
Premium on Bond Sale	C-2	14,952.25	
NJDEP Reimbursement	C-2	<u>236,011.00</u>	
			<u>510,594.33</u>
Balance December 31, 2000	C		<u>\$ 4,929,198.33</u>

See accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

BALANCE SHEETS

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2000</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
<u>Assets</u>			
<u>Operating Fund</u>			
Cash and Cash Equivalents	D-5	\$ 35,903,363.85	57,841,108.59
Change Funds		500.00	500.00
Investments	D-6	25,000,000.00	
Accrued Interest on Purchase of FNMA Bonds	D-17	4,444.44	
Premium on Purchase of FNMA Bonds	D-16	174,488.25	
		<u>61,082,796.54</u>	<u>57,841,608.59</u>
Receivables with Full Reserves:			
Receivable from Haulers	D-7	833,135.06	792,601.86
Restitution by Court Order	D-13		8,000.00
Total Receivables		<u>833,135.06</u>	<u>800,601.86</u>
Total Operating Fund		<u>61,915,931.60</u>	<u>58,642,210.45</u>
<u>Capital Fund</u>			
Cash and Cash Equivalents	D-18	3,900,732.46	4,626,381.76
Investments	D-19	1,243,008.82	1,883,124.54
		<u>5,143,741.28</u>	<u>6,509,506.30</u>
A/R - Township of Middletown	D-20	1,000,000.00	
Fixed Capital			
Fixed Capital Authorized but not Completed	D-23	811,120.00	811,120.00
	D-21	21,140,000.00	22,450,000.00
		<u>21,951,120.00</u>	<u>23,261,120.00</u>
Total Capital Fund		<u>28,094,861.28</u>	<u>29,770,626.30</u>
<u>Utility Grant Fund</u>			
Cash	D-25	1,107,907.97	692,819.10
Receivable with Full Reserve - Grant Receivable	D-26	2,061.86	2,796.38
Total Utility Grant Fund		<u>1,109,969.83</u>	<u>695,615.48</u>
Total Assets		<u>\$ 91,120,762.71</u>	<u>89,108,452.23</u>

RECLAMATION CENTER UTILITY FUND

BALANCE SHEETS

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2000</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
<u>Liabilities, Reserves and Fund Balance</u>			
<u>Operating Fund</u>			
Appropriation Reserves	D-4	\$ 3,705,485.82	3,485,003.98
Appropriation Reserves Committed	D-4	4,840,200.34	3,107,736.50
Landfill Closure Tax	D-9	14,666,858.02	13,533,612.97
Host Community Benefit Tax Payable	D-10	400,548.41	408,250.67
Accrued Interest on Bonds and Notes	D-11	461,874.73	497,798.40
Prepaid Utility Fees	D-14	664,552.85	617,213.29
Reserve for:			
Environmental Impairment Liability	D-12	7,000,000.00	7,000,000.00
Receivable - Haulers	D-7	833,135.06	792,601.86
Reserve for Accounts payable		265,876.32	
Restitution by Court Order	D-13		8,000.00
Fund Balance	D-1	29,077,400.05	29,191,992.78
Total Operating Fund		<u>61,915,931.60</u>	<u>58,642,210.45</u>
<u>Capital Fund</u>			
Serial Bonds	D-24	21,140,000.00	22,450,000.00
Improvement Authorizations:			
Funded	D-22	5,360,292.86	5,726,057.88
Reserve for Amortization	D-23	811,120.00	811,120.00
Fund Balance	D-2	783,448.42	783,448.42
Total Capital Fund		<u>28,094,861.28</u>	<u>29,770,626.30</u>
<u>Utility Grant Fund</u>			
Deferred Revenue	D-28	520,099.00	
Accounts Payable	D-27	589,870.83	695,615.48
Total Utility Grant Fund		<u>1,109,969.83</u>	<u>695,615.48</u>
Total Liabilities and Reserves		<u>\$ 91,120,762.71</u>	<u>89,108,452.23</u>

See Accompanying Notes to Financial Statements

RECLAMATION CENTER UTILITY FUND

STATEMENTS OF OPERATIONS AND

CHANGE IN FUND BALANCE - STATUTORY BASIS

YEARS ENDED DECEMBER 31, 2000 AND 1999

	<u>Ref.</u>	<u>Year 2000</u>	<u>Year 1999</u>
<u>Revenue and Other Income Realized</u>			
Operating Surplus Anticipated	D-3	\$ 20,000,000.00	18,500,000.00
Reclamation Center Utility Fees	D-3	25,834,224.52	24,292,146.57
Solid Waste Management Grants	D-3	-	238,557.00
Miscellaneous Revenue not Anticipated	D-3	3,983,064.64	3,421,611.42
Appropriations Cancelled	D-4	8,500,000.00	6,500,000.00
Unexpended Balance of Appropriation Reserves	D-15	3,516,443.28	5,923,254.46
Landfill Closure Escrow Tax Released	D-9	-	
Reserve for Accrued Interest on Bonds	D-11	50,136.99	(0.10)
Due From Employee	D-13	8,000.00	1,300.00
Reserve for Receivables - Municipalities	D-7		28.86
Reserve for Receivables - Prepaid Closure Taxes	D-8	(6,433.30)	12,163.75
		<hr/>	<hr/>
Total Revenue and Other Income		61,885,436.13	58,889,061.96
		<hr/>	<hr/>
<u>Expenditures and Other Charges</u>			
Appropriations	D-4	42,000,000.00	40,738,557.00
Refund Prior Year Revenue	D-10,14	28.86	-
		<hr/>	<hr/>
		42,000,028.86	40,738,557.00
		<hr/>	<hr/>
Excess in Revenue		19,885,407.27	18,150,504.96
Fund Balance, January 1	D-1	29,191,992.78	29,541,487.82
		<hr/>	<hr/>
		49,077,400.05	47,691,992.78
Less: Utilized as Revenue	D-1	20,000,000.00	18,500,000.00
		<hr/>	<hr/>
Fund Balance, December 31	D	\$ 29,077,400.05	29,191,992.78
		<hr/>	<hr/>

STATEMENT OF CAPITAL FUND BALANCE - STATUTORY BASIS

	<u>Ref.</u>	
Balance December 31, 2000 and 1999	D	<u>\$ 783,448.42</u>

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, 2000

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Operating Surplus Anticipated	D-1	\$ 20,000,000.00	20,000,000.00	-
<u>Miscellaneous Revenues</u>				
Utility Fees	D-1,5	22,000,000.00	25,834,224.52	3,834,224.52
Total Budget Revenues		42,000,000.00	45,834,224.52	3,834,224.52
<u>Non-Budget Revenues</u>				
Unanticipated Revenues	D-5		3,983,064.64	3,983,064.64
Total General Revenues		\$ 42,000,000.00	49,817,289.16	7,817,289.16
<u>Analysis of Non-Budget Revenue</u>				
Interest on Investments and Deposits			\$ 3,569,197.28	
Gas Utility Fees			408,354.61	
Grass Clippings			5,512.75	
Total Non-Budget Revenues			\$ 3,983,064.64	

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, 2000

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Cancelled</u>
Operating:					
Salaries and Wages	\$ 5,000,000.00	5,000,000.00	4,748,667.89	251,332.11	
Other Expenses	32,887,239.18	32,887,239.18	22,339,947.47	3,447,291.71	7,100,000.00
Capital Improvements:					
Capital Outlay	1,678,900.00	1,678,900.00	272,038.00	6,862.00	1,400,000.00
Debt Service:					
Payment of Bond Principal	1,310,000.00	1,310,000.00	1,310,000.00		
Interest on Bonds	1,123,860.82	1,123,860.82	1,123,860.82		-
	<u>\$ 42,000,000.00</u>	<u>42,000,000.00</u>	<u>29,794,514.18</u>	<u>3,705,485.82</u>	<u>8,500,000.00</u>
				D	D-1
Ref.					
Analysis of Paid or Charged					
Committed			\$ 4,840,200.34		
Paid			24,954,313.84		
			<u>\$ 29,794,514.18</u>		

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH**NOTES TO FINANCIAL STATEMENTS****YEAR ENDED DECEMBER 31, 2000****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, 2000 was \$136,949,070, exclusive of change funds of \$500.00. Of this amount \$19,963,142 represented funds deposited with the New Jersey Cash Management Fund, which are considered cash equivalents. The remaining balance \$116,852,928, 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 investments in qualified securities at December 31, 2000, as listed below in the Current Fund.

Investments in Government Services	Fund	Amount	Date of	
			Rate	Maturity
FNMA Note	Current	\$ 13,150,000.00	5.875%	12/28/01
FHLB Bond	Current	8,000,000.00	6.40	12/21/01
NJ/TERM	Current	15,000,000.00	5.83	12/19/01
NJ/TERM	Current	10,000,000.00	6.33	11/15/01
NJ/TERM	Current	<u>15,000,000.00</u>	5.81	12/21/01
		<u>\$ 61,150,000.00</u>		

The County also had investments in other funds as follows:

Grants	\$12,000,000	(N.J.A.R.M.)
Trust	96,797,118	(Trust Escrow Accounts)
Reclamation	25,000,000	(FNMA Bonds)

NOTE 2: DEPOSITS, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**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, 2000</u>
General Improvements	Serial Bonds	07-15-00	07-15-01	Var.	\$ 30,000,000
General Improvements	Serial Bonds	06-15-91	07-15-03	Var.	1,700,000
General Improvements	Serial Bonds	10-15-94	10-15-02	5.30	2,700,000
General Improvements	Serial Bonds	07-01-92	07-01-04	Var.	8,800,000
General Improvements	Serial Bonds	07-01-93	07-01-03	4.35	3,150,000
General Improvements	Serial Bonds	09-01-95	09-01-05	Var.	15,250,000
General Improvements	Serial Bonds	10-01-96	10-01-11	Var.	24,150,000
General Improvements	Serial Bonds	08-01-97	08-01-12	Var.	28,200,000
General Improvements	Serial Bonds	08-01-98	08-01-13	Var.	30,160,000
Refunding Bonds	Serial Bonds	08-01-98	08-01-06	Var.	10,115,000
General Improvements	Serial Bonds	07-15-99	07-15-14	Var.	<u>26,020,000</u>
					<u>180,245,000</u>

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

Description	Type	Date of Issue	Date of Maturity	Rate	Balance Dec. 31, 2000
County College:					
General Improvements	Serial Bonds	09-01-95	09-01-05	Var.	1,000,000
General Improvements	Serial Bonds	08-01-97	08-01-07	Var.	5,110,000
General Improvements	Serial Bonds	07-15-99	07-15-09	Var.	<u>6,480,000</u>
					<u>12,590,000</u>
County Vocational School Bonds:					
State Share	Serial Bonds	03-01-83	03-01-03	8.25	<u>449,000</u>
Green Acres Trust Loan Program:					
Fishermans Cove	Installments	12-20-96	06-20-06	2.0	2,256,971
Monmouth Scout Camp	Installments	09-06-97	09-06-07	2.0	1,351,133
Clayton Park		01-21-00	01-21-13		2,103,265
Bayshore Park		11-13-99	05-13-13		4,439,759
Valley Stream		09-13-99	06-17-14		8,548,366
7 Presidents Park		11-03-99	11-03-04		<u>201,970</u>
					<u>18,901,464</u>
Economic Development:					
Authority Facilities Loan Assistance Program	Installments				<u>3,247,355</u>
Total General Capital Fund Long-Term Debt Issued and Outstanding					<u>\$ 215,433,319</u>

Reclamation Utility Capital Fund

Description	Type	Date of Issue	Date of Maturity	Rate	Balance Dec. 31, 2000
Reclamation Utility Bonds	Serial Bonds	08-01-90	08-01-06	Var.	\$ 2,000,000
Reclamation Utility Bonds	Serial Bonds	07-01-93	07-01-10	4.78	8,710,000
Refunding Utility Bonds	Serial Bonds	08-01-98	08-01-06	Var.	<u>10,430,000</u>
Total Reclamation Utility Debt Issued and Outstanding					<u>\$ 21,140,000</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:

Year	General Capital Fund			Reclamation Capital Fund		
	Principal	Interest	Total	Principal	Interest	Total
2001	\$ 27,835,610	10,116,466	37,952,076	2,220,000	1,025,248	3,245,248
	<u>1,075,000</u>	<u>1,399,469</u>	<u>2,474,469</u>			
	28,910,610	11,515,935	40,426,545			
2002	26,699,593	8,729,415	35,429,008	2,230,000	882,310	3,112,310
	<u>1,300,000</u>	<u>1,343,048</u>	<u>2,643,048</u>			
	27,999,593	10,072,463	38,072,056			
2003	24,222,850	7,781,956	32,004,806	2,190,000	876,102	3,066,102
	<u>2,125,000</u>	<u>1,261,720</u>	<u>3,386,720</u>			
	26,347,850	9,043,676	35,391,526			

NOTE 3: DEBT (CONTINUED)

<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>
2004	16,707,411	4,944,706	21,652,117	2,150,000	676,685	2,826,685
	<u>2,125,000</u>	<u>1,160,781</u>	<u>3,285,781</u>			
	18,832,411	6,105,487	24,937,898			
2005	16,090,222	4,467,999	20,558,221	2,110,000	582,811	2,692,811
	<u>2,125,000</u>	<u>1,059,843</u>	<u>3,184,843</u>			
	18,215,222	5,527,842	23,743,064			
Other	64,875,168	15,387,225	80,262,393	10,240,000	1,451,409	11,691,409
	<u>21,250,000</u>	<u>5,796,875</u>	<u>27,046,875</u>			
	<u>86,125,168</u>	<u>21,184,100</u>	<u>107,309,268</u>			
	206,430,854	63,449,503	269,880,357			
Green Acres						
Add'l	<u>9,002,465</u>		<u>9,002,465</u>			
	<u>\$ 215,433,319</u>	<u>63,449,503</u>	<u>278,882,822</u>	<u>21,140,000</u>	<u>5,494,565</u>	<u>26,634,565</u>

The Green Acres Trust Loan Program of funds 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, 2000, the County had authorized but not issued bonds and notes as follows:

General Capital Fund	\$ 87,435,000
Monmouth County Improvement Authority – Guarantee	<u>27,640,000</u>
Net Bonds and Notes Authorized but Not Issued	<u>\$ 115,075,000</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, 2000 was 0.6019% and its remaining borrowing power in dollars was \$648,736,964.

NOTE 3: DEBT (CONTINUED)**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 \$279,302,818.81 at December 31, 2000.

	<u>Gross Debt</u>	<u>Statutory Deductions</u>	<u>Net Debt</u>
General Debt	\$ 330,507,818.81	51,204,000.00	279,302,818.81
Reclamation Center Utility	21,140,000.00	21,140,000.00	_____
	<u>\$ 351,647,818.81</u>	<u>72,344,000.00</u>	<u>279,302,818.81</u>

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

<u>Description</u>	<u>Balance Dec. 31, 1999</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance Dec. 31, 2000</u>
General Bonds and Notes Outstanding	\$ 210,453,693.18	30,000,000.00	25,020,874.37	215,432,818.81
Reclamation Center Utility Bonds & Notes	22,450,000.00	_____	1,310,000.00	21,140,000.00
	<u>\$ 232,903,693.18</u>	<u>30,000,000.00</u>	<u>26,330,874.37</u>	<u>236,572,818.81</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 2000 and 2001:

<u>Year</u>	<u>Amount</u>
2000	\$ 35,000,000
2001	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>
2000	\$ 47,235,372,676	47,235,372,676	.431
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

(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.

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 \$2,341,834 for 2000.

NOTE 8: ACCUMULATED SICK LEAVE AND VACATION PAY

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 1/2 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).

NOTE 8: ACCUMULATED SICK LEAVE AND VACATION PAY (CONTINUED)

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.

The County has also earned unspent vacation pay in the amount of \$272,676.84 which is also part of the unfunded liability.

While the County does not accrue this liability, the unfunded liability at December 31, 2000 is \$4,503,893.18 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 2000, 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, 2000 through June 30, 2001.

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:

NOTE 12: CAPITAL LEASES (CONTINUED)

<u>Year</u>	<u>Minimum Rental Payments</u>	
	<u>Correctional Facility</u>	<u>Recreational Facility</u>
2001	\$ 4,019,243	3,669,501
2002/2011	<u>40,202,060</u>	<u>12,698,044</u>
	<u>\$ 44,221,303</u>	<u>16,367,545</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, 2000, the bonds included the following issues:

<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Balance Dec. 31, 2000</u>
8-01-91	\$ 5,435,000	560,000
7-01-93	10,825,000	665,000
9-01-95	8,530,000	2,590,000
8-15-97	11,390,000	5,480,000

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, 2000 of \$284,107. 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 \$94,230.86.

For its August 1, 1997 bond issue of \$33,000,000 the County has determined that there is an arbitrage liability of \$289,523.58.

For its August 1, 1998 bond issue of \$30,160,000 the County has determined that there is arbitrage liability of \$160,878.73. A reserve has been set-up for the total of \$547,474.24.

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:

Coverage	Self-Insured Retention	Excess Insurance
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, 2000, deposits in the trust fund amounted to \$31,855.

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, 2000 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, 2000.

	Balance January 1, 1999	Additions	Deletions	Balance Dec. 31, 2000
Total Fixed Assets	<u>\$410,301,857.00</u>	<u>9,250,107.54</u>	<u>1,571,566.00</u>	<u>417,980,398.54</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, 2000, there was the following deferred charges in the Current Fund.

Emergency 40A:4-46	\$ 470,000.00
--------------------	---------------

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, 2000	\$ 865,578.78
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, 2000, 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 2000, and post balance sheet period through June 8, 2001.

NOTE 21: SUBSEQUENT EVENTS

The County adopted the following ordinances in 2001 authorizing the issuance of additional debt:

<u>Ordinance Number</u>	<u>Project</u>	<u>Amount of Debt Authorized</u>
01-1	Various Improvements	\$ 26,225,000

COUNTY OF MONMOUTH
SUPPLEMENTAL DATA
YEAR ENDED DECEMBER 31, 2000

COUNTY OF MONMOUTH
SUMMARY OF COUNTY DEBT

Summary of County Debt

	<u>Year 2000</u>	<u>Year 1999</u>	<u>Year 1998</u>
<u>Issued and Outstanding</u>			
General:			
Bonds and Notes	\$ 243,072,818.81	210,443,693.18	193,741,932.34
Reclamation Center Utility:			
Capital Fund:			
Bonds and Notes	21,140,000.00	22,450,000.00	27,215,000.00
Total Issued and Outstanding	<u>264,212,818.81</u>	<u>232,893,693.18</u>	<u>220,956,932.34</u>
<u>Authorized But Not Issued</u>			
General:			
Bonds and Notes	87,435,000.00	108,815,000.00	91,374,000.00
Reclamation Center Utility:			
Bonds and Notes			
Total Authorized But Not Issued	<u>87,435,000.00</u>	<u>108,815,000.00</u>	<u>91,374,000.00</u>
Net Bonds and Notes Issued and Authorized But Not Issued	<u>\$ 351,647,818.81</u>	<u>341,708,693.18</u>	<u>312,330,932.34</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 \$279,303,818.81.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ 330,507,818.81	51,204,000.00	279,303,818.81
Reclamation Center Utility	21,140,000.00	21,140,000.00	-
Total	<u>\$ 351,647,818.81</u>	<u>72,344,000.00</u>	<u>279,303,818.81</u>

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

2% of Equalized Valuation Basis (County)	\$ 928,040,782.06
Net Debt	<u>279,303,818.81</u>
Remaining Borrowing Power	<u>\$ 648,736,963.25</u>

OFFICIALS IN OFFICE

AND SURETY BONDS

Officials in Office

The following officials were in office during the year 2000:

<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 Parks
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 2000 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 2000 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

COUNTY OF MONMOUTHCURRENT FUND

Exhibit A-4

SCHEDULE OF CASH AND CASH EQUIVALENTS

Balance December 31, 1999	Ref.		\$ 45,664,730.46
Increased by Receipts:			
Miscellaneous Revenue not Anticipated	A-2	11,283,638.48	
Taxes Receivable	A-6	201,529,528.00	
Added and Omitted Taxes	A-7	3,647,315.93	
Accrued Interest on FNMA Note	A-7a	17,208.33	
Revenue Accounts Receivable	A-8	126,078,686.75	
Premium on Purchase of U.S. Treasury Bonds & Notes	A-9a	93,031.00	
Realty Transfer Fees	A-11	11,914,202.44	
			<u>354,563,610.93</u>
			400,228,341.39
Decreased by Disbursements:			
Budget	A-3	310,543,454.77	
Premium on Purchase of U.S Treasury Notes	A-9a	111,311.49	
Appropriation Reserves	A-10	28,099,635.82	
Realty Transfer Fees	A-11	11,839,280.07	
Arbitrage Remittance	A-14	252,011.73	
			<u>350,845,693.88</u>
			49,382,647.51
Less: Increase in Investments			<u>11,150,000.00</u>
Balance December 31, 2000	A		<u><u>\$ 38,232,647.51</u></u>
Balance Consists of:			
Cash			\$ 4,205,647.51
Cash Equivalents	A-5		<u>34,027,000.00</u>
			<u><u>\$ 38,232,647.51</u></u>
Supplementary Information			

COUNTY OF MONMOUTH**Exhibit A-5****CURRENT FUND****SCHEDULE OF CASH EQUIVALENTS**

	<u>Number</u>	<u>Interest Rate</u>	<u>Balance Dec. 31, 2000</u>
New Jersey Cash Management Fund	67083	Variable	\$ 34,000,000.00
New Jersey Cash Management Fund - DSS	73180	Variable	27,000.00
			<u>\$ 34,027,000.00</u>

Ref.

A-4

SCHEDULE OF INVESTMENTS**Exhibit A-5a**

	<u>Rate</u>	<u>Maturity Date</u>	<u>Amount</u>
FNMA Note - Cusip #3133MCQB4	5.875%	12/28/01	\$ 13,150,000.00
FHLB BOND - Cusip #31364KfV7	6.40%	12/21/01	8,000,000.00
NJ/TERM(First Union)	5.83%	12/19/01	15,000,000.00
NJ/TERM(First Union)	6.33%	11/15/01	10,000,000.00
NJ/TERM(First Union)	5.81%	12/21/01	15,000,000.00
			<u>\$ 61,150,000.00</u>

Ref.

A

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-6

CURRENT FUNDSCHEDULE OF TAXES RECEIVABLE

	<u>Ref.</u>	
Increased by:		
2000 Levy	A-2	<u>\$201,529,528.00</u>
Decreased by:		
Collections	A-4	<u><u>\$ 201,529,528.00</u></u>

SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

Exhibit A-7

	<u>Ref.</u>	
Balance December 31, 1999	A	\$ 3,647,315.93
Increased by:		
Added and Omitted Taxes		<u>3,606,086.23</u>
		7,253,402.16
Decreased by:		
Collections	A-2,4	<u>3,647,315.93</u>
Balance December 31, 2000	A	<u><u>\$ 3,606,086.23</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-7a

CURRENT FUNDSCHEDULE OF ACCRUED INTEREST ON PURCHASEOF FNMA NOTE

Balance December 31, 1999	<u>Ref.</u> A	\$ 17,208.33
Increased by:		
Accrued Interest on FNMA Note	A-4	<u>398,750.00</u>
		415,958.33
Decreased by:		
Interest Payments on FNMA Notes	A-4	<u>415,958.33</u>
Balance December 31, 2000	A	<u>\$ -</u>

Supplementary Information

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

Exhibit A-8
Sheet 1 of 9

	Balance Dec. 31, 1999	Accrued in 2000	Collected	Balance Dec. 31, 2000
<u>Miscellaneous Revenues Anticipated</u>				
<u>Local Revenue</u>				
County Clerk	\$ -	7,473,643.74	7,416,711.74	56,932.00
Surrogate		556,481.49	556,481.49	
Sheriff	7,498.81	771,503.39	769,644.13	9,358.07
Interest on Investments and Deposits		10,467,652.47	10,465,873.49	1,778.98
Parks and Recreation		5,367,876.89	5,367,876.89	
M.C. County Care Center-Geraldine L. Thompson Division	18,243.57	7,387,420.73	7,405,664.30	
M.C. County Care Center-John L. Montgomery Division	38,831.23	10,088,935.29	10,127,766.52	
Data Processing Services - Board of Social Services	9,300.00	103,699.00	101,766.00	11,233.00
Receipts, Rental of County Owned Properties	59,192.00	248,516.75	289,665.75	18,043.00
Indirect Cost Recovery		832,596.24	832,596.24	
U.S.D.A. Reimbursement, Youth Detention Center	6,980.40	69,032.18	66,167.09	9,845.49
Maintenance-In-Lieu of Rent, Division of Social Services		1,029,183.00	1,029,183.00	
Recovery of Fringe Benefits		4,370,681.23	4,364,186.91	
Lease, Worker's Compensation Court	3,414.06	114,879.96	114,879.96	
Intoxicated Driver Resource Center		177,515.00	177,515.00	
Monmouth County Reclamation Center Utility - Equipment Leases		4,379,086.00	4,379,086.00	
Division of Social Services		2,246,966.40	2,246,966.40	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

Exhibit A-8
Sheet 2 of 9

	<u>Balance</u> Dec. 31, 1999	<u>Accrued</u> in 2000	<u>Collected</u>	<u>Balance</u> Dec. 31, 2000
<u>Miscellaneous Revenues Anticipated</u>				
<u>State Aid</u>				
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)		2,299,210.00	2,299,210.00	
State Aid - County Vocational School Bonds (N.J.S.A. 18A-58-33.22)		193,230.00	193,230.00	
Reimbursement, Mental Health Administrator's Salary	3,000.00	12,000.00	12,000.00	3,000.00
Reimbursement, State Inmates at Correctional Institution	24,511.50	5,759,081.49	5,777,666.82	5,926.17
Reimbursement, Office of Emergency Management (P.L. 85-60 6)		20,000.00	20,000.00	
Division of Economic Assistance - Earned Income Credit		16,775,850.31	16,775,850.31	
<u>State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities</u>				
<u>Social and Welfare Services (c.66. P.L. 1990)</u>				
Division of Youth and Family Services		3,617,067.00	3,617,067.00	
Supplemental Social Security Income		780,460.00	780,460.00	
<u>Psychiatric Facilities (C. 73, P.L. 1990)</u>				
Maintenance Of Patients In State Institutions for Mental Diseases		4,030,755.00	4,030,755.00	
Maintenance Of Patients In State Institutions for Mentally Retarded		7,156,593.00	7,156,593.00	
Board of County Patients in State and Other Institutions	107,572.37	275,001.51	325,628.62	56,945.26

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

Exhibit A-8
Sheet 3 of 9

	Balance Dec. 31, 1999	Accrued in 2000	Collected	Balance Dec. 31, 2000
<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</u>				
<u>and 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		3,427,108.00	3,427,108.00	
Alcoholism Services Plan - CY '99, 99-576-ADA-00		897,931.00	897,931.00	
Assessment Drug Study Reimbursement		710.00	710.00	
Intergenerational School Breakfast Program - 00-2091-WIC-C-0		21,900.00	21,900.00	
CAP/NJEH Medicaid Case Management - CY 2001		126,600.00	126,600.00	
<u>State of New Jersey - Department of Labor</u>				
Job Training Partnership Act - PY 98		72,386.00	72,386.00	
Job Training Partnership Act - PY 99		56,470.42	56,470.42	
Workforce Investment Act - PY '00		3,048,660.00	3,048,660.00	
Work First New Jersey Employment Centers - FY 2001		50,000.00	50,000.00	
<u>State of New Jersey - Department of Transportation</u>				
TTF - 2000 Capital Transportation Program		3,997,000.00	3,997,000.00	
Local Bridge Rehabilitation Program, FY 2000		2,734,000.00	2,734,000.00	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 1999	Accrued in 2000	Collected	Balance Dec. 31, 2000
<u>Miscellaneous Revenues Anticipated</u>				
<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>				
<u>State of NJ-Governor's Council on Alcohol and Drug Abuse</u>				
Alliance Prevention - FY '00	571,614.00		571,614.00	
<u>State of New Jersey - Department of Community Affairs</u>				
DCR-ROID (MCOOH) & (MOCEANS), CY '00,00-3762-00	15,100.00		15,100.00	
Smart Growth Management Plan, Route 9, FY '00	250,000.00		250,000.00	
Homelessness Prevention Program, #00-1239-00	53,875.00		53,875.00	
<u>New Jersey Institute of Technology-North Jersey Transportation Planning Authority</u>				
Sub-Regional Transportation Planning Program - FY '01	118,405.00		118,405.00	
Bridge S-32 Scoping Project	50,000.00		50,000.00	
Local Business Study, FY 2001	48,000.00		48,000.00	
<u>State of New Jersey - Department of Human Services</u>				
DYFS - Human Services Advisory Council - CY '00 - 00AVNC	59,594.00		59,594.00	
DYFS - Youth Detention Center - CY '00 - 00BFNC	33,543.00		33,543.00	
DYFS - Family Court, Grants-In-Aid - CY '00- 00CNNC	6,795.00		6,795.00	
DYFS - NJTFCAN - CY '00 - 00BDNC	27,500.00		27,500.00	
DFD - Work First New Jersey - CY '00 - FINZ0C	2,273,196.00		2,273,196.00	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-8
Sheet 5 of 9

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 1999	Accrued in 2000	Collected	Balance Dec. 31, 2000
<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 - Department of Human Services: (continued)</u>				
DFD - Title IV-D Reimbursement Agreement - FY '01	283,229.00		283,229.00	
DFD - USHUD - Section 8 Voucher - Welfare to Work - D8NHOC	440,000.00		440,000.00	
DFD - Social Services for the Homeless - CY '99 - HINZ9C	2,197.00		2,197.00	
DFD - Social Services for the Homeless - CY '00 - HINZ00C	659,551.00		659,551.00	
DMHS - Project Transition/Path - CY '00 - S1202039	235,054.00		235,054.00	
DMHS - CIACC / CART - CY '00, 20213	39,032.00		39,032.00	
DMHS - Mental Health Board - FY '01	6,000.00		6,000.00	
DMHS - Mica Training - FY '00	3,000.00		3,000.00	
One Ease E-Link, Phase II, FY '00,#13100A	12,000.00		12,000.00	
<u>State of New Jersey - Department of Environmental Protection</u>				
Clean Communities Program - CY '00	88,407.00		88,407.00	
Recycling Program - REC-94-13-Project Income	8,665.00		8,665.00	
Pump-Out Facility - FG 00-055	48,405.00		48,405.00	
Phase I WMP - WMA #12	300,000.00		300,000.00	
MWMMG - Year Three, CP 00-076	75,000.00		75,000.00	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 1999	Accrued in 2000	Collected	Balance Dec. 31, 2000
<u>Miscellaneous Revenues Anticipated</u>				
<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>				
<u>State of New Jersey - New Jersey Transit Corporation</u>				
Senior Citizen and Disabled Resident Transportation Program - CY '00	1,460,691.00		1,460,691.00	
Timetable Distribution - FY '00	9,109.00		9,109.00	
Timetable Distribution - FY '01	10,000.00		10,000.00	
Work First New Jersey	68,421.50		68,421.50	
FTA - Section 5311 - FY 2001	169,065.00		169,065.00	
<u>State of New Jersey - Division of Law and Public Safety</u>				
LLBEG - Megan's Law/FY 98, LLE-13-98	42,338.00		42,338.00	
DHTS - Child Passenger Safety Program, OP00-45-02-01	8,000.00		8,000.00	
DHTS - Safe Cargo, OP01-45-01-02	15,000.00		15,000.00	
DCJ - Victim Witness Advocacy - FY '00	35,645.00		35,645.00	
DCJ - Victim Assistance Project - FY '00, Bridge Funding, V-18-98	70,089.00		70,089.00	
DCJ - Community Justice Program, CJ-13-99	53,560.00		53,560.00	
DCJ - LEOTEF - FY 2000	17,524.00		17,524.00	
Multi- Jurisdictional Narcotics Task Force - FY '00 - DE-2-15-00	228,750.00		228,750.00	
SANE - FY '00, V-36-99S	90,000.00		90,000.00	
DSP - EMA Reallocation, FY 1999	4,536.21		4,536.21	
DSP - Domestic Preparedness Vulnerability Assessment	10,000.00		10,000.00	

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-8
Sheet 7 of 9

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 1999	Accrued in 2000	Collected	Balance Dec. 31, 2000
<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>United States - Department of Housing and Urban Development:</u>				
Dover Township / MCDSS - HOPWA - FY '99	404,005.00		404,005.00	
TNHA - PHDEP, 98-00	10,000.00		10,000.00	
TNHA - PHDEP, 00-02	120,000.00		120,000.00	
APHA - PHDEP, 00-02, NENQ	130,000.00		130,000.00	
APHA - PHDEP, 00-02, SWNQ	130,000.00		130,000.00	
<u>State of New Jersey-Division of Vocational Rehabilitation Services</u>				
Brokered Employment Transportation - Project Income - 95-045	20.50		20.50	
<u>United States Department of Justice</u>				
Domestic Preparedness Equipment - 2000-V103-NJ-TE	198,730.00		198,730.00	
<u>New Jersey State Library</u>				
Maintenance and Preservation Grant - #00-1221	13,424.00		13,424.00	
<u>State of New Jersey - Juvenile Justice Commission:</u>				
State/Community Partnership - CY '00 - 00-SCP-PM/PS-17	427,426.00		427,426.00	
Family Court - CY '00, 00-FC-17	226,430.00		226,430.00	
YFDDP - FY '00 - J-J:4-13-97	68,310.00		68,310.00	
Juvenile Accountability Incentive Block Grant - Year Two	243,491.00		243,491.00	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

Exhibit A-8
Sheet 8 of 9

	<u>Balance</u> <u>Dec. 31, 1999</u>	<u>Accrued</u> <u>in 2000</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2000</u>
<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>Brookdale Community College - Extension Services:</u>				
Youth Farmstand Project, PY '99	990.40	990.40	990.40	
Youth Farmstand Project, PY '00	6,000.00	6,000.00	6,000.00	
<u>Township of Freehold</u>				
MCMC - Lyme Disease - FY '00	39,530.00	39,530.00	39,530.00	
<u>Monmouth County Community Against Tobacco Coalition</u>				
MCPO Task Force - Tobacco Control Program	2,000.00	2,000.00	2,000.00	
<u>Donations</u>				
Monmouth County Sheriff's K-9 Unit	1,098.54	1,098.54	1,098.54	

COUNTY OF MONMOUTH

Exhibit A-8
Sheet 9 of 9

CURRENT FUND

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 1999	Accrued in 2000	Collected	Balance Dec. 31, 2000
<u>Miscellaneous Revenues Anticipated</u>				
<u>Special Items of General Revenue Anticipated With Prior Consent</u>				
<u>of Director of Local Government Services - Other Special Items</u>				
Motor Vehicle Fines	3,644,579.52	3,644,579.52	3,644,579.52	
Supplemental Medicaid Assistance	3,770,944.00	3,770,944.00	3,770,944.00	
	<u>\$ 278,543.94</u>	<u>128,475,553.16</u>	<u>128,571,126.75</u>	<u>182,970.35</u>

Ref. A

State Aid:

County Vocational School Bonds
County College Bonds
Revenue Accounts Receivable

Ref
A-2
A-2
A-4

\$ 193,230.00
2,299,210.00
126,078,686.75
\$128,571,126.75

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-9

CURRENT FUNDSCHEDULE OF INTERFUND CAPITAL FUND - DUE FROM

	<u>Ref.</u>	
Balance December 31, 1999	A	\$ -
Increased by:		
Net Accrued Interest on Bond Sale	C	<u>40,911.46</u>
Balance December 31, 2000	A	<u><u>\$ 40,911.46</u></u>

SCHEDULE OF PREMIUM ON PURCHASE OF U.S. TREASURY BONDS & NOTES

Exhibit A-9a

	<u>Ref.</u>		
Balance December 31, 1999	A		\$ 21,131.00
Increased by:			
Premium on Purchase of FNMA Notes	A-4	76,115.12	
Premium on Purchase of FHLB Bonds	A-4	<u>35,196.37</u>	
			<u>111,311.49</u>
			132,442.49
Decreased by:			
Accrued Interest on FNMA Notes	A-4	34,881.00	
Write-off of Premium on Purchase of FNMA Note	A-4	<u>58,150.00</u>	
			<u>93,031.00</u>
Balance December 31, 2000	A		<u><u>\$ 39,411.49</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 1 of 11

CURRENT FUND

SCHEDULE OF 1999 APPROPRIATION RESERVES

	<u>Balance</u>	<u>Budget After</u>	<u>Paid or</u>	<u>Balance</u>
	<u>Dec. 31, 1999</u>	<u>Transfers</u>	<u>Charged</u>	<u>Lapsed</u>
<u>General Government</u>				
Board of Chosen Freeholders				
Other Expenses	\$ 2,360.62	2,360.62	101.40	2,259.22
Office of County Administrator				
Salaries and Wages	612.29	612.29		612.29
Other Expenses	12,336.01	12,336.01	7,745.04	4,590.97
Department of Finance				
Salaries and Wages	1,516.63	1,516.63		1,516.63
Other Expenses	119,783.59	144,783.59	137,919.29	6,864.30
Information Services				
Salaries and Wages	449.22	449.22		449.22
Other Expenses	375,848.76	375,848.76	257,717.27	118,131.49
Indirect Cost Allocation Plan				
Other Expenses	15,500.00	15,500.00	13,000.00	2,500.00
Research, Technical and Consulting Services				
Other Expenses	491,091.86	499,091.86	406,129.53	92,962.33
County Counsel				
Other Expenses	211,239.31	211,239.31	180,513.97	30,725.34

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF 1999 APPROPRIATION RESERVES

	<u>Balance</u> <u>Dec. 31, 1999</u>	<u>Budget After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
Office of County Adjuster	1,308.07	1,308.07		1,308.07
Salaries and Wages	362.61	362.61	78.00	284.61
Other Expenses				
Clerk of the Board	685.94	685.94		685.94
Salaries and Wages	4,063.41	4,063.41	1,648.94	2,414.47
Other Expenses				
Personnel Department	3,563.54	3,563.54		3,563.54
Salaries and Wages	9,967.92	16,967.92	11,715.54	5,252.38
Other Expenses				
County Clerk	8,089.21	8,089.21		8,089.21
Salaries and Wages	206,223.72	206,223.72	48,871.59	157,352.13
Other Expenses				
Office of the County Prosecutor	26,116.26	26,116.26	(39,965.77)	66,082.03
Salaries and Wages	289,000.05	289,000.05	233,901.01	55,099.04
Other Expenses				
Purchasing Department	83.62	83.62		83.62
Salaries and Wages	2,245.88	4,245.88	2,148.31	2,097.57
Other Expenses				
Department of Economic Development	1,305.59	1,305.59		1,305.59
Salaries and Wages	9,914.96	9,914.96	3,907.25	6,007.71
Other Expenses				
Department of Promotion and Information	1,084.49	1,084.49		1,084.49
Salaries and Wages	10,870.01	10,870.01	8,079.41	2,790.60
Other Expenses				

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF 1999 APPROPRIATION RESERVES

	Balance Dec. 31, 1999	Budget After Transfers	Paid or Charged	Balance Lapsed
Insurance - Other Expenses				
Group Insurance	1,461,667.07	1,129,667.07	250,715.13	878,951.94
Worker's Compensation	283,338.76	283,338.76	264,875.99	18,462.77
Other Insurance Premiums	389,070.75	389,070.75	27,750.50	361,320.25
Summer Youth Employment Program				
Salaries and Wages	7,489.47	7,489.47		7,489.47
Total General Government	<u>3,947,189.62</u>	<u>3,657,189.62</u>	<u>1,816,852.40</u>	<u>1,840,337.22</u>
Judiciary				
Office of County Surrogate				
Salaries and Wages	836.77	836.77		836.77
Other Expenses	3,934.38	3,934.38	937.23	2,997.15
Total Judiciary	<u>4,771.15</u>	<u>4,771.15</u>	<u>937.23</u>	<u>3,833.92</u>
Regulation				
Sheriff's Office				
Salaries and Wages	323.07	323.07		323.07
Other Expenses	45,593.65	45,593.65	33,075.74	12,517.91
Sheriffs(Police Radio)				
Salaries and Wages	2,782.50	2,782.50		2,782.50
Other Expenses	29,339.31	29,339.31	11,538.23	17,801.08
Weights and Measures				
Salaries and Wages	281.21	281.21		281.21
Other Expenses	193.32	193.32		193.32

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF 1999 APPROPRIATION RESERVES

	Balance Dec. 31, 1999	Budget After Transfers	Paid or Charged	Balance Lapsed
Board of Taxation				
Salaries and Wages	670.95	670.95		670.95
Other Expenses	3,441.92	3,441.92	551.62	2,890.30
Medical Examiner				
Salaries and Wages	2,346.50	2,346.50		2,346.50
Other Expenses	39,029.82	39,029.82	36,171.08	2,858.74
County Clerk (Elections)				
Salaries and Wages	1,045.58	1,045.58		1,045.58
Other Expenses	13,463.37	13,463.37	6,243.76	7,219.61
Superintendent of Elections				
Salaries and Wages	94.25	94.25		94.25
Other Expenses	93,454.83	93,454.83	12,612.22	80,842.61
Board of Elections				
Salaries and Wages	1,080.90	1,080.90		1,080.90
Other Expenses	17,879.29	17,879.29	8,282.32	9,596.97
Fire Marshall (N.J.S. 40A:14-1)				
Salaries and Wages	97.22	97.22		97.22
Other Expenses	6,476.75	6,476.75	1,548.85	4,927.90
Fire Academy				
Salaries and Wages	252.60	252.60		252.60
Other Expenses	6,128.15	6,128.15	3,555.60	2,572.55
Office of Emergency Management				
Salaries and Wages	542.14	542.14		542.14
Other Expenses	837.60	837.60	310.35	527.25

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF 1999 APPROPRIATION RESERVES

	Balance Dec. 31, 1999	Budget After Transfers	Paid or Charged	Balance Lapsed
Planning Board (N.J.S. 40A:27-3)				
Salaries and Wages	616.88	616.88		616.88
Other Expenses	18,331.10	18,331.10	6,284.90	12,046.20
Police Academy				
Salaries and Wages	175.20	175.20		175.20
Other Expenses	38,858.24	38,858.24	36,742.52	2,115.72
Department of Consumer Affairs				
Salaries and Wages	910.73	910.73		910.73
Other Expenses	2,953.19	2,953.19	937.91	2,015.28
Police Computer				
Salaries and Wages	706.81	706.81		706.81
Other Expenses	196,997.18	196,997.18	17,900.21	179,096.97
Total Regulation	<u>524,904.26</u>	<u>524,904.26</u>	<u>175,755.31</u>	<u>349,148.95</u>
<u>Public Works and Engineering</u>				
Public Works				
Salaries and Wages	1,483.47	1,483.47		1,483.47
Other Expenses	1,058.69	1,058.69	58.00	1,000.69
County Engineer				
Salaries and Wages	3,097.40	3,097.40		3,097.40
Other Expenses	46,215.94	46,215.94	11,508.87	34,707.07
Road Maintenance				
Salaries and Wages	868.40	868.40		868.40
Other Expenses	387,202.99	387,202.99	81,041.51	306,161.48

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF 1999 APPROPRIATION RESERVES

	<u>Balance</u> <u>Dec. 31, 1999</u>	<u>Budget After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
Bridge Maintenance				
Salaries and Wages	919.80	919.80		919.80
Other Expenses	76,882.84	76,882.84	25,817.19	51,065.65
Traffic Safety Engineering				
Salaries and Wages	5,086.88	5,086.88		5,086.88
Other Expenses	177,898.57	177,898.57	138,577.47	39,321.10
Buildings and Grounds				
Salaries and Wages	89.50	89.50		89.50
Other Expenses	1,179,999.28	1,299,999.28	1,197,510.41	102,488.87
Central Motor Pool				
Salaries and Wages	4,036.55	4,036.55		4,036.55
Other Expenses	346,761.29	346,761.29	239,270.38	107,490.91
Shade Tree Commission				
Salaries and Wages	173.89	173.89		173.89
Other Expenses	58,973.67	58,973.67	25,915.40	33,058.27
Central Mail Room				
Salaries and Wages	1,528.05	1,528.05		1,528.05
Other Expenses	1,930.63	1,930.63	1,436.99	493.64
Telephone Exchange				
Salaries and Wages	1,351.64	1,351.64		1,351.64
Other Expenses	286,855.10	286,855.10	149,440.34	137,414.76
Total Public Works and Engineering	<u>2,582,414.58</u>	<u>2,702,414.58</u>	<u>1,870,576.56</u>	<u>831,838.02</u>

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 7 of 11

CURRENT FUND

SCHEDULE OF 1999 APPROPRIATION RESERVES

	Balance Dec. 31, 1999	Budget After Transfers	Paid or Charged	Balance Lapsed
<u>Correctional and Penal</u>				
Correctional Institution				
Salaries and Wages	1,469.61	1,469.61		1,469.61
Other Expenses	1,468,413.71	1,775,413.71	1,462,092.88	313,320.83
Youth Detention Center				
Salaries and Wages	390.63	390.63		390.63
Other Expenses	170,911.38	170,911.38	114,852.17	56,059.21
Total Correctional and Penal	<u>1,641,185.33</u>	<u>1,948,185.33</u>	<u>1,576,945.05</u>	<u>371,240.28</u>
<u>Health and Welfare</u>				
Department of Human Services				
Salaries and Wages	1,315.55	1,315.55		1,315.55
Other Expenses	2,548.41	2,548.41	663.07	1,885.34
Division of Planning and Resource				
Salaries and Wages	775.12	775.12		775.12
Other Expenses	1,668.27	1,668.27	407.72	1,260.55
Public Health Service (N.J.S. 40A:13-1)				
Other Expenses	389,935.50	389,935.50	268,568.34	121,367.16
Office of Disabilities				
Salaries and Wages	1,590.90	1,590.90		1,590.90
Other Expenses	1,906.54	1,906.54	779.29	1,127.25
Aid to Disabilities (N.J.S. 40A:48-914A)				
Other Expenses	34,090.64	34,090.64	32,513.39	1,577.25
Mental Health Program				
Salaries and Wages	2,062.84	2,062.84		2,062.84
Other Expenses	248,093.22	248,093.22	237,619.24	10,473.98

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 8 of 11

CURRENT FUND

SCHEDULE OF 1999 APPROPRIATION RESERVES

	<u>Balance</u>	<u>Budget After</u>	<u>Paid or</u>	<u>Balance</u>
	<u>Dec. 31, 1999</u>	<u>Transfers</u>	<u>Charged</u>	<u>Lapsed</u>
Division of Alcohol & Drug Abuse	785.26	785.26		785.26
Salaries and Wages				785.26
Other Expenses	106,152.37	106,152.37	99,755.98	6,396.39
Intoxicated Driver Resource Center				
Salaries and Wages	154.08	154.08		154.08
Other Expenses	8,250.26	8,250.26	1,080.00	7,170.26
Aid to Volunteer Rescue and Ambulance Squads				
Other Expenses	4,800.00	4,800.00	3,000.00	1,800.00
Mosquito Extermination Commission				
Other Expenses	62,741.46	62,741.46	51,447.97	11,293.49
Division of Social Services Administration				
Salaries and Wages	240,493.44	240,493.44		240,493.44
Other Expenses	3,157,750.34	3,157,750.34	745,769.03	2,411,981.31
MCDSS-AFDC, County Share				
Other Expenses	108,471.22	108,471.22		108,471.22
MCDSS-Assistance for Social Security Recipients				
Other Expenses	500.00	500.00		500.00
M.C. Dept. Health Care Facility				
Salaries and Wages	126.77	126.77		126.77
Other Expenses	4,409.44	2,103.44	2,099.05	4.39
M.C. Care Centers - GLT Division				
Salaries and Wages	731.53	731.53		731.53
Other Expenses	429,352.64	402,878.64	399,295.68	3,582.96

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 9 of 11

CURRENT FUND

SCHEDULE OF 1999 APPROPRIATION RESERVES

	Balance Dec. 31, 1999	Budget After Transfers	Paid or Charged	Balance Lapsed
M.C. Care Centers - JLM Division				
Salaries and Wages	277.13	277.13		277.13
Other Expenses	736,840.59	765,620.59	758,696.22	6,924.37
M.C. Centers - YAU Division				
Salaries and Wages	8,948.52	8,948.52		8,948.52
War Veterans Burial and Grave Decorations				
Salaries and Wages	725.00	725.00		725.00
Other Expenses	1,436.20	1,436.20	685.52	750.68
Office on Aging				
Salaries and Wages	115.61	115.61		115.61
Other Expenses	513.56	1,513.56	657.51	856.05
Transportation - County Project				
Salaries and Wages	5,644.44	5,644.44		5,644.44
Other Expenses	160,569.61	160,569.61	82,099.47	78,470.14
Total Human Services and Health	<u>5,723,776.46</u>	<u>5,724,776.46</u>	<u>2,685,137.48</u>	<u>3,039,638.98</u>
Educational				
Superintendent of Schools				
Salaries and Wages	156.58	156.58		156.58
Other Expenses	7,828.23	7,828.23	2,970.25	4,857.98
Vocational Schools				
Other Expenses	4,427,559.98	4,427,559.98	4,427,559.98	
County Extension Service				
Salaries and Wages	1,532.35	1,532.35		1,532.35
Other Expenses	457.80	457.80	64.00	393.80

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 10 of 11

CURRENT FUND

SCHEDULE OF 1999 APPROPRIATION RESERVES

	Balance Dec. 31, 1999	Budget After Transfers	Paid or Charged	Balance Lapsed
Brookdale Community College	10,435,917.00	10,435,917.00	10,435,917.00	
Other Expenses				
Reimbursement - Out of County Colleges				
Other Expenses	249,102.89	249,102.89	90,543.66	158,559.23
Youth, Education, Recreation and Welfare				
Other Expenses	32,466.74	32,466.74	7,296.74	25,170.00
Historical Commission				
Salaries and Wages	637.78	637.78		637.78
Other Expenses	21,340.46	21,340.46	7,500.00	13,840.46
Total Educational	<u>15,176,999.81</u>	<u>15,176,999.81</u>	<u>14,971,851.63</u>	<u>205,148.18</u>
<u>Recreation</u>				
Recreation Commission				
Salaries and Wages	16,477.92	16,477.92		16,477.92
Other Expenses	753,441.68	753,441.68	580,591.10	172,850.58
Total Recreation	<u>769,919.60</u>	<u>769,919.60</u>	<u>580,591.10</u>	<u>189,328.50</u>
<u>Unclassified</u>				
Reimbursement for D.O.T.				
Other Expenses	8,656.98	8,656.98		8,656.98
Total Unclassified	<u>8,656.98</u>	<u>8,656.98</u>	<u>-</u>	<u>8,656.98</u>
<u>Budgeted Ch. 159 Grant</u>				
Matching Funds	142,041.50	142,041.50		142,041.50
Total Budgeted/Ch. 159 Grant	<u>142,041.50</u>	<u>142,041.50</u>		<u>142,041.50</u>
<u>Contingent</u>				
Other Expenses	43,636.26	43,636.26	24,004.02	19,632.24
Total Contingent	<u>43,636.26</u>	<u>43,636.26</u>	<u>24,004.02</u>	<u>19,632.24</u>

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 11 of 11

CURRENT FUND

SCHEDULE OF 1999 APPROPRIATION RESERVES

	Balance Dec. 31, 1999	Budget After Transfers	Paid or Charged	Balance Lapsed
CAPITAL IMPROVEMENTS				
Acquisition of Computer Equipment	251,083.30	251,083.30	208,854.69	42,228.61
Acquisition of Trucks and Heavy Equipment				
Shade Tree Commission	10,664.00	10,664.00	10,600.00	64.00
Road Maintenance (Highway)	1,415,679.50	1,415,679.50	1,415,679.50	
Buildings and Grounds	133,111.00	133,111.00	112,522.00	20,589.00
Traffic Safety	248,000.00	248,000.00	246,465.50	1,534.50
Acquisition of Passenger Buses - SCAT	250,000.00	250,000.00	214,524.00	35,476.00
Road Overlay	454,216.27	454,216.27	46,440.57	407,775.70
Various Capital:				
Parks Department	578,363.18	578,363.18	356,764.02	221,599.16
Buildings and Grounds	2,095,632.90	2,095,632.90	1,785,113.30	310,519.60
Total Capital Improvements	5,436,750.15	5,436,750.15	4,396,963.58	1,039,786.57
Deferred Charges & Statutory Expenditures				
Public Employees' Retirement System	125,209.96	122,209.96		122,209.96
F.I.C.A.	86.61	86.61	21.46	65.15
Police and Firemen's Retirement System	195,232.75	60,232.75		60,232.75
Unemployment Insurance	300,000.00	300,000.00		300,000.00
Total Deferred Charges & Statutory Expenditures	620,529.32	482,529.32	21.46	482,507.86
Grand Totals	\$ 36,622,775.02	36,622,775.02	28,099,635.82	8,523,139.20
	A	A	A-4	A-1
Reserved	\$ 9,824,640.26			
Committed	26,798,134.76			
	\$ 36,622,775.02			
Supplementary Information				

Ref.

COUNTY OF MONMOUTH**CURRENT FUND****Exhibit A-11****SCHEDULE OF DUE TO STATE OF NEW JERSEY****REALTY TRANSFER FEES**

	<u>Ref.</u>	
Balance December 31, 1999	A	\$ 837,468.42
Increased by:		
Receipts	A-4	<u>11,914,202.44</u>
		12,751,670.86
Decreased by:		
Disbursements	A-4	<u>11,839,280.07</u>
Balance December 31, 2000	A	<u><u>\$ 912,390.79</u></u>

SCHEDULE OF CONTRACTOR'S RETAINAGE**Exhibit A-12**

	<u>Ref.</u>	
Balance December 31, 1999 and 2000	A	<u><u>\$ 19,653.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-13

CURRENT FUNDSCHEDULE OF ACCOUNTS PAYABLE(ACCRUED SALARIES AND WAGES)

	<u>Ref.</u>	
Balance December 31, 1999	A	\$ 3,548,176.48
Decreased by:		
Adjustments	A-3	<u>36,244.27</u> 3,511,932.21
Increased by:		
Accrual for Year	A-3	<u>441,951.43</u>
Balance December 31, 2000	A	<u><u>\$3,953,883.64</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-14

CURRENT FUNDSCHEDULE OF RESERVE FOR ARBITRAGE REBATES

	<u>Ref.</u>	
Balance December 31, 1999	A	\$ 558,264.78
Increased by:		
Arbitrage Rebate Payable	A-3	<u>241,221.19</u>
		799,485.97
Decreased by:		
Arbitrage Remittance	A-4	<u>252,011.73</u>
Balance December 31, 2000	A	<u><u>\$ 547,474.24</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-15

CURRENT FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION

	<u>Ref.</u>	
Balance December 31, 1999	A	\$ -
Increased by:		
Emergency Appropriation	A-1	<u>470,000.00</u>
Balance December 31, 2000	A	<u>\$ 470,000.00</u>

Supplementary Information

GRANT FUND

SCHEDULE OF CASH, CASH EQUIVALENTS

AND INVESTMENTS

	<u>Ref.</u>		
Balance December 31, 1999	AA		\$ 15,937,571.70
Increased by Receipts:			
Unappropriated Reserves	AA-3	130,501.42	
Grants Receivable	AA-4	<u>23,444,350.59</u>	
			<u>23,574,852.01</u>
			<u>39,512,423.71</u>
Decreased by Disbursements:			
Appropriated Reserves	AA-2	25,335,307.37	
Fund Balance	AA-5	<u>40,373.33</u>	
			<u>25,375,680.70</u>
Balance December 31, 2000	AA		<u>\$ 14,136,743.01</u>
<u>Analysis of Balance</u>			
Cash			\$ (363,256.99)
New Jersey Cash Management Fund			2,500,000.00
NJ ARM Term A/C			<u>12,000,000.00</u>
			<u>\$ 14,136,743.01</u>

Supplementary Information

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

SCHEDULE OF APPROPRIATED RESERVES FOR

Sheet 1 of 8

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Paid or Charged	Balance
	Dec. 31, 1999	After Transfers		Dec. 31, 2000
NJDHSS - Office on Aging	\$ 1,101,655.44	4,921,715.44	3,942,404.47	979,310.97
NJDHSS - CAP/NJEH, Medicaid Case Management		126,600.00	55,916.70	70,683.30
NJDHSS - Intergenerational School Breakfast		21,900.00	15,106.00	6,794.00
NJDCA-CHIME Program	329.00	329.00	329.00	
NJDCA-HPROA, MH & MO FY 98	3,990.95	3,990.95	3,990.95	
NJDCA-DCR ROID (MCOOH) & (MOCEANS), CY '99	8,300.00	8,300.00	3,344.51	4,955.49
NJDCA-DCR ROID (MCOOH) & (MOCEANS), CY '00		18,120.00	6,060.00	12,060.00
NJDCA-HPP (Linkages), FY 2000	55,490.00	55,490.00	55,490.00	
NJDCA-HPP (Linkages), FY 2001		53,875.00	11,640.00	42,235.00
NJDCA - Smart Growth Management Plan Rte. 9; FY 2000	20,000.00	250,000.00		250,000.00
NJDCA - Lead-Based Paint Abatement		20,000.00		20,000.00
NJDCA-FATS, Sheriff's Office, FY 2000	72,000.00	72,000.00	72,000.00	
NJ Transit - UMTA Section 18.FY '97	423.55	423.55	423.55	
NJ Transit-FTA, Sec. 5311:				
FY '98	30,614.35	30,614.35	30,614.35	
FY '00	120,365.21	120,365.21	120,365.21	
FY '01		224,820.00	63,603.49	161,216.51
NJ Transit - Senior Citizens Transportation:				
CY '97	10,658.13	10,658.13	10,658.13	
CY '99	144,611.07	144,611.07	144,611.07	
CY '00	-	1,460,691.00	1,189,412.15	271,278.85

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

Sheet 2 of 8

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance		Paid or Charged	Balance Dec. 31, 2000
	Dec. 31, 1999	After Transfers		
NJ Transit - Timetable Distribution FY '98	994.48	994.48	994.48	
NJ Transit - Timetable Distribution FY '99	134.21	134.21	134.21	
NJ Transit - Timetable Distribution FY '00		12,809.00	12,809.00	
NJ Transit - Timetable Distribution FY '01		13,451.00	1,037.28	12,413.72
NJTC - Workfirst New Jersey	74,847.47	143,268.97	143,268.97	
NJOSP - Cross Acceptance	31,942.57	31,942.57	2,248.50	29,694.07
NJIT/NJTPA - STP, FY 2000	120,206.17	120,206.17	120,206.17	
NJIT/NJTPA - STP, FY 2001		148,006.00	42,313.48	105,692.52
NJIT/NJTPA - Calming Study	56,000.00	56,000.00	56,000.00	
NJIT/NJTPA - Local Bus Study, FY 2001		48,000.00		48,000.00
NJIT/NJTPA - Manasquan Bridge	27,418.46	27,418.46	4,387.68	23,030.78
NJIT/NJTPA-Bridge Scoping Project, S-31	299,622.00	299,622.00	178,209.10	121,412.90
NJIT/NJTPA-Bridge Scoping Project, S-32	250,000.00	300,000.00		300,000.00
NJDOT/TIF - 1996 CTP	3,586,899.26	3,586,899.26	1,580,456.30	2,006,442.96
NJDOT/TIF - 1997 CTP	3,050,530.41	3,050,530.41	2,397,208.13	653,322.28
NJDOT/TIF - 1998 CTP	3,997,000.00	3,997,000.00	1,206,000.00	2,791,000.00
NJDOT/TIF - 1999 CTP	3,997,000.00	3,997,000.00	10,965.00	3,986,035.00
NJDOT/TIF - 2000 CTP		3,997,000.00		3,997,000.00
NJDOT - 1996-2000 STIP	249,514.09	249,514.09		249,514.09
NJDOT - Street Name Sign Installation	9,772.95	9,772.95	9,772.95	
NJDOT - Local Bridge Rehab, FY 2000		2,734,000.00	288,778.53	2,445,221.47
NJDHS - DYFS Youth Detention Center FY '97	9,708.00	9,708.00	9,708.00	
NJDHS - DYFS Youth Detention Center CY '99	1,835.86	1,835.86	1,835.86	
NJDHS - DYFS Youth Detention Center CY '00		54,205.00	46,749.94	7,455.06
NJDHS - DYFS H.S.A.C. CY 99	7,867.60	7,867.60	6,255.31	1,612.29

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

SCHEDULE OF APPROPRIATED RESERVES FOR

Sheet 3 of 8

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Balance	Paid or Charged	Balance Dec. 31, 2000
	Dec. 31, 1999	After Transfers	After Transfers		
NJDHS - DYFS H.S.A.C. CY '00		90,954.00	90,954.00	66,458.83	24,495.17
NJDHS - DYFS NJTFCAN		45,570.00	45,570.00	34,915.05	10,654.95
NJDHS - DFD Work First New Jersey CY '99	1,508,721.69	1,508,721.69	1,508,721.69	1,508,721.69	
NJDHS - DFD Work First New Jersey CY '00		2,273,196.00	2,273,196.00	1,276,231.46	996,964.54
NJDHS - DFD Sec. 8 Voucher, Welfare to Work		440,000.00	440,000.00	85,436.00	354,564.00
NJDHS - DFD One EASE E-Link FY 2000	199,712.05	211,712.05	211,712.05	170,776.68	40,935.37
NJDHS-DFD Title IV-D Reimbursement Agreement FY 2000	216,146.39	216,146.39	216,146.39	216,146.39	
NJDHS-DFD Title IV-D Reimbursement Agreement FY 2001		332,800.00	332,800.00	75,025.90	257,774.10
NJDHS - DFD Homeless CY '99	19,800.00	21,997.00	21,997.00	21,997.00	
NJDHS - DFD Homeless CY '00		659,551.00	659,551.00	559,801.00	99,750.00
NJDHS - Mental Health Board FY 2000	4,636.42	4,636.42	4,636.42	4,636.42	
NJDHS - Mental Health Board FY 2001		6,000.00	6,000.00	18.11	5,981.89
NJDHS - DMHS Project Transition/Path CY '98	3,620.50	3,620.50	3,620.50	3,620.50	
NJDHS - DMHS Project Transition/Path CY '99	15,095.44	15,095.44	15,095.44	15,095.44	
NJDHS - DMHS Project Transition/Path CY '00		343,795.00	343,795.00	314,739.50	29,055.50
NJDHS - DMHS CIACC/CART CY '99	2,801.40	2,801.40	2,801.40	2,801.40	
NJDHS - DMHS CIACC/CART CY '00		39,032.00	39,032.00	37,620.04	1,411.96
NJDHS - DMHS Mica Training		3,000.00	3,000.00	3,000.00	
NJDLPS - Victim Wit. Adv. FY '99	1,323.26	1,323.26	1,323.26	1,323.26	
NJDLPS - Victim Wit. Adv. FY '00		35,645.00	35,645.00	34,311.36	1,333.64
NJDLPS - Victim Assistance, 1997	431.42	431.42	431.42		431.42
NJDLPS - Victim Assistance, 1998	40,943.40	40,943.40	40,943.40	40,943.40	
NJDLPS - Victim Assistance, One Time	2,771.89	2,771.89	2,771.89	2,771.89	
NJDLPS - Victim Assistance, FY '99	22,534.51	22,534.51	22,534.51	22,534.51	

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

SCHEDULE OF APPROPRIATED RESERVES FOR

Sheet 4 of 8

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Balance	Paid or Charged	Balance
	Dec. 31, 1999	After Transfers	Dec. 31, 2000		
NJ DCJ/OVWA Stop Violence Against Women	10,411.23	10,411.23	10,329.68	81.55	
NJDLPS - Victim Assistance, FY '00		70,089.00	53,582.37	16,506.63	
NJDLPS - SANE FY '96/'97	1,479.20	1,479.20	(517.60)	1,996.80	
NJDLPS - SANE, FY 2000: State Appropriation		90,000.00	57,442.85	32,557.15	
NJDLPS - SANE, FY 1998: State Appropriation	21,392.47	21,392.47	8,932.78	12,459.69	
NJDLPS - SANE FY '99	14,712.33	14,712.33	159.92	14,552.41	
NJDLPS - SANE FY 2000	93,093.76	93,093.76	61,525.61	31,568.15	
NJDLPS - Multi Narc Force 1999/2000	196,143.64	196,143.64	196,143.64		
NJDLPS - Multi Narc Force 2000		330,315.00	180,880.42	149,434.58	
NJDLPS - LLEBG, Megan's Law, FFY '98		47,042.00	47,042.00		
NJDCJ-BARF, FY 1998	141.49	141.49	141.49		
NJDCJ-BARF, FY 1999	44,504.40	44,504.40	41,720.00	2,784.40	
NJDLPS - DCJ - Insurance Fraud Reimbursement Program	130,000.00	130,000.00	75,711.19	54,288.81	
NJDLPS - DCJ - FLEOTP		17,524.00	17,517.00	7.00	
NJ DLPS-DPS-HEMP/LEPC, Dive Exercise	2,340.00	2,340.00	2,340.00		
NJ DLPS-DPS-EMA Reallocation, FY 1999		4,536.21	1,066.14	3,470.07	
NJ DLPS-DPS-Terrorism Assessment Program		10,000.00		10,000.00	
NJ DLPS-DHTS - Child Passenger Safety		8,000.00	5,667.34	2,332.66	
NJ DLPS-DHTS - Safe Cargo		15,000.00		15,000.00	
NJ DLPS- We Check for 21 Too, FY 2000	10,000.00	10,000.00	10,000.00		
NJDHTS - Serious Accident Team, PT97-03-02-02	39,409.05	39,409.05	39,409.05		
NJDHTS - Serious Accident Team, PT98-03-02-02	76,311.14	76,311.14	76,311.14		
NJDHTS - Serious Accident Team, PT99-03-02-03	17,836.94	17,836.94	5,917.49	11,919.45	
NJDHTS - Serious Accident Team, PT00-03-02-05	19,280.00	19,280.00	19,280.00		

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

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SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Balance	Paid or Charged	Balance Dec. 31, 2000
	Dec. 31, 1999	After Transfers	After Transfers		
NJ DLPS - DCJ - Community Justice Program		53,560.00	53,560.00	36,525.77	17,034.23
NJJJC - State Community Partnership, 99-SCP-PM/PS-17	42,524.66	42,524.66	42,524.66	42,447.65	77.01
NJJJC - State Community Partnership, 00-SCP-PM/PS-17		447,905.00	447,905.00	418,220.09	29,684.91
NJJJC - YFDDP FY '99	14,446.00	14,446.00	14,446.00	14,446.00	
NJJJC - YFDDP FY '00		68,310.00	68,310.00	68,310.00	
NJJJC - Family Court CY'00		226,430.00	226,430.00	198,226.00	28,204.00
NJJJC - Family Court CY '99	42,077.99	42,077.99	42,077.99	42,077.99	
NJJJC - Family Court, Grant-In-Aid CY '00		6,795.00	6,795.00	6,795.00	
NJJJC - Juvenile Accountability Incentive Block Grant, FY '00	240,823.15	240,823.15	240,823.15	233,034.94	7,788.21
NJJJC - Juvenile Accountability Incentive Block Grant		255,920.00	255,920.00	5,097.36	250,822.64
NJJJC-MCYDC, SFEA, FY 1999	19,061.53	19,061.53	19,061.53	19,061.53	
NJJJC-MCYDC, SFEA, FY 2000	180,000.00	180,000.00	180,000.00	123,122.76	56,877.24
NJ DHSS - Alcohol Services Plan CY '98	9,057.48	9,057.48	9,057.48	9,057.48	
NJ DHSS - Alcohol Services Plan CY '99	175,116.58	175,116.58	175,116.58	175,116.58	
NJ DHSS - Alcohol Services Plan CY '00		897,931.00	897,931.00	820,175.57	77,755.43
NJ DHS - Assessment Drug Study Reimbursement		710.00	710.00	710.00	
NJ Governor's Council On Alcohol & Drug Abuse CY '97	3,064.72	3,064.72	3,064.72	3,064.72	
NJ Governor's Council On Alcohol & Drug Abuse CY '98	80,290.30	39,404.30	39,404.30	39,404.30	
NJ Governor's Council On Alcohol & Drug Abuse CY '99	216,221.11	216,221.11	216,221.11	188,271.09	27,950.02
NJ Governor's Council On Alcohol & Drug Abuse CY '00		612,500.00	612,500.00	374,774.43	237,725.57
NJDEP - Clean Communities Program CY '96	653.84	653.84	653.84		653.84
NJDEP - Clean Communities Program CY '97	1,389.38	1,389.38	1,389.38		1,389.38
NJDEP - Clean Communities Program CY '98	4,082.34	4,082.34	4,082.34	3,682.56	399.78
NJDEP - Clean Communities Program CY '99	39,766.77	39,766.77	39,766.77	7,315.36	32,451.41

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

SCHEDULE OF APPROPRIATED RESERVES FOR

Sheet 6 of 8

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Balance	Paid or	Balance
	Dec. 31, 1999	After Transfers	Charged	Dec. 31, 2000	
NJDEP - Clean Communities Program CY '00		88,407.00	44,090.54	44,316.46	
NJDEP - Recycling Program Plan, Rec 94-13	748.41	748.41	748.41		
NJDEP - Recycling Program Plan, Rec 94-13-Donations	795.40	9,460.40	9,449.01	11.39	
NJDEP - Recycling Program Plan, 1996/1997	21,765.73	21,765.73	19,982.85	1,782.88	
NJDEP - Recycling Program Plan, 1998	54,767.49	54,767.49	39,743.80	15,023.69	
NJDEP - Water Quality Mgt. Grant, Pass Through	10,852.83	10,852.83	10,852.83		
NJDEP - Water Quality Mgt. Grant-604B, FY 1996	13,166.44	13,166.44	4,000.00	9,166.44	
NJDEP - Pump-Out Facility		48,405.00	48,405.00		
NJDEP - MWWMG, Year Two	150,000.00	150,000.00	150,000.00		75,000.00
NJDEP - MWWMG, Year Three		75,000.00			300,000.00
NJDEP - Phase I WMP, WMA #12		300,000.00			
NJDVRS - Brokered Emerg. Tg.	3,678.47	3,698.97	3,687.41	11.56	
NJDOL - WNJEC, FY '01		50,000.00	7,554.00	42,446.00	
NJDOL - Workforce Incentive Board (WIB)		2,380,082.00	336,499.42	2,043,582.58	
NJDOL - WIB Work First NJ		668,578.00	35,750.47	632,827.53	
NJDOL - JTPA PY 97	147,364.77	147,364.77	147,364.77		
NJDOL - JTPA PY 97 Workforce	4,743.66	4,743.66	4,743.66		
NJDOL - JTPA PY 98	171,218.86	243,604.86	92,051.09	151,553.77	
NJDOL - JTPA PY 98, Workforce Develop Partner Program	40,912.16	40,912.16	40,912.16		
NJDOL - JTPA PY 98, Workforce Inv. Board, One-Stop Tech	56,542.54	56,542.54	56,542.24	0.30	
NJDOL - JTPA PY 98, WTW	124,575.48	124,575.48	108,106.20	16,469.28	
NJDOL - JTPA PY 98, WFNJ	344,682.36	344,682.36	327,926.62	16,755.74	
NJDOL - JTPA PY 99, Administration, IIA, B, C & III	1,686,292.14	1,689,212.56	1,402,762.82	286,449.74	
NJDOL - JTPA PY 99, Workforce Develop Partner Program		15,000.00	15,000.00		

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

Sheet 7 of 8

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance		Paid or Charged	Balance	
	Dec. 31, 1999	After Transfers		Dec. 31, 2000	After Transfers
NJ DOL-JTPA PY 99, Workforce Investment Board (WIB)	73,890.03	112,440.03	88,486.89	23,953.14	
NJ DOL-JTPA PY 99, Welfare- to-Work	448,378.21	448,378.21	215,121.12	233,257.09	
NJ DOL-JTPA PY 99, Work First NJ (WFNJ)	643,519.62	643,519.62	338,891.74	304,627.88	
NJ State Library - YDC FY '96	31.61	31.61		31.61	
NJ State Library - YDC FY '97	162.94	162.94		162.94	
NJ State Library - YDC FY '98	503.54	503.54		503.54	
NJSL - Maintenance & Preservation of Library Collections		13,424.00	6,939.47	6,484.53	
NJDOS - NVRA of 1993 Poll Books	44,676.32	44,676.32		44,676.32	
Port Auth. NY & NJ Compt. Ck	367,425.12	367,425.12	134,658.50	232,766.62	
US HUD-Housing Counseling FY '99	11,325.00	11,325.00	11,325.00		
US HUD - Emergency Shelter FY '97	2,722.11	2,722.11		2,722.11	
US HUD - Dover Twp. MCDSS, Hopwa, 1998	177,182.48	177,182.48	171,742.48	5,440.00	
US HUD - Dover Twp. MCDSS, Hopwa, 1999		404,005.00	240,379.02	163,625.98	
APHA-USHUD, PHDEP, NENQ, 1998-2000	53,946.01	53,946.01	53,446.01	500.00	
APHA-USHUD, PHDEP, SWNQ, 1998-2000	58,302.93	58,302.93	57,802.93	500.00	
TNHA-USHUD, PHDEP, 1998-2000	74,922.25	84,922.25	83,249.00	1,673.25	
US HUD-Safe Home Program	7,550.00	7,550.00		7,550.00	
TNHA-USHUD, PHDEP, 2000-2002		120,000.00	1,913.06	118,086.94	
APHA - USUD, PHDEP, NENQ, 2000-2002		130,000.00	1,913.06	128,086.94	
APHA - USUD, PHDEP, SWNQ, 2000-2002		130,000.00	1,913.07	128,086.93	
US DOJ - COPS MORE	3,100,000.00	3,100,000.00	1,742,770.13	1,357,229.87	
US DOJ - Domestic Preparedness Equipment		198,730.00	123,502.32	75,227.68	
USGS - Don't Duck Metadata	10,628.00	10,628.00	9,105.86	1,522.14	
US DOT - Belford Bridge Project	62,481.69	62,481.69	62,481.69		
UMDNJ - Battery Mgmt. and Education	2,126.65	2,126.65	1,475.00	651.65	

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

Sheet 8 of 8

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Balance	Paid or Charged	Balance Dec. 31, 2000
	Dec. 31, 1999	After Transfers	Dec. 31, 1999		
BCC - Youth Farmstand Project	666.91	666.91	666.91	666.91	
BCC - Youth Farmstand CY 1999	1,012.02	2,002.42	2,002.42	2,002.42	
BCC - Youth Farmstand CY 2000		6,000.00	6,000.00		6,000.00
MCVSD - Mentor School Trans. Prog.	1,082.00	1,082.00	1,082.00		1,082.00
Township of Freehold - MCMC, Lyme Disease - FY2000		39,530.00	39,530.00		39,530.00
MCCATC - MCPO Task Force		2,000.00	2,000.00	1,580.00	420.00
Steiner Equities - Off-Tract Road Dev.-State Aid Hwy. Proj.	4,244,318.47	4,244,318.47	4,244,318.47	1,548,188.80	2,696,129.67
Donations - Mon. Cty. Sheriff's K-9 Unit	8,738.00	9,836.54	9,836.54	462.48	9,374.06
Donations-GPU Monmouth County Emergency Management	403.00	403.00	403.00	383.75	19.25
	<u>\$ 33,352,002.75</u>	<u>58,663,174.32</u>	<u>58,663,174.32</u>	<u>27,890,348.00</u>	<u>30,772,826.32</u>
	AA				AA
Unappropriated Reserves		\$ 15,516.36			
Federal and State Grants		24,455,111.57			
Beginning Balance		33,352,002.75			
Contra		<u>840,543.64</u>			
		<u>\$ 58,663,174.32</u>			
Cash				\$ 25,335,307.37	
Cancelled				1,674,123.66	
Fund Balance				40,373.33	
Contra				840,543.64	
				<u>\$ 27,890,348.00</u>	

Supplementary Information

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-3

SCHEDULE OF UNAPPROPRIATED RESERVES

FOR FEDERAL AND STATE GRANTS

	Balance	Received	Transfers	Balance
	Dec. 31, 1999		Appropriated	Dec. 31, 2000
	\$		Reserves	
NJDOL - J.T.P.A. Interest Income	2,920.42	3,147.53	2,920.42	3,147.53
NJDVRS - BETS	20.50		20.50	
NJDEP - Recycling Workshops - Project Income	8,665.00	7,789.00	8,665.00	7,789.00
Donations - Sheriff's Office, K-9 Unit	1,098.54	75.00	1,098.54	75.00
BCC - Youth Farmstand Project	990.40		990.40	
NJDHSS-Work First New Jersey, Project Income	821.50		821.50	
NJDHS/DMHS - MICA Training, FY 00, Rec'd in Adv.	1,000.00		1,000.00	
NJDHTS - Safe Cargo, OP01-45-01-02		1,000.00		1,000.00
NJDHSS - Title III, APG/OOA, Project Income		56,461.21		56,461.21
NJTC-WFNJ		495.85		495.85
NJDCA - DCR, ROID (MCOOH & MCOCEANS), CY '01, 01-3704-00		4,200.00		4,200.00
NJDEP - Pump Out Facility, FG 00-055		5,000.00		5,000.00
NJDCJ - BARF, CY '00		52,332.83		52,332.83
	\$ 15,516.36	130,501.42	15,516.36	130,501.42
Ref.	AA	AA-1	AA-2	AA

Supplementary Information

COUNTY OF MONMOUTH

Exhibit AA-4

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GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 1999	2000 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2000
NJ DHSS - Office on Aging 00-1388-AAA-02	\$ 137,303.00	3,152,551.00	2,260,468.00	1,029,386.00
Office on Aging - P.I./Title III-Vet's Grant & Safe Housing VL-9002		274,557.00	274,557.00	
NJ DHSS-CAP/NJEH, Medicaid Case Management		126,600.00	82,575.00	44,025.00
NJ DHSS-Intergenerational School Breakfast		21,900.00	15,106.00	6,794.00
NJ DCA - HPROA, MH & MO FY 98-98-0047-00	3,325.79		3,325.79	
NJ DCA-DCR ROID (MCOOH) & (MOCEANS),CY99,99-2961-00	6,825.00		2,696.00	4,129.00
NJ DCA-DCR ROID (MCOOH) & (MOCEANS),CY00,00-3762-00		15,100.00	4,050.00	11,050.00
NJ DCA - HPP (Linkages), FY 2000, 00-3352-00	48,000.00		48,000.00	
NJ DCA - HPP (Linkages), FY 2001, 00-1239-00		53,875.00	13,500.00	40,375.00
NJ DCA - Smart Growth Mgt. Plan, Rte. 9; FY 2000, 006064-00		250,000.00		250,000.00
NJ DCA - Lead Based Paint Abatement	15,000.00			15,000.00
NJ DCA - FATS, Sheriff's Office, FY 2000	72,000.00		72,000.00	
NJ Transit - UMTA Section 18, FY 97	111.81		111.81	
NJ Transit - FTA Section 5311, FY 98	20,315.54		20,315.54	
NJ Transit - FTA Section 5311, FY 99	32,992.33		32,992.33	
NJ Transit - FTA Section 5311, FY 2000	139,687.50		109,624.73	30,062.77
NJ Transit - FTA Section 5311, FY 2001		169,065.00		169,065.00

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Sheet 2 of 7

	Balance	2000 Budget	Receipts and	Balance
	Dec. 31, 1999	Revenue	Adjustments	Dec. 31, 2000
	Realized			
NJ Transit - Casino CY 99	580,704.16		319,220.66	261,483.50
NJ Transit - Casino Fund Donations, CY 00		141,000.00	141,000.00	
NJ Transit - Casino CY 00		1,319,691.00	604,193.03	715,497.97
NJ Transit - Timetable Distribution FY 98	129.21		129.21	
NJ Transit - Timetable Distribution FY 99	2,804.63		2,804.63	
NJ Transit - Timetable Distribution FY 00		9,109.00	9,109.00	
NJ Transit - Timetable Distribution FY 01		10,000.00		10,000.00
NJTC - Work First New Jersey	143,129.24	67,600.00	210,729.24	
NJTC - Work First New Jersey, Project Income		821.50	821.50	
NJIT/NJTPA - STP, FY 2000	134,405.00		134,405.00	
NJIT/NJTPA - STP, FY 2001		118,405.00	31,200.08	87,204.92
NJIT/NJTPA-Calming Study BA-1998	56,000.00		56,000.00	
NJIT/NJTPA-Local Bus Study, FY 2001		48,000.00		48,000.00
NJIT/NJTPA-Manasquan Bridge W7-9	27,418.46			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	50,000.00		300,000.00
NJDOT/TTF - 2000 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	57,330.00		57,330.00	
NJDOT - Local Bridge Rehab, FY 2000		2,734,000.00	2,734,000.00	
NJDHS-DYFS Youthth Detention Center CY 00 00BFNC		33,543.00	33,543.00	

COUNTY OF MONMOUTH

Exhibit AA-4

Sheet 3 of 7

GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	2000 Budget		Balance Dec. 31, 1999	Receipts and Adjustments	Balance Dec. 31, 2000
	Revenue Realized				
NJDHS-DYFS H.S.A.C. CY 00 AVNFC	59,594.00	59,594.00			
NJDHS-DYFS NJTFCAN	27,500.00	27,500.00			
NJDHS-DFD Work First New Jersey CY 99 FINZ9C		1,162,882.00	1,162,882.00		
NJDHS-DFD Work First New Jersey CY 00 FINZ0C	2,273,196.00	1,190,274.00			1,082,922.00
NJDHS-DFD USHUD Sec. 8 Voucher, Welfare to Work, D8NHOC	440,000.00	110,000.00			330,000.00
NJDHS-DFD One Ease E-Link FY 2000, 13100A	12,000.00	153,000.00	141,000.00		
NJDHS-DFD Title IV-D Reimbursement Agreement FY 1999	24,800.51	24,800.51	24,800.51		
NJDHS-DFD Title IV-D Reimbursement Agreement FY 2000	265,425.00	265,425.00	265,425.00		
NJDHS-DFD Title IV-D Reimbursement Agreement FY 2001	283,229.00	283,229.00			283,229.00
NJDHS-DFD Homeless CY 99, HINZ9C	2,197.00	2,198.00	1.00		
NJDHS-DFD Homeless CY 00, HINZ00C	659,551.00	606,551.00			53,000.00
NJDHS - Mental Health Bd. FY 2001	6,000.00	6,000.00			6,000.00
NJDHS-DMHS Project Transition/Path CY99, S1202039	64,020.00	64,020.00	64,020.00		
NJDHS-DMHS Project Transition/Path CY00, S1202039	235,054.00	176,292.00			58,762.00
NJDHS-DMHS CIACC/CART CY00, 20213	39,032.00	29,144.09			9,887.91
NJDHS-DMHS CIACC/CART CY 99, 20213	10,942.72	10,942.72			
NJDHS-DMHS Mica Training FY 00	3,000.00	3,000.00			
NJ DLPS - Victim Witness Advocacy, FY 00	35,645.00	35,645.00			
NJ DLPS - Victim Assistance, 1998, V-20-97	40,174.17	40,174.17			
NJ DLPS - Victim Assistant, One Time V-32-97	144,541.00	144,541.00			
NJ DLPS - Victim Assistance, FY 99 V-12-97/2	73,600.00	73,600.00			
NJ DLPS - Victim Assistance, FY 00 V-18-98	70,089.00	70,089.00			
NJ DCJ/OVWA Stop Violence Against Women, 97VAWA-48	7,350.00	7,350.00			70,089.00

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Sheet 4 of 7

	Balance Dec. 31, 1999	2000 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2000
NJ DLPS - SANE, FY 00, State Appropriation		90,000.00	90,000.00	
NJ DLPS - SANE, FY 99, V-25-97/2	74,890.00		59,424.82	15,465.18
NJ DLPS - SANE, FY 2000, V-36-99S	97,940.00		52,258.93	45,681.07
NJ DLPS - Multi Narc Force 1999/2000 DE-2-13-99	111,000.00		111,000.00	
NJ DLPS - Multi Narc Force FY 2000 DE-2-15-00		228,750.00	170,750.00	58,000.00
NJ DLPS- Megan's Law, FFY98, LLE-13-98		42,338.00	42,338.00	
NJ DLPS-DCJ-Insurance Fraud Reimbursement Prog.	63,422.00		22,000.00	41,422.00
NJ DLPS - DCJ - FLEOTP		17,524.00	17,524.00	
NJ DLPS - DSP -EMA Reallocation, FY 1999		4,536.21	4,536.21	
NJ DLPS - DSP - Terrorism Assessment Program		10,000.00	10,000.00	
NJ DLPS - DHTS - Child Passenger Safety, OPOO-45-02-01		8,000.00	5,710.48	2,289.52
NJ DLPS - DHTS - Safe Cargo, OPO1-4501-02		15,000.00	1,000.00	14,000.00
NJ DHTS-We Check for 21 Too, FY 2000 A100-10-05-01	10,000.00		10,000.00	
NJ DHTS - Serious Accident Team PT97-03-02-02	49,829.42		49,829.42	
NJ DHTS - Serious Accident Team PT98-03-02-02	69,755.10		69,755.10	
NJ DHTS - Serious Accident Team PT99-03-02-03	112,016.00		94,021.55	17,994.45
NJ DLPS-DHTS-SCART, FY2000, PT00-03-02-05	20,000.00		20,000.00	
NJ DLPS - DCJ - Community Justice Program, CJ-13-99		53,560.00	47,560.00	6,000.00
NJJJC-State Community Partnership CY 00-SCP-PM/PS-17		427,426.00	427,426.00	
NJJJC-YFDDP FY 99 J-J-4-5-97	8,363.00		8,363.00	
NJJJC-YFDDP FY 00 J-J-4-13-97		68,310.00	47,463.00	20,847.00
NJJJC-Family Court CY 00, 00-FC-17		226,430.00	226,430.00	

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Sheet 5 of 7

	2000 Budget		Receipts and Adjustments	Balance Dec. 31, 2000
	Revenue Realized			
NJDYFS-Family Court, Grant-In-Aid CY 99, CNNK9C	423.00	423.00		
NJDYFS-Family Court, Grant-In-Aid CY 00, 00CNNC	6,795.00	6,795.00		
NJJJC-Juvenile Accountability Incentive Block Grant, JAIBG-9-98	248,188.00	208,107.36		40,080.64
NJJJC-Juvenile Accountability Incentive Block Grant, JAIBG-7-99		243,491.00		243,491.00
NJJJC-MCYDC, SFEA, FY 2000	90,000.00			90,000.00
NJ DHSS-Alcohol Services Plan CY 98, 98-576-ADA-00	10,216.00		10,216.00	
NJ DHSS-Alcohol Services Plan CY 99, 99-562-ADA-00	322,365.00		322,365.00	
NJ DHSS-Alcohol Services Plan CY 00, 00-578-ADA-00		897,931.00	700,653.00	197,278.00
NJ DHS - Assessment Drug Study Reimbursement		710.00	710.00	
NJ Governor's Council on Alcoholism & Drug Abuse CY 97	29,469.00	(26,975.00)	2,494.00	
NJ Governor's Council on Alcoholism & Drug Abuse CY 98	48,409.13	(40,886.00)	7,523.13	
NJ Governor's Council on Alcoholism & Drug Abuse CY 99	168,892.75	26,975.00	169,255.75	26,612.00
NJ Governor's Council on Alcoholism & Drug Abuse CY 00		612,500.00	278,451.87	334,048.13
NJ DEP - Clean Communities Program FY 00		88,407.00	88,407.00	
NJ DEP - Recycling Program Plan REC 94-13	748.41		748.41	
NJ DEP - Recycling Program Plan-Donations, REC 94-13		8,665.00	8,665.00	
NJ DEP - Water Quality Management Grant 48918000006	16,207.25		16,207.25	
NJ DEP - Water Quality Management Grant 489180000032	19,602.89		12,462.02	7,140.87
NJ DEP - Pump-Out Facility, FG 00-055		48,405.00		48,405.00
NJ DEP-MWWMG, Year Two, CP 00-050	150,000.00		150,000.00	
NJ DEP-MWWMG, Year Three, CP 00-076		75,000.00		75,000.00
NJ DEP- Phase I WMP, WMA #12		300,000.00	90,000.00	210,000.00

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Sheet 6 of 7

	2000 Budget		Receipts and Adjustments	Balance Dec. 31, 2000
	Balance Dec. 31, 1999	Revenue Realized		
NJ DVRS-Donations, Brok. Trg.		20.50	20.50	
NJ DOL - WNJEC, FY'01		50,000.00	50,000.00	
NJ DOL - Workforce Incentive Board (WIB)		2,380,082.00	285,549.05	2,094,532.95
NJ DOL - WIB Work First NJ		668,578.00		668,578.00
NJ DOL-JTPA PY 97, Workforce	127,574.00		127,574.00	
NJ DOL-JTPA PY 98		72,386.00	72,386.00	
NJ DOL-JTPA PY 98, Workforce Develop Partner Program	32,842.00		32,842.00	
NJ DOL-JTPA PY 98, Workforce Inv.Board, One Stop Tech	11,006.00		11,006.00	
NJ DOL-JTPA PY 98, WTW	479,666.00		479,666.00	
NJ DOL-JTPA PY 98, WFNJ	411,340.00		411,340.00	
NJ DOL-JTPA PY 99, Administration IIA,B,C & III	1,293,064.95	2,920.42	693,341.37	602,644.00
NJ DOL-JTPA PY 99, Workforce Develop Partner Program		15,000.00	15,000.00	
NJ DOL-JTPA PY 99, Workforce Investment Board (WIB)	73,209.00	38,550.00	111,759.00	
NJ DOL-JTPA PY 99, Welfare-to-Work	448,543.00		186,334.00	262,209.00
NJ DOL-JTPA PY 99, Work First New Jersey (WFNJ)	730,041.00		580,000.00	150,041.00
NJSL - Maintenance & Preservation of Library Collections, 00-1221		13,424.00	12,753.00	671.00
Port Authority NY & NJ Compt. Ck.	367,425.12			367,425.12
US HUD-Housing Counseling FY 99, HC 99-0398-051	11,325.00		11,325.00	
US HUD-Dover Twp/MCDSS, Hopwa 1998	164,825.48		164,825.48	
US HUD-Dover Twp/MCDSS, Hopwa 1999		404,005.00	247,992.02	156,012.98
APHA-USHUD, PHDEP, NENQ, 1998-2000	135,581.59		112,149.39	23,432.20
APHA-USHUD, PHDEP, SWNQ, 1998-2000	135,611.23		115,373.45	20,237.78

COUNTY OF MONMOUTH

Exhibit AA-4

Sheet 7 of 7

GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	2000 Budget		Receipts and Adjustments	Balance Dec. 31, 2000
	Balance Dec. 31, 1999	Revenue Realized		
TNHA-USHUD, PHDEP, 1998-2000	87,104.57	10,000.00	51,535.94	45,568.63
US HUD-Safe Home Program, 1998	17,000.00			17,000.00
TNHA-USHUD, PHDEP, 2000-2002		120,000.00		120,000.00
APHA-USHUD, PHDEP, NENQ, 2000-2002		130,000.00		130,000.00
APHA-USHUD, PHDEP, SWNQ, 2000-2002		130,000.00		130,000.00
US DOJ-COPS MORE 96-CL-WX-0006	2,325,000.00		1,307,077.60	1,017,922.40
US DOJ-DOMESTIC Preparedness Equipment, 2000-TE-CX-0055		198,730.00	123,502.32	75,227.68
US DOT-Belford Bridge Project	1,164,724.00			1,164,724.00
USGS-Don't Duck Metadata, 99HQGR0149	8,475.00		6,795.40	1,679.60
BCC-Farmstand Donations		990.40	990.40	
BCC - Youth Farmstand CY 2000		6,000.00		6,000.00
MCVSD - Mentor School Trans. Prog.	1,012.00			1,012.00
Township of Freehold - MCMC, Lyme Disease - FY 2000		39,530.00		39,530.00
MCCATC-MCPO Task Force		2,000.00	2,000.00	
Steiner Equities-Off-Tract Road Devp.- State Aid Hwy. Proj.	3,270,622.45		785,622.45	2,485,000.00
Donations - Monmouth County Sheriff's K-9 Unit		1,098.54	1,098.54	
	<u>\$17,429,947.41</u>	<u>24,455,111.57</u>	<u>25,118,474.25</u>	<u>16,766,584.73</u>
Cash	Re	AA	AA-2	AA
Cancellations and Adjustments	AA-1		\$23,444,350.59	
	AA-2		1,674,123.66	
Supplementary Information			\$25,118,474.25	

COUNTY OF MONMOUTH

Exhibit AA-5

GRANT FUNDSCHEDULE OF FUND BALANCE

	<u>Ref.</u>	
Increased by:		
Appropriated Reserves Cancelled & Expired	AA-2	<u>\$ 40,373.33</u>
Decreased by:		
Disbursements	AA-1	<u>40,373.33</u>
		<u><u>\$ -</u></u>

Supplementary Information

TRUST FUND

Exhibit B-1

STATEMENT OF CASH AND INVESTMENTS

Sheet 1 of 2

	<u>Ref.</u>			
Balance December 31, 1999	B		\$46,671,438.83	
Increased by Receipts:				
HUD Relocation Assistance Programs	B-3	10,352,770.00		
HUD Community Development Block Grants	B-4	4,317,030.47		
HUD Home Investment Grants	B-5	271,125.00		
HUD Shelter Plus Care Grants Receivable	B-7	101,105.00		
HUD Emergency Shelter Grants Receivable	B-7	74,543.21		
Taxes Receivable	B-8	19,211,587.79		
Reserve for Relocation Assistance	B-9	328,002.03		
Reserve for Community Development Block Grants	B-10	43,490.33		
Reserve for Investment Grant	B-11	165,644.10		
Reserve for Temporary Assistance to Needy Families	B-12	2,176,795.87		
Other Trust Fund Reserves	B-13	50,621,234.65		
Resource Recovery Investment Tax Fund	B-14	33,708.03		
Retiree Benefits	B-15	482,780.96		
		<hr/>	88,179,817.44	
			<hr/>	134,851,256.27

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	10,258,505.47	
Reserve for Community Development Block Grants	B-10	4,377,395.84	
Reserve for HUD Home Investment Grants	B-11	648,968.00	
Reserve for HUD Shelter Plus Care	B-11a	116,746.00	
Reserve for Temporary Assistance to Needy Families	B-12a	1,755,742.10	
Other Trust Fund Reserves	B-13		
Reserve for Resource Recovery Investment Tax Fund	B-14	67,713,861.98	
Retiree Benefits	B-15	128,896.70	
		<u>444,185.47</u>	
			<u>85,444,301.56</u>
 Balance December 31, 2000	 B		 <u><u>\$49,406,954.71</u></u>
 <u>Analysis of Balance</u>			
Cash			\$ 7,221,954.71
New Jersey Cash Management Fund			<u>42,185,000.00</u>
 Cash and Cash Equivalents			 <u><u>\$49,406,954.71</u></u>

Supplementary Information

TRUST FUND

Exhibit B-2

STATEMENT OF EMPLOYEES INVESTMENT

NATIONAL ASSOCIATION OF COUNTIES

DEFERRED COMPENSATION FUND

	<u>Ref.</u>	
Balance December 31, 1999	B	\$53,550,836.70
Increased:		
Net Additions to Fund Assets	B-12	<u>1,061,280.81</u>
Balance December 31, 2000	B	<u><u>\$54,612,117.51</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, 1999	B	\$ 5,225,355.20
Increased:		
Receivables		<u>13,029,902.00</u>
		18,255,257.20
Decreased by:		
Receipts	B-1	<u>10,352,770.00</u>
Balance December 31, 2000	B	<u><u>\$ 7,902,487.20</u></u>

SCHEDULE OF ACCOUNTS RECEIVABLE

Exhibit B-4

COMMUNITY DEVELOPMENT BLOCK GRANTS

	<u>Ref.</u>	
Balance December 31, 1999	B	\$ 6,082,018.18
Increased by:		
Community Development Block Grant		<u>3,692,000.00</u>
		9,774,018.18
Decreased by:		
Receipts	B-1	<u>4,317,030.47</u>
Balance December 31, 2000	B	<u><u>\$ 5,456,987.71</u></u>

Supplementary Information

TRUST FUND

Exhibit B-5

SCHEDULE OF H.U.D. HOME INVESTMENT

GRANT RECEIVABLES

	<u>Ref.</u>	
Balance December 31, 1999	B	\$ 2,194,041.93
Increased:		
Home Investment Grants		<u>1,067,000.00</u>
		3,261,041.93
Decreased by:		
Receipts	B-1	<u>271,125.00</u>
Balance December 31, 2000	B	<u><u>\$ 2,989,916.93</u></u>

Supplementary Information

TRUST FUND

Exhibit B-6

SCHEDULE OF H.U.D. SHELTER PLUS CARE

GRANTS RECEIVABLE

	<u>Ref.</u>	
Balance December 31, 1999	B	\$ 215,020.00
Decreased by:		
Receipts	B-1	<u>101,105.00</u>
Balance December 31, 2000	B	<u><u>\$ 113,915.00</u></u>

SCHEDULE OF H.U.D. EMERGENCY SHELTER

Exhibit B-7

GRANTS RECEIVABLE

	<u>Ref.</u>	
Balance December 31, 1999	B	\$ 137,476.01
Increased by:		
Accounts Receivable		<u>131,000.00</u>
		268,476.01
Decreased by:		
Receipts	B-1	<u>74,543.21</u>
Balance December 31, 2000		<u><u>\$ 193,932.80</u></u>
Supplementary Information		

COUNTY OF MONMOUTH

TRUST FUND

SCHEDULE OF TAXES RECEIVABLE FOR LIBRARY.

Exhibit B-8

HEALTH AND OPEN SPACE FUNDS

	<u>Ref.</u>	<u>Total</u>	<u>Library Fund</u>	<u>Health Fund</u>	<u>Open Space Fund</u>
Balance December 31, 1999	B	\$ 371,790.79	162,156.58	21,369.08	188,265.13
Increased by:					
2000 Tax Levy		18,839,797.00	7,756,994.00	1,082,803.00	10,000,000.00
Levy for Added and Omitted Taxes		371,784.75	168,613.34	22,187.65	180,983.76
Total Balance and Increase		19,211,581.75	7,925,607.34	1,104,990.65	10,180,983.76
		19,583,372.54	8,087,763.92	1,126,359.73	10,369,248.89
Decreased by:					
2000 Tax Levy		18,839,797.00	7,756,994.00	1,082,803.00	10,000,000.00
Levy for Added and Omitted Taxes					
Prior Year	B-1	371,790.79	162,156.58	21,369.08	188,265.13
Balance December 31, 2000	B	\$ 371,784.75	168,613.34	22,187.65	180,983.76

Supplementary Information

Exhibit B-9

COUNTY OF MONMOUTH

TRUST FUND

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

	<u>Ref.</u>	<u>Total</u>	<u>Appropriations</u>	<u>Funds Escrow</u>	<u>Interest</u>
Balance December 31, 1999	B	\$ 8,264,833.29	7,795,596.99	145,331.27	323,905.03
Increased:					
Receipts	B-1	328,002.03	110,724.18	96,432.00	120,845.85
Receivables and Spending Reserves		13,029,902.00	13,029,902.00	-	-
Total Increases and Balances		13,357,904.03	13,140,626.18	96,432.00	120,845.85
		21,622,737.32	20,936,223.17	241,763.27	444,750.88
Decreased by:					
Disbursements	B-1	10,258,505.47	10,214,904.70	43,600.77	-
Balance December 31, 2000	B	\$ 11,364,231.85	10,721,318.47	198,162.50	444,750.88

Supplementary Information

COUNTY OF MONMOUTH

TRUST FUND

Exhibit B-10

SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANTS

AUTHORIZATION RESERVES

Year	Balance	Transferred	Receipts	Disbursements	Balance
	Dec. 31, 1999	Allocation			Dec. 31, 2000
Twentieth Year - 1994	\$ 182,036.00		-	10,498.50	171,537.50
Twenty-First Year - 1995	494,485.03	81,000.00	2,500.00	72,476.25	505,508.78
Twenty-Second Year - 1996	214,551.22	(57,052.00)	-	46,654.93	110,844.29
Twenty-Third Year - 1997	742,593.74		15,735.33	594,870.36	163,458.71
Twenty-Fourth Year - 1998	1,534,474.59	(365,898.00)	870.00	564,800.56	604,646.03
Twenty-Fifth Year - 1999	3,008,040.14	354,999.86	24,385.00	2,470,599.10	916,825.90
Twenty-Sixth Year - 2000		3,692,000.00		617,496.14	3,074,503.86
	<u>\$6,176,180.72</u>	<u>3,705,049.86</u>	<u>43,490.33</u>	<u>4,377,395.84</u>	<u>5,547,325.07</u>

Ref.	B	B-1	B-1	B
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Supplementary Information

COUNTY OF MONMOUTH

TRUST FUND

Exhibit B-11

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

	<u>Ref.</u>		
Balance December 31, 1999	B		\$ 2,631,819.86
Increased:			
Receipts	B-1	165,644.10	
Accounts Receivable		<u>1,067,000.00</u>	
			<u>1,232,644.10</u>
			<u>3,864,463.96</u>
Decreased by:			
Disbursements	B-1		<u>648,968.00</u>
Balance December 31, 2000	B		<u><u>\$ 3,215,495.96</u></u>

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

Exhibit B-11a

	<u>Ref.</u>		
Balance December 31, 1999	B		\$ 216,458.00
Decreased by:			
Disbursements	B-1		<u>116,746.00</u>
Balance December 31, 2000	B		<u><u>\$ 99,712.00</u></u>

Supplementary Information

TRUST FUND

SCHEDULE OF TEMPORARY ASSISTANCE

Exhibit B-12

TO NEEDY FAMILIES

	<u>Ref.</u>	
Balance December 31, 1999	B	\$ 1,210,658.31
Increased by:		
Receipts	B-1	<u>2,176,795.87</u>
		3,387,454.18
Decreased by:		
Disbursements	B-1	<u>1,755,742.10</u>
Balance December 31, 2000	B	<u>\$ 1,631,712.08</u>

Supplementary Information

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

910	Description	Balance	Receipts/ Adjustments	Disbursements	Balance
		Dec. 31, 1999			Dec. 31, 2000
21299	MC TB Control Board	126,222.58	16,084.57	44,970.00	97,337.15
21998	MC AVA Payroll	91,813.68	50,000.00	125,641.04	16,172.64
21999	MC AVA	77,116.86	136,320.84	106,789.79	106,647.91
22199	Special School Funds-Helping Teachers	32.96	0.00	0.00	32.96
22699	Motor Veh. Fines-Dedicated To Roads & Bridges	8,410,246.39	4,380,342.21	6,570,357.83	6,220,230.77
22799	Dept. Sealer Weights & Measures-Dedicated	554,702.55	122,402.00	99,386.70	577,717.85
22899	Pension Fund Reserve	173,579.36	100,000.00	76,241.66	197,337.70
22901	Allenwood Hospital-Special Account	5,000.00	0.00	0.00	5,000.00
930-72	County Library Fund	6,199,900.95	12,178,602.12	10,796,837.88	7,581,665.19
52000	County Park System:				
	Resale of Merchandise	6,972,400.23	5,018,337.38	4,922,341.70	7,068,395.91
23398	Bd. Rec. Comm. Donations Reserve Saving Act.	127,121.11	20,508.17	20,629.86	126,999.42
23399	Special Trust Funds	3,341.27	0.00	0.00	3,341.27
23500	Planning Board Performance Bond Deposits	2,128,814.96	563,016.58	651,501.84	2,040,329.70
23501	Planning Board Performance Bond Refundable	413,615.61	196,092.92	83,452.50	526,256.03
24100	Insurance N.J. U.I.B. Compensation	1,144,826.08	70,713.16	230,684.17	984,855.07
24101	Insurance N.J. U.I.B. Compensation AVA	204.56	464.79	539.47	129.88
24103	NJDOL -N.J. EWDA/HCRA of 1992	22,618.56	238,171.28	240,822.11	19,967.73
24104	MCDSS Disability Account	126.32	0.00	0.00	126.32
	County Health Department				
24301	Self Funded Health Benefits Insurance Fund	1,656,231.90	5,998,172.81	6,204,958.59	1,449,446.12
24313	Health Care-BPA Flexible Spend FY '97/'98	411,769.54	8,040,897.49	8,420,812.02	31,855.01
24314	Health Care-BPA Flexible Spend FY '98/'99	12,578.29	0.00	0.00	12,578.29
24315	Health Care-USI Flexible Spend FY '99/00	4,224.51	0.00	0.00	4,224.51
24316	Health Care-IAA Flexible Spend FY '99/00	194.97	0.00	0.00	194.97
24317	Health Care-IAA Flexible Spend FY '00/01	2,369.84	57,378.77	51,637.45	8,111.16
24331	Bankers Life Insurance-Vol. Employee Plan	0.00	59,789.00	50,142.02	9,646.98
25300	Fifth Wednesday Squires Club	11,541.56	0.00	11,541.56	0.00
25303	N.J.Department of Education-CETA	11,084.36	9,251.00	13,652.85	6,682.51
25400	Economic Development Seminar	104.28	0.00	0.00	104.28
25700	Contribution to Iran Hostage Memorial	2,415.00	0.00	0.00	2,415.00
26100	Memorial Fund Memory of Sherrilyn Goddard	440.00	0.00	0.00	440.00
26500	Tax Board Dedicated Revenue	118.07	0.00	0.00	118.07
26700	Highway Department Contractor Deposits	62,686.71	72,000.00	73,678.50	61,008.21
26701	Highway Department Contractor Cash Deposits	103,425.63	74,400.00	44,435.00	133,390.63
26800	Advisory Commission on Status of Women	33,151.00	15,845.00	17,355.00	31,641.00
		2,137.24	0.00	161.11	1,976.13

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

210	Description	Balance		Receipts/ Adjustments		Disbursements		Balance	
		Dec. 31, 1999	Dec. 31, 2000					Dec. 31, 2000	
27100	MCPO Seized Asset Trust Account (SATA)	1,083,481.44	1,325,573.67	883,296.39	641,204.16			1,325,573.67	
27103	MCPO Asset Management Account (AMA)	14,090.49	21,399.64	32,476.68	25,167.53			21,399.64	
29101	County Clerk-Dedicated Recording Fees	929,915.81	1,056,783.50	324,978.00	198,110.31			1,056,783.50	
29102	County Clerk-Dedicated Recording Fees PR	18,380.06	17,809.08	0.00	570.98			17,809.08	
29109	Surrogate Office-Dedicated Trust Fund	15,815.95	22,465.95	7,990.00	1,340.00			22,465.95	
29301	Long Branch-Mt. Laurel Rehabilitation O/E	6,782.73	6,782.73	0.00	0.00			6,782.73	
29303	Long Branch Mt.Laurel Rehabilitation P/R	13,468.86	2,831.12	22,800.00	33,437.74			2,831.12	
29305	Wall Twp Housing Rehabilitation Program	103,040.00	9,393.00	(10,000.00)	83,647.00			9,393.00	
29307	Belmar RCA Rehab-Mt. Laurel	0.00	145,484.00	187,200.00	41,716.00			145,484.00	
29309	Manasquan-Mt. Laurel	0.00	91,965.00	91,965.00				91,965.00	
29400	Reserve for Repairs	4,500.00	4,500.00	0.00	0.00			4,500.00	
29601	Self Insurance Retention-Variable Liability Coverage	501,357.99	270,673.87	0.00	230,684.12			270,673.87	
29602	Reserve for Liability Self Insurance - MCDSS	140,000.00	190,000.00	50,000.00	0.00			190,000.00	
29605	Reserve for Auto Self Insurance-MCDSS	145,000.00	194,516.54	50,000.00	483.46			194,516.54	
29700	Prosecutor's Law Enforcement Trust Fund	467,988.23	426,801.05	194,242.61	235,429.79			426,801.05	
29701	P.L.E.T.F.-10% Fund	22,231.80	18,968.29	43,129.58	46,393.09			18,968.29	
29707	Federal Forfeiture Sharing Fund	20,273.98	103,732.86	83,458.88	0.00			103,732.86	
29713	MCPC-Utility Right-of-Way Rental	36,518.61	42,753.76	6,235.15	0.00			42,753.76	
29717	M.C. Sheriff-Law Enforcement Trust Fund	38,170.30	45,432.48	7,262.18	0.00			45,432.48	
29727	Invasion of Normandy, Video Tape Program	1,544.84	1,544.84	0.00	0.00			1,544.84	
29730	M.C. Mosquito Extermination Crime Realty	56,672.00	56,672.00		0.00			56,672.00	
29733	WIB/JTPA-Scholarship Fund	6,354.34	5,561.94	12,420.00	13,212.40			5,561.94	
29739	Employee Funded Holiday Party	6,643.10	2,088.60	135.00	4,689.50			2,088.60	
29755	Old Mill Estates -Development Agreement	4,237.00	4,237.00	0.00	0.00			4,237.00	
29757	American Living Home &Community Dev.Agreement	15,000.00	15,000.00	0.00	0.00			15,000.00	
29761	Hovnanian Country Village Howell-Dev. Agreement	8,889.50	8,861.50	0.00	28.00			8,861.50	
29763	V.J. Russo-Shrewsbury Chase-Dev.Agreement	6,304.00	6,206.00	0.00	98.00			6,206.00	
29767	Kaufman Inc.-Marlboro Plaza Dev. Agreement	90.00	90.00	0.00	0.00			90.00	
29769	Woodbury Oaks-Marlboro	19,490.00	14,078.00	0.00	5,412.00			14,078.00	

COUNTY OF MONMOUTH

Exhibit B-13
Sheet 3 of 3

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

910	Description	Balance Dec. 31, 1999	Receipts/ Adjustments	Disbursements	Balance Dec. 31, 2000
29773	Sudler Prop/Edwards Supmkt-Develop Agree	25,000.00	0.00	0.00	25,000.00
29774	Bhaskar Halari / Rt.522 - Englishtown, Dev. Agree	9,841.00	0.00	0.00	9,841.00
29775	Hovnanian-College Park Freehold-Dev Agree	0.00	50,000.00	5,174.00	44,826.00
29788	Relocation Assistance-Smith (Bayshore)	766.64	0.00	0.00	766.64
29794	Relocation Assistance-Cheche (Bayshore)	8,864.72	0.00	0.00	8,864.72
29795	Relocation Assistance-Daly (Bayshore)	7,056.00	0.00	0.00	7,056.00
29799	Open Space Preservation - Acquisition	3,510,352.75	4,517,404.05	2,595,195.84	5,432,560.96
29801	Open Space Preservation - Development	3,954,093.58	1,999,999.85	633,691.04	5,320,402.39
29899	MCIA -Rental Payments	0.00	3,670,861.26	3,670,861.26	0.00
907000	Monmouth County Registered Bond & Coupon Fund	0.00	5,206.25	5,206.25	0.00
908000	Reserve for Escrow	838,222.58	12,446,490.65	12,488,006.70	796,706.53
909000	M.C. Dependent Care Assistance Plan	12,384.44	80,461.20	83,628.20	9,217.44
902000	Reserve for Trust A/C Control M.C.D.S.S.	230,639.08	7,623,424.76	7,680,061.05	174,002.79
36029	HUD,CDBG H.I.P. Mortgage Repayment	134,110.53	19,545.00	0.00	153,655.53
36031	HUD,Emergency Shelter,S-98-UC-34-0018	63,880.48	0.00	56,939.29	6,941.19
36032	HUD, Emergency Shelter, S-99-UC-34-0018	73,595.53	0.00	53,588.91	20,006.62
36033	HUD, Emergency Shelter, S-00-UC-34-0018		131,000.00	21,314.71	109,685.29
		\$41,321,205.29	69,950,772.58	67,713,861.98	43,558,115.89

B

B-1

B

Taxes Receivable
Cash Receipts
Adjustments

\$19,211,587.79
50,621,234.65
117,950.14

B-8
B-1
\$69,950,772.58

Supplementary Information.

TRUST FUND

Exhibit B-14

SCHEDULE OF RESERVE FOR RESOURCE

RECOVERY INVESTMENT TAX FUND

	<u>Ref.</u>	
Balance December 31, 1999	B	\$ 678,150.54
Increased:		
Receipts	B-1	<u>33,708.03</u>
		711,858.57
Decreased by:		
Disbursements	B-1	<u>128,896.70</u>
Balance December 31, 2000	B	<u><u>\$ 582,961.87</u></u>

SCHEDULE OF RESERVE FOR RETIREES HEALTH BENEFITS

Exhibit B-15

	<u>Ref.</u>	
Balance December 31, 1999	B	\$ 7,427.42
Increased by:		
Receipts	B-1	<u>482,780.96</u>
		490,208.38
Decreased by:		
Disbursements	B-1	<u>444,185.47</u>
Balance December 31, 2000	B	<u><u>\$ 46,022.91</u></u>

Supplementary Information

GENERAL CAPITAL FUND

Exhibit C-2

SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 1999:			
Cash	C	\$ 188,088.09	
N.J. Cash Management Fund	C	<u>34,171,294.90</u>	
			34,359,382.99
Increased by Receipts:			
Budget Appropriations:			
Premium Tax Sale	C-1	14,952.25	
NJDEP Reimbursement	C-1	236,011.00	
Accrued Interest	C-10	40,911.46	
Capital Improvement Fund	C-19	1,500,000.00	
Capital Improvements	C-17	930,000.00	
Serial Bonds	C-11	30,000,000.00	
Accounts Receivable - State Agencies	C-4	2,129,795.81	
Other Receivables	C-5	<u>224,083.89</u>	
			35,075,754.41
			<u>69,435,137.40</u>
Decreased by Disbursements:			
Improvement Authorizations	C-16	48,252,970.91	
Contractor's Retainage	C-18	<u>2,780.00</u>	
			<u>48,255,750.91</u>
Balance December 31, 2000:			
Cash	C	1,216,244.05	
N.J. Cash Management Fund	C	<u>19,963,142.44</u>	
			<u>\$21,179,386.49</u>

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-3
Sheet 1 of 2

ANALYSIS OF GENERAL CAPITAL CASH

	Balance		Receipts	Disbursements	Transfers		Balance Dec. 31, 2000
	Dec. 31, 1999	Dec. 31, 1999			From	To	
Fund Balance	\$ 4,418,604.00		250,963.25			259,631.08	4,929,198.33
Capital Improvement Fund	636,766.72		1,500,000.00		1,220,000.00		916,766.72
Contractors' Retainage	75,971.61			2,780.00			73,191.61
Reserve for Scrip Redemption	1,509.63						1,509.63
Reserve for Budgeted Capital Improvements	1,670,000.00		930,000.00		1,670,000.00		930,000.00
Due to Current Fund			40,911.46				40,911.46
Accounts Receivable:							
State Agencies	(3,516,383.27)		2,129,795.81		10,599,000.00	88,658.76	(11,896,928.70)
Green Acres Trust							
Other	(324,083.89)		224,083.89				(100,000.00)
Improvement Authorizations							
85-3	12,390.25				12,390.25		-
88-5	7,369.48			2,223.68			5,145.80
89-1	1,837,359.31			132,289.22			1,705,070.09
90-2	2,757,079.57			1,830,340.82		104,163.25	682,612.16
91-1	2,355,142.89			132,409.78			2,222,733.11
92-5	129,162.64			58,961.15			70,201.49
92-6	100.00				100.00		-
93-2	1,112,185.71			703,620.17			408,565.54
93-101/2	2,716.54						2,716.54
94-1	1,427,731.79			311,644.87			1,116,086.92
94-2	123,100.88			36,881.25			86,219.63
94-3	130,696.44			75,959.80			54,736.64
94-101	49,146.64			23,514.28			25,632.36
95-1	(641,841.79)		1,112,000.00	304,614.75			165,543.46

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

ANALYSIS OF GENERAL CAPITAL CASH

Exhibit C-3
Sheet 2 of 2

	Balance Dec. 31, 1999	Receipts	Disbursements	Transfers		Balance Dec. 31, 2000
				From	To	
Improvement Authorizations (Continued)						
95-101	141,284.94					141,284.94
96-01	392.00		392.00			-
96-02	7,137,299.80	957,000.00	5,112,342.70			2,981,957.10
96-101	1,276,848.45		1,009,936.98			266,911.47
97-1	7,356.83		7,356.83			-
97-2	2,226,208.52		702,598.78			1,523,609.74
97-3	5,089,185.31	416,000.00	3,220,314.09			2,284,871.22
97-101	72,361.81		12,418.52			59,943.29
98-1	3,197,648.73	6,117,000.00	6,226,809.51	91,673.00		2,996,166.22
98-3	1,389,195.50		471,947.43			917,248.07
98-4	325,597.75		323,576.40			2,021.35
98-5	(2,287,173.01)	5,670,000.00	2,861,020.35			521,806.64
98-7	1,707,391.93		1,379,428.78			327,963.15
98-101	1,013,268.37		60,915.04			952,353.33
99-1	2,048,235.51	4,333,000.00	2,746,289.40			3,634,946.11
99-2	(206,659.81)	2,765,000.00	6,252,068.78			(3,693,728.59)
99-3	(1,043,784.79)	8,630,000.00	7,386,339.49			199,875.72
99-101			361,833.13		1,670,000.00	1,308,166.87
00-1			4,217,751.57		10,599,000.00	6,381,248.43
00-2			2,287,171.36		1,220,000.00	(1,067,171.36)
	<u>\$ 34,359,382.99</u>	<u>35,075,754.41</u>	<u>48,255,750.91</u>	<u>13,941,453.09</u>	<u>13,941,453.09</u>	<u>21,179,386.49</u>

Ref.

C-2

C-2

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF ACCOUNTS RECEIVABLE - STATE AGENCIES

Exhibit C-4

Ref.	N.J.D.O.T.										N.J.D.E.P. 95-01 75,000.00
	Total	Roads 91-01 50,000.00	Roads 98-01 500,000.00	Bayshore Ferry 00-01	Historical Trust 91-01 224,597.17	98-01 677,383.26	Agricultural Commission 99-01 1,989,402.84	00-01 2,150,000.00	945,814.30 945,814.30	1,618,743.00 1,204,185.70	
Balance December 31, 1999	\$ 3,516,383.27				224,597.17	677,383.26	1,989,402.84	2,150,000.00	945,814.30	1,204,185.70	75,000.00
Increased by:											
Ordinances	10,599,000.00			8,449,000.00	224,597.17	677,383.26	1,989,402.84	2,150,000.00	945,814.30	1,204,185.70	75,000.00
Total Increase and Balances	14,115,383.27	50,000.00	500,000.00	8,449,000.00	224,597.17	677,383.26	1,989,402.84	2,150,000.00	945,814.30	1,204,185.70	75,000.00
Decreased by:											
Cancelled	88,658.76				224,597.17				945,814.30		
Receipts	2,129,795.81				224,597.17				945,814.30		
	2,218,454.57				224,597.17				945,814.30		
Balance December 31, 2000	\$ 11,896,928.70	50,000.00	500,000.00	8,449,000.00	-	-	1,618,743.00	2,150,000.00	945,814.30	1,204,185.70	75,000.00

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-5

SCHEDULE OF ACCOUNTS RECEIVABLE - OTHER

	<u>Ref.</u>	<u>Total</u>	<u>Roads Ocean County</u>	<u>Municipal Other</u>
Balance December 31, 1999	C-16	\$ 324,083.89	100,000.00	224,083.89
Decreased by:				
Receipts	C-2	224,083.89		224,083.89
Balance December 31, 2000	C	<u>\$ 100,000.00</u>	<u>100,000.00</u>	<u>-</u>

Supplementary Information

Exhibit C-6

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>9-1-95</u>	<u>0-0-97</u>	<u>6-25-98</u>	<u>1-8-00</u>
Balance December 31, 1999	C	\$14,240,000.00	1,200,000.00	5,840,000.00	7,200,000.00	
Increased by:						
Ordinance Adopted		10,525,000.00				10,525,000.00
		24,765,000.00	1,200,000.00	5,840,000.00	7,200,000.00	10,525,000.00
Decreased by:						
State Appropriations	C-12	1,650,000.00	200,000.00	730,000.00	720,000.00	
Balance December 31, 2000	C	\$23,115,000.00	1,000,000.00	5,110,000.00	6,480,000.00	10,525,000.00

Supplementary Information

COUNTY OF MONMOUTH

136.

GENERAL CAPITAL FUND

Exhibit C-7

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

VOCATIONAL SCHOOL FOR THE HANDICAPPED

CHAPTER 74, P.L. 1978

	<u>Ref.</u>	
Balance December 31, 1999	C	\$ 599,000.00
Decreased by:		
Budget Appropriation - State of New Jersey	C-13	<u>150,000.00</u>
Balance December 31, 2000	C	<u><u>\$ 449,000.00</u></u>

Supplementary Information

GENERAL CAPITAL FUND

Exhibit C-8

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

	<u>Ref.</u>		
Balance December 31, 1999	C		\$ 195,614,693.18
Increased by:			
General Obligation Bonds Issued	C-11		<u>30,000,000.00</u>
			225,614,693.18
Decreased by:			
Budget Appropriations for:			
Adjustment		300.00	
General Obligation Bonds	C-11	21,460,000.00	
Green Acres Trust Loan - Other Programs	C-15	1,543,420.87	
Public School Facilities Loan Program	C-14	<u>217,153.50</u>	
			<u>23,220,874.37</u>
Balance December 31, 2000	C		<u><u>\$ 202,393,818.81</u></u>

Supplementary Information

**COUNTY OF MONMOUTH
GENERAL CAPITAL FUND**

Exhibit C-9

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION

UNFUNDED

Number	Improvement Description	Balance	2000	Bonds Issued	Cancelled	Balance
		Dec. 31, 1999	Authorizations			Dec. 31, 2000
90-02	Various Improvements	\$ 1,057,000.00			1,057,000.00	-
95-01	Various Improvements	1,692,000.00		1,112,000.00		580,000.00
96-02	Various Capital Improvements	3,084,000.00		957,000.00		2,127,000.00
97-03	Various Improvements	6,112,000.00		416,000.00		5,696,000.00
98-01	Various Capital Improvements	24,440,000.00		6,117,000.00	3,000.00	18,320,000.00
98-04	Renovations Vocational School					
98-05	Expansion/Renov. Brookdale	5,670,000.00		5,670,000.00		-
99-01	Various Improvements	16,450,000.00		4,333,000.00		12,117,000.00
99-02	Improvements to Brookdale Community College	7,800,000.00	2,730,000.00	2,765,000.00		7,765,000.00
99-03	Renovation and Expansion of County Vocational School Facilities	8,630,000.00		8,630,000.00		-
00-01	Various Improvements		22,935,000.00			22,935,000.00
00-02	Renovation and Expansion of County Vocational School		7,370,000.00			7,370,000.00
		<u>\$ 74,935,000.00</u>	<u>33,035,000.00</u>	<u>30,000,000.00</u>	<u>1,060,000.00</u>	<u>76,910,000.00</u>

Ref.

C

C-16

C-11

C-16

C

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-10

SCHEDULE OF DUE TO CURRENT OPERATING FUND

	<u>Ref.</u>	
Increased by:		
Receipts	C-2	<u>\$ 40,911.46</u>
Balance December 31, 2000	C	<u><u>\$ 40,911.46</u></u>

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

Exhibit C-11

Purpose	Date of Issue	Original Issue	Maturity Dec. 31, 2000		Interest Rate	Balance Dec. 31, 1999	Increased	Decreased	Balance Dec. 31, 2000
			Date	Amount					
General Improvements	12-01-88	14,000,000.00	12-1-00	\$ 1,000,000.00	Var.	\$ 1,000,000.00		1,000,000.00	-
General Improvements	7-15-00	36,000,000.00	7-15-00	1,075,000.00	4.9525%		30,000,000.00		30,000,000.00
General Improvements	6-15-91	18,445,000.00	7-15-01	1,700,000.00	6.2%	3,400,000.00		1,700,000.00	1,700,000.00
General Improvements	7-01-92	25,300,000.00	7-01-01-04	2,200,000.00	5.04%	11,000,000.00		2,200,000.00	8,800,000.00
Refunding Bonds of 1993	7-01-93	6,610,000.00			4.75%	970,000.00		970,000.00	-
General Improvements	7-01-93	10,000,000.00	7-01-01-03	1,050,000.00	4.35%	4,200,000.00		1,050,000.00	3,150,000.00
General Improvements	10-15-94	10,125,000.00	10-15-01-02	1,350,000.00	5.30%	4,050,000.00		1,350,000.00	2,700,000.00
General Improvements	9-01-95	23,000,000.00	9-01-01-05	Variable	Var.	17,700,000.00		2,450,000.00	15,250,000.00
General Improvements	10-01-95	30,000,000.00	10-01-01-11	Variable	Var.	25,750,000.00		1,600,000.00	24,150,000.00
General Improvements	8-01-97	33,000,000.00	8-1-01-12	Variable	Var.	29,900,000.00		1,700,000.00	28,200,000.00
General Improvements	7-1-98	33,000,000.00	8-1-01	2,840,000.00	Var.	33,000,000.00		2,840,000.00	30,160,000.00
General Improvements	7-15-99	27,000,000.00	7-15-01	980,000.00	Var.	27,000,000.00		980,000.00	26,020,000.00
Refunding Bonds	7-01-98	14,195,000.00	8-1-01-06	Variable	Var.	13,735,000.00		3,620,000.00	10,115,000.00
						\$ 171,705,000.00	30,000,000.00	21,460,000.00	180,245,000.00

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

Exhibit C-12

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, 2000		Interest Rate	Balance Dec. 31, 1999	Paid by Budget Appropriation	Balance Dec. 31, 2000
		Date	Amount				
9-1-95	\$ 2,000,000.00	9-01-00-05	\$ 200,000.00	Var.	\$ 1,200,000.00	200,000.00	1,000,000.00
8-1-97	7,300,000.00	8-01-00-07	730,000.00	Var.	5,840,000.00	730,000.00	5,110,000.00
7-15-99	7,200,000.00	7-15-00-09	720,000.00	Var.	7,200,000.00	720,000.00	6,480,000.00
					\$ 14,240,000.00	1,650,000.00	12,590,000.00

Ref. C

C-6

C

Supplementary Information

**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, 2000		Interest Rate	Balance Dec. 31, 1999	Decreased	Balance Dec. 31, 2000
			Date	Amount				
County Vocational School	3-01-83	\$2,375,000.00	3-1-01-02	\$ 150,000.00	8.25%	\$ 599,000.00	150,000.00	449,000.00
			3-01-03	149,000.00				

Ref. C C-6 C

Supplementary Information

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, 1999	C	\$ 3,464,508.11
Decreased by:		
Budget Appropriation for Principal Payment	C-8	<u>217,153.50</u>
Balance December 31, 2000	C	<u>\$ 3,247,354.61</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, 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
Decreased by:							
Adjustment	C-8	300.00			300.00		
Budget Appropriation	C-8	1,543,420.87	146,734.90	309,741.08	654,442.82	384,472.08	48,029.99
		<u>1,543,720.87</u>	<u>146,734.90</u>	<u>309,741.08</u>	<u>654,742.82</u>	<u>384,472.08</u>	<u>48,029.99</u>
Balance December 31, 2000	C	\$ 18,901,464.20	<u>2,103,265.10</u>	<u>4,439,758.92</u>	<u>9,899,498.93</u>	<u>2,256,971.24</u>	<u>201,970.01</u>

Supplementary Information

COUNTY OF MONMOUTH
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Description	Balance January 1, 2000		2000 Authorizations	Expended	Authorizations Cancelled	Balance Dec. 31, 2000	
		Funded	Unfunded				Funded	Unfunded
85-3	Various Capital Improvements	\$ 12,390.25				12,390.25		
88-3	Acquisition of Parklands, Farmlands, and Parkland Development	7,369.48			2,223.68		5,145.80	
89-1	Various Capital Improvements & Land Acquisitions	1,837,359.31			132,289.22		1,705,070.09	
90-2	Various Capital Improvements & Land Acquisitions	2,762,079.57	1,057,000.00		1,830,340.82	1,304,126.59	684,612.16	
91-1	Various Capital Improvements	2,375,142.89			132,409.78		2,242,733.11	
92-5	Various Capital Improvements	129,162.64			58,961.15		70,201.49	
92-6	Acquisition of Land	100.00				100.00		
93-2	Various Capital Improvements	1,112,185.71			703,620.17		408,565.54	
93-101/2	Various Capital Improvements - Brookdale/Buildings & Grounds	2,716.54					2,716.54	
94-1	Various Capital Improvements	1,427,731.79			311,644.87		1,116,086.92	
94-2	Renovations Brookdale C.C.	123,100.88			36,881.25		86,219.63	
94-3	Renov./Recon. Correctional Facility	130,696.44			75,959.80		54,736.64	
94-101	Various Capital Improvements - Buildings & Grounds	49,146.64			23,514.28		25,632.36	
95-1	Various Capital Improvements		1,050,158.21		304,614.75		165,543.46	580,000.00
95-101	Various Capital Improvements - Buildings & Grounds	141,284.94					141,284.94	
96-1	Renov. Mon. Co. Vocational School	392.00			392.00			
96-2	Various Capital Improvements	7,367,299.80	3,084,000.00		5,112,342.70		3,211,957.10	2,127,000.00
96-101	Various Capital Improvements - Buildings & Grounds	1,276,848.45			1,009,936.98		266,911.47	
97-1	Various Capital Improvements - Mon. Cty. Vocational School	7,356.83			7,356.83			
97-2	Various Capital Improvements - Brookdale C.C.	2,226,208.52			702,598.78		1,523,609.74	
97-3	Various Capital Improvements	5,099,185.31	6,112,000.00		3,220,314.09		2,294,871.22	5,696,000.00
97-101	Various Capital Improvements - Buildings and Grounds	72,361.81			12,418.52		59,943.29	
98-1	Various Capital Improvements	3,347,648.73	24,440,000.00		6,226,809.51	91,673.00	3,149,166.22	18,320,000.00
98-3	Various Capital Improvements	1,389,195.50			471,947.43		917,248.07	
98-4	Renov./Equip. Voc. School	325,597.75			323,576.40		2,021.35	

COUNTY OF MONMOUTH
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Exhibit C-16
Sheet 2 of 2

Ord. No.	Description	Balance January 1, 2000		2000 Authorizations	Expended	Authorizations Cancelled	Balance Dec. 31, 2000	
		Funded	Unfunded				Funded	Unfunded
98-5	Expansion/Renov. Brookdale Community College	1,707,391.93	3,382,826.99		2,861,020.35		521,806.64	
98-7	Acquisition of Real Property				1,379,428.78		327,963.15	
98-101	Various Capital Improvements - Buildings and Grounds	1,013,268.37			60,915.04		952,353.33	
99-1	Various Capital Improvements	1,633,235.51	16,450,000.00		2,746,289.40		3,219,946.11	12,117,000.00
99-2	Various Improvements							
99-3	Brookdale Community College Renovation and Expansion		7,593,340.19	13,255,000.00	6,252,068.78		6,831,271.41	7,765,000.00
99-101	County Vocational School		7,586,215.21		7,386,339.49		199,875.72	
00-1	Various Capital Improvements - Buildings and Grounds			1,670,000.00	361,833.13		1,308,166.87	
00-2	Various Capital Improvements Renov. & Expansion County Vocational School			34,754,000.00	4,217,751.57		7,601,248.43	22,935,000.00
				7,370,000.00	2,287,171.36			5,082,828.64
		<u>\$35,576,457.59</u>	<u>70,755,540.60</u>	<u>57,049,000.00</u>	<u>48,252,970.91</u>	<u>1,408,289.84</u>	<u>39,096,908.80</u>	<u>74,622,828.64</u>
		C	C		C-2		C	C
State Agencies				\$10,599,000.00				
County College				10,525,000.00				
Deferred Charges Unfunded				33,035,000.00				
Capital Improvements				1,670,000.00				
Capital Improvement Fund				1,220,000.00				
				<u>\$57,049,000.00</u>				
Connected State Agencies						\$ 88,658.76		
Deferred Charges Unfunded						1,060,000.00		
Capital Surplus						259,631.08		
						<u>\$ 1,408,289.84</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, 1999	C	\$ 1,670,000.00
Increased by:		
Budget Appropriation for Improvements	C-2	<u>930,000.00</u>
		2,600,000.00
Decreased by:		
Improvement Authorization	C-16	<u>1,670,000.00</u>
Balance December 31, 2000	C	<u><u>\$ 930,000.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-18

SCHEDULE OF CONTRACTORS RETAINAGE

	<u>Ref.</u>	
Balance December 31, 1999	C	\$ 75,971.61
Decreased By:		
Disbursement for Retainage		<u>2,780.00</u>
Balance December 31, 2000		<u>\$ 73,191.61</u>

SCHEDULE OF CAPITAL IMPROVEMENT FUND

Exhibit C-19

	<u>Ref.</u>	
Balance December 31, 1999	C	\$ 636,766.72
Increased by:		
Budget Appropriation	C-2	<u>1,500,000.00</u>
		<u>2,136,766.72</u>
Decreased by:		
Appropriated for Improvements	C-16	<u>1,220,000.00</u>
Balance December 31, 2000	C	<u>\$ 916,766.72</u>

Supplementary Information

COUNTY OF MONMOUTH

149.

RECLAMATION CENTER UTILITY FUND

Exhibit D-5

Sheet 1 of 2

OPERATING FUND

SCHEDULE OF CASH AND CASH EQUIVALENTS

	<u>Ref.</u>		
Balance December 31, 1999	D		\$ 57,841,108.59
Increased by Receipts:			
Restitution	D-13	8,000.00	
Billings in Excess of Receipts - Haulers	D-14	61,717.08	
Host Community Benefits Tax	D-10	1,700,122.74	
Landfill Closure Taxes	D-7	1,335,796.35	
Utility Fees	D-3	25,834,224.52	
Interest on Escrow Reserve	D-9	749,733.92	
Unanticipated Revenue	D-3	3,983,064.64	
Miscellaneous Receipt		338.17	
Total Receipts			<u>33,672,997.42</u>
			91,514,106.01
Decreased by Disbursements:			
Landfill Closure Taxes	D-8	853,455.30	
Host Community Benefits Tax	D-10	1,707,825.00	
Appropriations	D-4	24,954,313.84	
Appropriation Reserves	D-15	3,076,297.20	
Premium FNMA	D-16	174,488.25	
Refunds of Haulers Deposits	D-14	14,377.52	
Accrued Interest FNMA	D-17	4,444.44	
Refund of Prior Year Revenue		28.86	
			<u>30,785,230.41</u>
			60,728,875.60
Less : Increase In Investments			<u>(24,825,511.75)</u>
Balance December 31, 2000	D		<u>\$ 35,903,363.85</u>

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-5

Sheet 2 of 2

OPERATING FUND

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	\$ 15,500,000.00
<u>Cash</u>			
Cash on Deposit with Banks			<u>20,403,363.85</u>
			<u><u>\$ 35,903,363.85</u></u>
	Ref.		D

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-6

OPERATING FUND

SCHEDULE OF INVESTMENTS

	<u>Ref.</u>	
Increased by Investment in FNMA Bonds	D-16	<u>\$24,825,511.75</u>
Balance December 31, 2000	D	<u><u>\$24,825,511.75</u></u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF RECEIVABLE DUE FROM HAULERS FOR UTILITY REVENUE

	<u>Ref.</u>	<u>Total</u>	<u>Utility Fees</u>	<u>Closure Taxes</u>
Balance December 31, 1999	D	\$ 792,601.86	860,425.44	(67,823.58)
Increased by:				
Charges	D-3,8	27,176,454.17	25,834,224.52	1,342,229.65
Adjustments to Receivables		34,099.90	34,099.90	-
Total Increase		27,210,554.07	25,868,324.42	1,342,229.65
Total Balance and Increase		28,003,155.93	26,728,749.86	1,274,406.07
Decreased by:				
Closure Taxes Received	D-5,8	25,834,224.52	25,834,224.52	
Utility Taxes Received	D-5,8	1,335,796.35		1,335,796.35
Total Decreases		27,170,020.87	25,834,224.52	1,335,796.35
Balance December 31, 2000	D	\$ 833,135.06	894,525.34	(61,390.28)

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF DUE FROM HAULERS FOR

SOLID WASTE AND LANDFILL CLOSURE TAXES

	Ref.	Total	Solid Waste Recycling Tax \$1.50	Landfill Closure and Contingency Tax \$0.50	Solid Waste Service Tax \$1.10	Recovery Investment Tax \$4.00
Balance December 31, 1999	D-7	\$ (67,823.58)	1,939.85	(10,761.22)	(27,475.15)	(2,510.73)
Increased by:						
Transferred to Escrow	D-9	488,774.35		488,774.35		
Payments to State	D-5	853,455.30		244,387.22	609,068.08	
Total Increases		1,342,229.65	-	244,387.22	609,068.08	-
Total Increases and Balance		1,274,406.07	1,939.85	233,626.00	581,592.93	(2,510.73)
Decreased by:						
Taxes Received	D-7	1,335,796.35	71.84	242,951.40	606,710.90	206.54
Balance December 31, 2000	D-7	\$ (61,390.28)	1,868.01	(9,325.40)	(25,117.97)	(2,717.27)
Analysis of Utility Taxes						
Balance December 31, 1999		\$ (67,823.58)				
Balance December 31, 2000		(61,390.28)				
Increase/(Decrease) in Balance		\$ (6,433.30)				

RECLAMATION CENTER UTILITY FUND

Exhibit D-9

OPERATING FUND

SCHEDULE OF LANDFILL CLOSURE TAX ESCROW

	<u>Ref.</u>		
Balance December 31, 1999	D		\$ 13,533,612.97
Increased by Receipts:			
Transferred From Solid Waste and Landfill Closure Taxes	D-8	383,511.13	
Interest Earned	D-5	<u>749,733.92</u>	
			<u>1,133,245.05</u>
Balance December 31, 2000	D		<u><u>\$ 14,666,858.02</u></u>

SCHEDULE OF HOST COMMUNITY BENEFIT TAX PAYABLE

Exhibit D-10

	<u>Ref.</u>		
Balance December 31, 1999	D		\$ 408,250.67
Increased by:			
Collections	D-5	<u>1,700,122.74</u>	
			2,108,373.41
Decreased by:			
Cash Disbursements	D-5	<u>1,707,825.00</u>	
Balance December 31, 2000	D		<u><u>\$ 400,548.41</u></u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-11

OPERATING FUND

SCHEDULE OF ACCRUED INTEREST ON BONDS AND NOTES

	<u>Ref.</u>	
Balance December 31, 1999	D	\$ 497,798.40
Increased by:		
Adjustment	D-1	14,213.32
		<hr/> 512,011.72
Decreased by:		
Reserve for Accrued Interest	D-5	50,136.99
		<hr/>
Balance December 31, 2000	D	<u><u>\$ 461,874.73</u></u>

RESERVE FOR ENVIRONMENTAL LIABILITY

Exhibit D-12

	<u>Ref.</u>	
Balance December 31, 2000 and December 31, 1999	D	<u><u>\$ 7,000,000.00</u></u>

Supplementary Information

RECLAMATION CENTER UTILITY FUND

Exhibit D-13

OPERATING FUND

STATEMENT OF RESTITUTION BY COURT ORDER

	<u>Ref.</u>	
Balance December 31, 1999	D	\$ 8,000.00
Decreased By Restitution Collected	D-1,5	<u>8,000.00</u>
Balance December 31, 2000	D	<u><u>\$ -</u></u>

STATEMENT OF HAULER DEPOSITS ON ACCOUNT

Exhibit D-14

	<u>Ref.</u>	
Balance December 31, 1999	D	\$ 617,213.29
Increased by:		
Billings in Excess of Receipts - Haulers		<u>61,717.08</u>
		678,930.37
Decreased by:		
Repayments	D-5	<u>14,377.52</u>
Balance December 31, 2000	D	<u><u>\$ 664,552.85</u></u>

Supplementary Information

Exhibit D-15

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF APPROPRIATION RESERVES

	Balance Dec. 31, 1999	Paid	Cancelled
Salaries and Wages	\$ 459,088.62		459,088.62
Other Expenses - Operating	6,133,651.86	3,076,297.20	3,057,354.66
	<u>\$ 6,592,740.48</u>	<u>3,076,297.20</u>	<u>3,516,443.28</u>

Ref.

D

D-5

D-1

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-16

OPERATING FUND

SCHEDULE OF CHANGES IN PREMIUMS ON INVESTMENTS

	<u>Ref.</u>	
Increased by Purchase of Investments at a Premium	D-5	\$ 174,488.25
Balance December 31, 2000	D	\$ 174,488.25

Supplementary Information

RECLAMATION CENTER UTILITY FUND

Exhibit D-17

SCHEDULE OF CHANGES IN ACCRUED INTEREST ON INVESTMENTS

	<u>Ref.</u>	
Balance December 31, 1999		\$ -
Increased by:		
Accrued Interest on Purchase of Investments	D-5	<u>4,444.44</u>
Balance December 31, 2000	D	<u><u>\$ 4,444.44</u></u>

RECLAMATION CENTER UTILITY FUND

Exhibit D-18

CAPITAL FUND

SCHEDULE OF CASH AND CASH EQUIVALENTS

Balance December 31, 1999	<u>Ref.</u> D	\$ 4,626,381.76
Increased by:		
Decrease in Investments	D-18	640,115.72
		<hr/> 5,266,497.48
Decreased by:		
Reduction in Improvement Authorizations	D-20	1,365,765.02
		<hr/> 1,365,765.02
Balance December 31, 2000	D	\$ <u><u>3,900,732.46</u></u>

	<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/L 926-62041	On Demand	Variable	\$ 3,500,000.00
<u>Cash</u>			
Cash on Deposit with Banks			<hr/> 400,732.46
			\$ <u><u>3,900,732.46</u></u>

Supplementary Information

COUNTY OF MONMOUTH

161.

RECLAMATION CENTER UTILITY FUND

Exhibit D-19

CAPITAL FUND

SCHEDULE OF INVESTMENTS

	<u>Ref.</u>	
Balance December 31, 1999	D	\$ 1,883,124.54
Decrease in Investments	D-17	<u>640,115.72</u>
Balance December 31, 2000	D	<u>\$ 1,243,008.82</u>

SCHEDULE OF ACCOUNTS RECEIVABLE - MIDDLETOWN TOWNSHIP

CONSTRUCTION OF WETLANDS MITIGATION SITE

Exhibit D-20

	<u>Ref.</u>	
Increased by:		
Improvement Authorization (Ord. #00-03)	D-22	<u>\$ 1,000,000.00</u>
Balance December 31, 2000	D	<u>\$ 1,000,000.00</u>

SCHEDULE OF FIXED CAPITAL

Exhibit D-21

AUTHORIZED BUT NOT COMPLETED

	<u>Ref.</u>	
Balance December 31, 1999	D	\$ 22,450,000.00
Decreased by:		
Repayment of Bond Principal - Operating Budget	D-22	<u>1,310,000.00</u>
Balance December 31, 2000	D	<u>\$ 21,140,000.00</u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Exhibit D-22

Description	Balance January 1, 2000		2000 Authorizations	Authorizations Reappropriated	Paid or Charged	Balance Dec. 31, 2000	
	Funded	Unfunded				Funded	Unfunded
Reclamation Center:							
Phase III Land Acquisition, Recycling Company	\$ 881,208.39			(881,208.39)	407,199.32	649,561.02	
Various Capital Improvements	2,200,551.95		1,000,000.00	2,025,000.00	303,976.40	2,721,023.60	
Construction - Wetlands Mitigation Site					654,589.30	1,989,708.24	
Reclamation Center - Landfill Closure, Phase II	2,644,297.54						
	\$ 5,726,057.88	-	1,000,000.00	-	1,365,765.02	5,360,292.86	-
Ref.	D, D-2	D	D-20	D	D-17	D	D

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-23

CAPITAL FUND

SCHEDULE OF FIXED CAPITAL

<u>General Utility Property</u>	<u>Ref.</u>		
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
<u>Landfill Operations</u>			
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	D		\$ 811,120.00

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

SCHEDULE OF SERIAL BONDS

Exhibit D-24

Purpose	Date of Issue	Original Issue	Maturity Date	Maturity Dec. 31, 2000 Amount	Interest Rate	Balance Dec. 31, 1999	Increased	Paid	Balance Dec. 31, 2000
Reclamation Center Utility Bonds	8-01-90	30,500,000.00	8-01-01	2,000,000.00	6.95%	\$ 3,100,000.00		1,100,000.00	2,000,000.00
Reclamation Center Utility Bonds	7-01-93	17,250,000.00	7-01-01	80,000.00	4.78%	8,785,000.00		75,000.00	8,710,000.00
			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 Utility Bonds	7-01-98	10,920,000.00	8-01-01	140,000.00	4.489%	10,565,000.00		135,000.00	10,430,000.00
			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					
Supplementary Information									
					Ref.	D		D-19	D
						\$ 22,450,000.00		1,310,000.00	21,140,000.00

COUNTY OF MONMOUTH

165.

RECLAMATION CENTER UTILITY FUND

Exhibit D-25

GRANT FUND

STATEMENT OF CASH

	<u>Ref.</u>	
Balance December 31, 1999	D	\$ 692,819.10
Increased by:		
Receipts	D-24	<u>520,514.00</u>
		1,213,333.10
Decreased by Disbursements:		
Accounts Payable	D-24	<u>105,425.13</u>
Balance December 31, 2000	D	<u><u>\$ 1,107,907.97</u></u>

STATEMENT OF GRANT REVENUE RECEIVABLE

Exhibit D-26

	<u>Ref.</u>	
Balance December 31, 1999	D	\$ 2,796.38
Increased by:		
Transfer from Operating		<u>520,099.00</u>
		522,895.38
Decreased by:		
Adjustments		734.52
Receipts	D-23	<u>520,099.00</u>
		<u>520,833.52</u>
Balance December 31, 2000	D	<u><u>\$ 2,061.86</u></u>

Supplementary Information

RECLAMATION CENTER UTILITY FUND

Exhibit D-27

GRANT FUND

STATEMENT OF ACCOUNTS PAYABLE

	<u>Ref.</u>		
Balance December 31, 1999	D		\$ 695,615.48
Increased by:			
Cash Receipts	D-23		415.00
			<u>696,030.48</u>
Decreased by:			
Adjustment		734.96	
Cash Disbursed	D-23	<u>105,424.69</u>	
			<u>106,159.65</u>
Balance December 31, 2000	D		<u><u>\$ 589,870.83</u></u>

STATEMENT OF DEFERRED REVENUE

Exhibit D-28

	<u>Ref.</u>		
Increased by Grants Paid in Advance	D-26		<u>\$ 520,099.00</u>
Balance December 31, 2000	D		<u><u>\$ 520,099.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit F

BOND AND COUPON ACCOUNTSCHEDULE OF ASSETS AND LIABILITIES

	<u>Balance</u> <u>Dec. 31, 2000</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
<u>Assets</u>		
Cash	\$ 10,412.50	196,845.68
<u>Liabilities</u>		
Principal and Interest Payable on Bonds	\$ 10,412.50	196,845.68

Supplementary Information

COUNTY OF MONMOUTH

Exhibit G

OFFICE OF THE SURROGATESCHEDULE OF ASSETS AND LIABILITIES

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2000</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
<u>Assets</u>			
<u>General Fund</u>			
Cash	G-1	\$ 22,552.94	23,060.28
<u>Trust Fund</u>			
Cash	G-4,5	30,209,407.87	30,185,713.10
Total Assets		<u>\$ 30,231,960.81</u>	<u>30,208,773.38</u>
<u>Liabilities and Reserves</u>			
<u>General Fund</u>			
Reserve for Lawyer's Deposits	G-3	\$ 22,351.54	22,858.23
Due to County Treasurer	G-2	201.40	202.05
		<u>22,552.94</u>	<u>23,060.28</u>
<u>Trust Fund</u>			
Reserve for Awards and Legacies to Minors and Incompetents	G-4	29,757,337.27	30,149,020.79
Reserve for Superior Court Law Division - Probate Part	G-5	452,070.60	36,692.31
		<u>30,209,407.87</u>	<u>30,185,713.10</u>
Total Liabilities		<u>\$ 30,231,960.81</u>	<u>30,208,773.38</u>

Supplementary Information

COUNTY OF MONMOUTH

OFFICE OF THE SURROGATE

SCHEDULE OF CASH - GENERAL ACCOUNT

	<u>Ref.</u>		
Balance January 1, 2000	G		\$ 23,060.28
Increased by:			
Collection of Fees	G-2	509,487.24	
Lawyer's Deposits	G-3	54,669.56	
Interest from Lawyer's Accounts	G-2	<u>201.40</u>	
			<u>564,358.20</u>
			587,418.48
Decreased by:			
Payments to County Treasurer:			
Dedicated Trust Fund	G-2	7,990.00	
Payments to County Treasurer	G-2	<u>556,682.54</u>	
		<u>564,672.54</u>	
Refunds to Lawyer's	G-3	<u>193.00</u>	
			<u>564,865.54</u>
Balance December 31, 2000	G		<u>\$ 22,552.94</u>
Supplementary Information			

COUNTY OF MONMOUTH

170.
Exhibit G-2

OFFICE OF THE SURROGATE

SCHEDULE OF DUE COUNTY TREASURER

	<u>Ref.</u>		
Balance January 1, 2000	G		\$ 202.05
Increased by:			
Collections	G-1	509,487.24	
Fees Charged	G-3	54,983.25	
Interest from Lawyers' Account	G-1	<u>201.40</u>	
			<u>564,671.89</u>
			564,873.94
Decreased by:			
Payments to County Treasurer	G-1	556,682.54	
Dedicated Trust Fund		<u>7,990.00</u>	
			<u>564,672.54</u>
Balance December 31, 2000	G		<u>\$ 201.40</u>

SCHEDULE OF RESERVE FOR LAWYERS' FEES

Exhibit G-3

	<u>Ref.</u>		
Balance January 1, 2000	G		\$ 22,858.23
Increased by:			
Deposits	G-1		<u>54,669.56</u>
			77,527.79
Decreased by:			
Fees Charged	G-2	54,983.25	
Refunds to Lawyer's	G-1	<u>193.00</u>	
			<u>55,176.25</u>
Balance December 31, 2000	G		<u>\$ 22,351.54</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit G-4

OFFICE OF THE SURROGATESCHEDULE OF RESERVES FOR AWARDS ANDLEGACIES TO MINORS AND INCOMPETENTS

	<u>Ref.</u>	
Balance January 1, 2000	G	\$30,149,020.79
Increased by:		
Interest		1,236,413.63
Deposits		3,801,416.73
		<u>5,037,830.36</u>
		<u>35,186,851.15</u>
Decreased by:		
Adjustment		650,525.81
Withholdings		6,276.23
Withdrawals		4,772,711.84
		<u>5,429,513.88</u>
Balance December 31, 2000	G	<u><u>\$29,757,337.27</u></u>

SCHEDULE OF RESERVE FOR SUPERIOR COURT

Exhibit G-5

LAW DIVISION - PROBATE PART

	<u>Ref.</u>	
Balance January 1, 2000	G	\$36,692.31
Increased by:		
Deposits		642,952.48
		<u>679,644.79</u>
Decreased by:		
Disbursements		227,574.19
		<u>227,574.19</u>
Balance December 31, 2000	G	<u><u>\$452,070.60</u></u>
Supplementary Information		

COUNTY OF MONMOUTH**Exhibit H****OFFICE OF THE SHERIFF****SCHEDULE OF ASSETS AND LIABILITIES**

	<u>Ref.</u>	<u>Balance December 31</u>	
		<u>2000</u>	<u>1999</u>
<u>Assets</u>			
General Account:			
Cash	H-1	\$ 1,489,461.80	1,537,815.51
 <u>Appropriation Account</u>			
Cash	H-1	<u>2,072.24</u>	<u>1,992.64</u>
Total Assets		<u>\$ 1,491,534.04</u>	<u>1,539,808.15</u>
 <u>Liabilities and Reserves</u>			
General Account:			
Deposits on Sheriff Sales	H-2	\$ 1,216,908.21	1,212,064.65
Wage Execution Account	H-4	171,548.96	184,091.05
General Writs (Levies)	H-5	62,933.17	97,896.19
Summons and Complaints	H-3	<u>38,071.46</u>	<u>43,763.62</u>
		1,489,461.80	1,537,815.51
 <u>Appropriation Account</u>			
Reserve for Witness Fees	H-6	<u>2,072.24</u>	<u>1,992.64</u>
Total Liabilities and Reserves		<u>\$ 1,491,534.04</u>	<u>1,539,808.15</u>

Supplementary Information

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

	<u>Ref.</u>	<u>General Account</u>	<u>Appropriation Account</u>
Balance January 1, 2000	H	\$ 1,537,815.51	1,992.64
Increased by receipts:			
Interest Earned	H-6,7	107,958.10	79.60
Summons and Complaints	H-3	206,791.87	
Deposit on Sales	H-2	8,902,073.47	
Wage Execution	H-4	816,930.32	
Witness and Juror Fees	H-6		6,000.00
General Writs(Levies)	H-5	1,567,108.76	
Total Receipts		<u>11,600,862.52</u>	<u>6,079.60</u>
Total Receipts and Balance		<u>13,138,678.03</u>	<u>8,072.24</u>
Decreased by Disbursements:			
County Treasurer	H-2,3,4,5,7	877,602.23	
Summons and Complaints	H-3	938.16	
Deposit on Sales	H-2	8,483,547.63	
Wage Executions	H-4	748,787.31	
General Writs(Levies)	H-5	1,538,340.90	
Witness Fees	H-6		6,000.00
Total Disbursements		<u>11,649,216.23</u>	<u>6,000.00</u>
Balance December 31, 2000		<u>\$ 1,489,461.80</u>	<u>2,072.24</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-2

OFFICE OF THE SHERIFFSCHEDULE OF DEPOSITS ON SALES

	<u>Ref.</u>		
Balance January 1, 2000	H		\$ 1,212,064.65
Increased by:			
Deposits on Sales		8,615,494.69	
Miscellaneous		<u>286,578.78</u>	
	H-1		<u>8,902,073.47</u>
			10,114,138.12
Decreased by:			
Disbursements	H-1	8,483,547.63	
Foreclosure Fees to County	H-1	<u>413,682.28</u>	
			<u>8,897,229.91</u>
Balance December 31, 2000	H		<u><u>\$ 1,216,908.21</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, 2000	H		\$ 43,763.62
Increased by:			
Fees	H-1		206,791.87
			<u>250,555.49</u>
Decreased by:			
Payments to Attorneys	H-1	938.16	
Payments to County Treasurer	H-1	<u>211,545.87</u>	
			<u>212,484.03</u>
Balance December 31, 2000	H		<u>\$ 38,071.46</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-4

OFFICE OF THE SHERIFFSCHEDULE OF WAGE EXECUTION

	<u>Ref.</u>		
Balance January 1, 2000	H		\$ 184,091.05
Increased by:			
Receipts	H-1		816,930.32
			<u>1,001,021.37</u>
Decreased by:			
Wage Executions	H-1	748,787.31	
Payments to County Treasurer	H-1	<u>80,685.10</u>	
			<u>829,472.41</u>
Balance December 31, 2000	H		<u><u>\$ 171,548.96</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-5

OFFICE OF THE SHERIFFSCHEDULE OF GENERAL WRITS (LEVIES)

	<u>Ref.</u>		
Balance January 1, 2000	H		\$ 97,896.19
Increased by:			
Receipts	H-1		1,567,108.76
			<u>1,665,004.95</u>
Decreased by:			
Disbursements	H-1	1,538,340.90	
Payments to County Treasurer	H-1	<u>63,730.88</u>	
			<u>1,602,071.78</u>
Balance December 31, 2000	H		<u><u>\$ 62,933.17</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-6

OFFICE OF THE SHERIFFSCHEDULE OF RESERVE FOR APPROPRIATION ACCOUNTWITNESS FEES

	<u>Ref.</u>		
Balance January 1, 2000	H		\$ 1,992.64
Increased by:			
Interest Earned	H-1	79.60	
County Budget	H-1	<u>6,000.00</u>	
			<u>6,079.60</u>
			8,072.24
Decreased by:			
Witness Expenses Paid	H-1		<u>6,000.00</u>
Balance December 31, 2000	H		<u><u>\$ 2,072.24</u></u>
 <u>Analysis of Balance</u>			
Reserve for Appropriation Account			\$ 1,731.24
Reserve for Cash on Hand for Witness Fees			<u>341.00</u>
			<u><u>\$ 2,072.24</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-7

OFFICE OF THE SHERIFFSCHEDULE OF INTEREST EARNED

	<u>Ref.</u>	
Increased by:		
Interest Earned	H-1	<u>\$ 107,958.10</u>
Decreased by:		
Payments to County Treasurer	H-1	<u>\$ 107,958.10</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit J

OFFICE OF COUNTY ADJUSTERSCHEDULE OF ASSETS AND LIABILITIES

<u>Assets</u>	<u>Ref.</u>	<u>Balance December 31</u>	
		<u>2000</u>	<u>1999</u>
Cash	J-1	\$10,171.10	58,134.60
Accounts Receivable - Patients	J-2	211,857.80	169,212.64
		<u>\$222,028.90</u>	<u>227,347.24</u>
<u>Liabilities and Reserves</u>			
Balance Due County Treasurer	J-1	\$10,171.10	58,134.60
Reserve for Patients' Receivables	J-2	211,857.80	169,212.64
		<u>\$222,028.90</u>	<u>227,347.24</u>

Supplementary Information

COUNTY OF MONMOUTH
OFFICE OF COUNTY ADJUSTER

Exhibit J-1

SCHEDULE OF CASH

	<u>Ref.</u>		
Balance January 1, 2000	J		\$58,134.60
Increased by Receipts:			
Patients Care	J-2	58,638.98	
Interest		355.07	
			58,994.05
			117,128.65
Decreased by Disbursements:			
County Treasurer			106,957.55
Balance December 31, 2000	J		\$10,171.10
<u>Analysis of Balance</u>			
December 2000 Revenue Paid in 2001			\$5,094.82
Balance Held in Checking Acct.			5,000.00
November Interest Paid in 2001			22.38
December Interest Paid in 2001			53.90
Totals			\$10,171.10

Supplementary Information

COUNTY OF MONMOUTH

Exhibit J-2

OFFICE OF COUNTY ADJUSTER

SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

	<u>Balance</u>	<u>Net Charges</u>	<u>Collections</u>	<u>Balance</u>
	<u>Jan.1, 2000</u>			<u>Dec. 31, 2000</u>
Greenbrook Regional Center	\$ 1,170.00			1,170.00
New Lisbon	1,534.00			1,534.00
Edward Johnstone Training Center	645.00			645.00
Hunterdon	5,406.00			5,406.00
North Princeton Development Center	1,233.54			1,233.54
Vineland	6,803.00			6,803.00
Woodbine	11,294.00			11,294.00
Totowa	7,693.05			7,693.05
Woodbridge	3,111.39			3,111.39
UMDNJ - Community Mental Health Center	-			-
Division of Developmental Disabilities	90,847.81			90,847.81
BFS	-			-
Hospital Indigency Program	21,644.01			21,644.01
Trenton and Forensic	1,210.33			1,210.33
Marlboro	13,512.55			13,512.55
Ancora	-			-
Rutgers	3,107.94			3,107.94
Buttonwood	-			-
Hagadom	-			-
Totals	<u>\$ 169,212.62</u>	<u>-</u>	<u>-</u>	<u>169,212.62</u>

Ref. J J-1 J

Exhibit K

COUNTY OF MONMOUTHJOHN L. MONTGOMERY MEDICAL HOMESCHEDULE OF ASSETS AND LIABILITIES

Assets	Ref.	Geriatric Unit		Young Adult Care		Total	
		Balance Dec. 31 2000	1999	Balance Dec. 31 2000	1999	Balance Dec. 31 2000	1999
Cash - General Account	K-1	\$387.00	23,788.76	0.00	13,011.92	387.00	36,800.68
Accounts Receivable	K-2	1,121,504.09	509,542.05	214,724.71	123,477.63	1,336,228.80	633,019.68
		1,121,891.09	533,330.81	214,724.71	136,489.55	1,336,615.80	669,820.36
Patients Trust Accounts	K-3	62,321.20	71,107.14	4,923.04	5,363.79	67,244.24	76,470.93
Total Assets		\$1,184,212.29	604,437.95	219,647.75	141,853.34	1,403,860.04	746,291.29
Liabilities and Reserves							
Due County Treasurer	K-1	\$387.00	23,788.76	0.00	13,011.92	387.00	36,800.68
Reserves for:							
Patients Care Receivables	K-2	1,121,504.09	509,542.05	214,724.71	123,477.63	1,336,228.80	633,019.68
Trust Accounts	K-3	62,321.20	71,107.14	4,923.04	5,363.79	67,244.24	76,470.93
Total Liabilities and Reserves		\$1,184,212.29	604,437.95	219,647.75	141,853.34	1,403,860.04	746,291.29

Supplementary Information

COUNTY OF MONMOUTH

JOHN L. MONTGOMERY MEDICAL HOME

Exhibit K-1

SCHEDULE OF CASH - GENERAL ACCOUNT

DECEMBER 31, 2000

	<u>Ref.</u>	<u>Geriatric Unit</u>	<u>Young Adult</u>	<u>Total</u>
Balance January 1, 2000	K	\$23,788.76	13,011.92	36,800.68
Increased by:				
Prior Year Receipts		145,549.65	(31,432.19)	114,117.46
Patients Support		8,611,789.52	1,445,449.13	10,057,238.65
Total Receipts and Balance		<u>8,781,127.93</u>	<u>1,427,028.86</u>	<u>10,208,156.79</u>
Decreased by Disbursements:				
County Treasurer		8,702,882.85	1,424,883.87	10,127,766.72
Patient Trust Accounts		57,271.74	2,144.99	59,416.73
Other		20,586.34	0.00	20,586.34
		<u>8,780,740.93</u>	<u>1,427,028.86</u>	<u>10,207,769.79</u>
Balance December 31, 2000	K	<u>\$387.00</u>	<u>(0.00)</u>	<u>387.00</u>

Supplementary Information

COUNTY OF MONMOUTH

185.

JOHN L. MONTGOMERY MEDICAL HOME

Exhibit K-2

SCHEDULE OF PATIENT ACCOUNTS RECEIVABLE

DECEMBER 31, 2000

	<u>Ref.</u>	<u>Geriatric Unit</u>	<u>Young Adult</u>	<u>Total</u>
Balance January 1, 2000	K	\$509,542.05	123,477.63	633,019.68
Increased by:				
Charges for Patient Care		8,747,625.88	1,415,352.05	10,162,977.93
Prior year's billing		476,125.68	121,344.16	597,469.84
Total Increase and Balance		9,733,293.61	1,660,173.84	11,393,467.45
Decreased by Disbursements:				
Collections	K-1	8,611,789.52	1,445,449.13	10,057,238.65
Balance December 31, 2000	K	<u>\$1,121,504.09</u>	<u>214,724.71</u>	<u>1,336,228.80</u>

Supplementary Information

JOHN L. MONTGOMERY MEDICAL HOME

Exhibit K-3

SCHEDULE OF PATIENT TRUST FUNDS

DECEMBER 31, 2000

	<u>Ref.</u>	<u>Geriatric Unit</u>	<u>Young Adult</u>	<u>Total</u>
Balance January 1, 2000	K	\$71,107.14	5,363.79	76,470.93
Increased by Receipts:				
Collections		98,512.70	8,925.99	107,438.69
		<u>169,619.84</u>	<u>14,289.78</u>	<u>183,909.62</u>
Decreased by Disbursements:				
Charges for Patient Care		107,298.64	9,366.74	116,665.38
Balance December 31, 2000	K	<u>\$62,321.20</u>	<u>4,923.04</u>	<u>67,244.24</u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit L****GERALDINE L. THOMPSON MEDICAL HOME****SCHEDULE OF ASSETS AND LIABILITIES**

<u>Assets</u>	<u>Ref.</u>	Balance December 31	
		<u>2000</u>	<u>1999</u>
Cash - General Account	L-1	\$2,978.74	22,230.03
Petty Cash			
Accounts Receivable	L-2	919,799.54	711,745.31
Patient Trust Account	L-3	50,567.44	52,495.05
Total		<u>\$973,345.72</u>	<u>786,470.39</u>
<u>Liabilities and Reserves</u>			
Reserves for:			
Due County Treasurer	L-1	\$2,978.74	22,230.03
Patients Care	L-2	919,799.54	711,745.31
Trust Accounts	L-3	50,567.44	52,495.05
Total		<u>\$973,345.72</u>	<u>786,470.39</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit L-1

GERALDINE L. THOMPSON MEDICAL HOMESCHEDULE OF CASH - GENERAL ACCOUNT

	<u>Ref.</u>		
Balance January 1, 2000	L		\$22,230.03
Increased by Receipts:		184,570.54	
Patients Support		7,325,979.55	
Miscellaneous Interest		16,078.68	
		<hr/>	
Total Receipts and Balance			<hr/> 7,526,628.77
			<hr/> 7,548,858.80
Decreased by Disbursements:			
County Treasurer		7,405,664.30	
Other Disbursements		140,215.56	
		<hr/>	
Total Disbursements			<hr/> 7,545,879.86
Balance December 31, 2000	L		<hr/> <hr/> \$2,978.94

Supplementary Information

COUNTY OF MONMOUTH

Exhibit L-2

GERALDINE L. THOMPSON MEDICAL HOMESCHEDULE OF PATIENTS ACCOUNTS RECEIVABLE

	<u>Ref.</u>		
Balance January 1, 2000	L		\$711,745.31
Increased by Receipts:			
Charges for Patient Care	L-1		<u>7,564,476.02</u>
Total Receipts and Balance			<u>8,276,221.33</u>
Decreased by Disbursements:			
Collections	L-1	7,325,979.55	
Prior Year's Collections		<u>30,442.24</u>	
			<u>7,356,421.79</u>
Balance December 31, 2000			<u><u>\$919,799.54</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit L-3

GERALDINE L. THOMPSON MEDICAL HOME

SCHEDULE OF PATIENTS TRUST ACCOUNTS

	<u>Ref.</u>	
Balance January 1, 2000	L	\$52,495.05
Increased by:		
Receipts		<u>117,100.72</u>
		169,595.77
Decreased by:		
Disbursements		<u>119,028.33</u>
Balance December 31, 2000	L	<u><u>\$50,567.44</u></u>

Supplementary Information

DEPARTMENT OF PARKS AND RECREATION

Exhibit N

SCHEDULE OF ASSETS AND LIABILITIES

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2000</u>	<u>Balance</u> <u>Dec. 31, 1999</u>
<u>Assets</u>			
Cash		\$ 220,575.47	212,350.69
Change Fund		52,500.00	51,500.00
Total Assets	N-1	<u>\$ 273,075.47</u>	<u>263,850.69</u>
<u>Liabilities and Reserves</u>			
Service Charges Payable		\$ 6,136.07	13,495.16
Lost and Found Money		0.00	0.00
Reserve for Change Fund		52,500.00	51,500.00
Boat Contract Security		214,439.40	198,855.53
Total Liabilities and Reserves	N-1	<u>\$ 273,075.47</u>	<u>263,850.69</u>

Supplementary Information

COUNTY OF MONMOUTH

DEPARTMENT OF PARKS AND RECREATION

Exhibit N-1

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

	Balance	Disbursed		Balance
	Jan. 1, 2000	Receipts	Treasurer	Dec. 31, 2000
Revenue - County Treasurer	\$ -	10,383,194.35	10,383,194.35	-
Revenue Refunds		222,902.97		-
Service Charges	13,495.16	63,016.68		6,136.07
Sales Tax		80,494.54		-
Surety Deposits		-		-
Artists' Commissions		300.00	300.00	-
Change Fund	51,500.00	51,175.00	50,175.00	52,500.00
Cash Donations		20,508.17		-
Resident State Fish License		20,601.00	20,601.00	-
Non-Resident State Fish License		1,621.50	1,621.50	-
Leaf Compost Facility		-		-
Utility Right of Way Lease		6,235.15		-
Boat Contract Deposits	198,855.53	19,629.87	4,046.00	214,439.40
N.J. Rams Ticket Sales		1,466.00	1,466.00	-
Lost and Found Money		-		-
	\$ 263,850.69	10,871,145.23	10,383,194.35	273,075.47

Ref.

N

N-2

N

Supplementary Information

COUNTY OF MONMOUTH

DEPARTMENT OF PARKS AND RECREATION

Exhibit N-2

Sheet 1 of 2

SCHEDULE OF REVENUES

	<u>Ref.</u>	
Administration		\$ 32,060.25
Baysholm		6,855.17
Bayshore Waterfront Park		5,223.00
Bel-Aire Golf Center		887,790.34
Ceramics/Pottery		97,378.98
Charleston Springs Rec.		1,139,307.61
Clayton		7,102.00
Central Supply		38.50
Community/Urban Rec.		1,627.00
Crosswick Creek		6,620.07
Cultural Services		368,876.87
Deep Cut Gardens		18,845.53
Design and Development		2,099.12
Dorbrook		25,588.77
East Freehold Showground		34,573.98
Freehold Rec. Area		2,500.00
Hartshorne		9,252.60
Holiday Happenings		2,783.00
Holmdel Park		63,566.41
Hominy Hill Golf Course		1,663,979.33
Howell Golf Course		1,353,163.27
Huber Woods		4,730.31
Longstreet Farm		58,931.91
Manasquan Reservoir		118,454.42
Manasquan River Stream		5,187.00
Marlboro Property		914.50
Monmouth County Fair		286,719.24
Monmouth Cove Marina		548,967.54
Mt. Mitchell		6,907.87
Nature Interpretation		144,139.65
Outdoor Recreation		129,199.74
Performing Arts		107,565.49
Perrineville Lake Park		1,620.00
Pinebrook Golf Course		693,456.71
Seven Presidents Park		400,599.03
Shark River Golf Course		1,174,260.99

COUNTY OF MONMOUTH

DEPARTMENT OF PARKS AND RECREATION

Exhibit N-2

Sheet 2 of 2

SCHEDULE OF REVENUES

	<u>Ref.</u>	
Shark River Park		19,867.64
Sports & Fitness		600,838.32
Sunnyside Recreation		4,449.00
Spur		34,143.53
Tatum Park		15,163.27
Therapeutic Recreation		60,250.93
Thompson Park		42,237.22
Turkey Swamp Park		158,018.46
Visitor's Services - Administration		18,226.60
Volunteers, Public Relations		8,150.00
Wainford		6,751.18
Wolf Hill Rec. Area		<u>4,212.00</u>
Total Revenue - Treasurer	N-1	<u>\$10,383,194.35</u>

Supplementary Information

COUNTY OF MONMOUTH

OFFICE OF THE COUNTY CLERK

Exhibit O

SCHEDULE OF ASSETS AND LIABILITIES

<u>Assets</u>	<u>Ref.</u>	<u>Balance December 31</u>	
		<u>2000</u>	<u>1999</u>
Registry Department:			
Cash	O-1	\$121,306.12	125,463.89
Receivable for Trade Names	O-4	15.00	15.00
Accounts Receivable - Lawyer's	O-3	3,820.78	4,037.28
Due from County - Fees	O-2c	0.00	0.00
Total Assets		<u>\$125,141.90</u>	<u>129,516.17</u>
 <u>Liabilities and Reserves</u>			
Registry Department:			
Due to County Treasurer	O-2a	\$0.00	3,496.29
Due State for Trade Names	O-4	676.50	751.50
Lawyer's Deposits	O-3	116,253.40	118,106.38
Deposits for Election Recounts	O-5	8,212.00	7,162.00
Total Liabilities and Reserves		<u>\$125,141.90</u>	<u>129,516.17</u>

Supplementary Information

OFFICE OF THE COUNTY CLERK

Exhibit O-1

SCHEDULE OF CASH

	<u>Ref.</u>	
Balance January 1, 2000	O	<u>\$125,463.89</u>
Increased by Receipts:		
County Revenue	O-2	6,563,876.89
Interest	O-2a	12,273.03
Realty Transfer Fees	O-2b	11,914,202.44
Dedicated Recording Fees	O-2c	324,978.00
Lawyer's Deposits	O-3	853,083.77
Trade Name Fees - State's Share	O-4	39,771.00
Deposits for Election Recounts	O-5	<u>1,050.00</u>
Total Receipts		<u>19,709,235.13</u>
Total Receipts and Balance		<u>19,834,699.02</u>
Decreased by Disbursements:		
Payments to County Treasurer:		
County Revenue	O-2	7,416,711.74
Payments to Treasurer - Interest	O-2a	15,769.32
Realty Transfer Fees	O-2b	11,914,202.44
Lawyers Deposits Refunded	O-3	1,885.40
Trade-Names - State's Share	O-4	39,846.00
Dedicated Recording Fees	O-2c	<u>324,978.00</u>
Total Disbursements		<u>19,713,392.90</u>
Balance December 31, 2000	O	<u><u>\$121,306.12</u></u>

Supplementary Information

COUNTY OF MONMOUTH

197.

OFFICE OF THE COUNTY CLERK

Exhibit O-2

SCHEDULE OF DUE TO COUNTY TREASURER

FOR COUNTY REVENUE

	<u>Ref.</u>		
Increased by:			
County Revenue	O-1	\$6,563,876.89	
Charges to Lawyer's Accounts	O-3,1	<u>852,834.85</u>	
Total Receipts			<u>7,416,711.74</u>
Decreased by:			
Payment to County Treasurer	O-1		<u>\$7,416,711.74</u>

SCHEDULE OF DUE TO COUNTY TREASURER

FOR INTEREST EARNED ON CLERK'S DEPOSITS

Exhibit O-2a

	<u>Ref.</u>		
Balance January 1, 2000	O		\$3,496.29
Increased by:			
Interest Earned	O-1		<u>12,273.03</u>
			15,769.32
Decreased by:			
Payment to County Treasurer	O-1		<u>15,769.32</u>
Balance December 31, 2000	O		<u>\$0.00</u>

Supplementary Information

COUNTY OF MONMOUTH

OFFICE OF THE COUNTY CLERK

Exhibit O-2b

SCHEDULE OF REALTY TRANSFER FEES

DUE COUNTY TREASURER

Ref.

Increased by:		
Receipts	O-1	<u>\$11,914,202.44</u>
Decreased by:		
Payment to County Treasurer	O-1	<u><u>\$11,914,202.44</u></u>

SCHEDULE OF DEDICATED RECORDING FEES

DUE COUNTY TREASURER

Exhibit O-2c

Ref.

Balance January 1, 2000	O	\$0.00
Increased by:		
Receipts	O-1	<u>324,978.00</u>
		324,978.00
Decreased by:		
Payment to County Treasurer	O-1	<u>324,978.00</u>
Balance December 31, 2000	O	<u><u>\$0.00</u></u>

Supplementary Information

OFFICE OF THE COUNTY CLERK

SCHEDULE OF LAWYER'S ACCOUNTS RECEIVABLE AND DEPOSITS

	<u>Ref.</u>		
Balance January 1, 2000			
Lawyer's Deposits		\$118,106.38	
Less: Lawyer's Accounts Receivable		<u>4,037.28</u>	
	O		114,069.10
Increased by:			
Collections	O-1		<u>853,083.77</u>
			967,152.87
Decreased by:			
Charges	O-2	852,834.85	
Lawyer's Deposits Refunded	O-1	<u>1,885.40</u>	
			<u>854,720.25</u>
Balance December 31, 2000			
Lawyer's Deposits		116,253.40	
Less: Lawyer's Accounts Receivable		<u>3,820.78</u>	
	O		<u><u>\$112,432.62</u></u>

SCHEDULE OF DUE STATE FOR TRADE NAMES

Exhibit O-4

	<u>Ref.</u>		
Balance January 1, 2000			\$751.50
Increased by:			
Trade Name Fees Collected - State Share	O-1		<u>39,771.00</u>
			40,522.50
Decreased by:			
Payments to Secretary of State	O-1		<u>39,846.00</u>
Balance December 31, 2000			<u><u>\$676.50</u></u>

Supplementary Information

COUNTY OF MONMOUTH

200.

OFFICE OF THE COUNTY CLERK

Exhibit O-5

SCHEDULE OF DEPOSITS FOR ELECTION RECOUNTS

	<u>Ref.</u>	
Balance January 1, 2000	O	\$7,162.00
Increased by Deposits	O-1	<u>1,050.00</u>
Balance December 31, 2000	O	<u><u>\$8,212.00</u></u>
Supplementary Information		

COUNTY OF MONMOUTH

Exhibit P

OFFICE OF THE PROSECUTORCOMPARATIVE SCHEDULE OF ASSETS AND LIABILITIES

	<u>Ref.</u>	<u>Balance Dec. 31, 2000</u>	<u>Balance Dec. 31, 1999</u>
<u>Assets</u>			
Cash - Emergency fund	P-1	\$91.00	0.00
Cash - Confidential Fund	P-1	0.00	(44.58)
Cash - Extradition Fund	P-1	57.53	0.00
Due from County Treasurer	P-1	0.00	44.58
		<u> </u>	<u> </u>
Total Assets		<u>\$148.53</u>	<u>0.00</u>
<u>Liabilities</u>			
Due County Treasurer	P-1	\$148.53	0.00
		<u> </u>	<u> </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, 2000	<u>(\$44.58)</u>	<u>0.00</u>	<u>0.00</u>	<u>(44.58)</u>
Increased by Receipts:				
Monmouth County Treasurer	47,623.09	6,567.67	3,500.00	37,555.42
Expenses Advances Return	1,734.32	0.00	1,068.20	666.12
"Guns for Cash" Program	23,650.00	0.00	0.00	23,650.00
Total Receipts	<u>49,357.41</u>	<u>6,567.67</u>	<u>4,568.20</u>	<u>38,221.54</u>
Decreased by Disbursements				
Fund Expenses	40,993.54	5,594.36	2,072.22	33,326.96
County Treasurer	8,170.76	882.31	2,438.45	4,850.00
"Guns for Cash" Program	23,650.00	0.00	0.00	23,650.00
Total Disbursements	<u>49,164.30</u>	<u>6,476.67</u>	<u>4,510.67</u>	<u>38,176.96</u>
Balance December 31, 2000	<u>\$148.53</u>	<u>91.00</u>	<u>57.53</u>	<u>0.00</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit Q

DEPARTMENT OF CORRECTIONSSCHEDULE OF ASSETS AND LIABILITIES

	<u>Balance December 31</u>	
	<u>2000</u>	<u>1999</u>
<u>Assets</u>		
Inmates' Checking Account	\$ 92,543.93	87,317.99
Due from County	6,417.50	41,736.54
Total Assets	<u>\$ 98,961.43</u>	<u>129,054.53</u>
<u>Liabilities</u>		
Due to State of New Jersey	\$ 3,811.66	5,782.91
Due to County-Postage	55.61	47.55
Due to County-Medical	1,568.06	3,290.97
Due to County-Processing Fees	11,404.33	12,883.62
Due to County-Commission	9,005.92	7,900.49
Due to County-Miscellaneous	2,000.62	99.46
Due to Commissary Company	29,110.97	49,343.13
Accounts Payable-Inmate accounts	42,004.26	49,706.40
Total Liabilities	<u>\$ 98,961.43</u>	<u>129,054.53</u>

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>2000</u>	<u>1999</u>
Cash - General Account	R-1	<u>\$0.00</u>	<u>483.83</u>
<u>Liabilities and Reserves</u>			
Due County - General		<u>\$0.00</u>	<u>483.83</u>

SCHEDULE OF CASH - GENERAL ACCOUNT

Exhibit R-1

Balance January 1, 2000			\$483.83
Increased by Receipts:			
X-Rays		550.00	
Miscellaneous		47.12	
Supplies and Medicine		<u>12,744.69</u>	
Total			<u>13,341.81</u>
Decreased by Disbursements:			
Payments to Treasurer			<u>13,825.64</u>
Balance December 31, 2000			<u>\$0.00</u>

Supplementary Information

COUNTY OF MONMOUTH

DIVISION OF SOCIAL SERVICES

COMBINED STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES

Exhibit S

DECEMBER 31, 2000

	Assistance Fund	Administration Operating Funds	CMF Fund	Clearing Fund	Child Sup. Fund	Reach Account	Grant Fund	General Fixed Asset Account	Dec. 31, 2000
Assets									
Cash and Cash Equivalents	\$1,631,712.08	918,345.64	27,000.00	114,093.26	84,233.40	31,725.96	3,263,582.15		6,070,692.49
Due from Child Supp. & Patern Fd.	171,178.87	41,384.78							212,563.65
Due from Reach									-
Due from State of New Jersey		1,990,676.00							1,990,676.00
Due from Administration						23,274.04			23,274.04
Fixed Assets								865,578.20	865,578.20
Total Assets	\$1,802,890.95	2,950,406.42	27,000.00	114,093.26	84,233.40	55,000.00	3,263,582.15	865,578.20	9,162,784.38
Liabilities and Fund Balances									
Liabilities:									
Due to Administration					41,384.78				41,384.78
Due to Assistance					171,178.87				171,178.87
Due to Reach		23,274.04							23,274.04
Due to State of New Jersey									
Total Liabilities	-	23,274.04	-	-	212,563.65	-	-	-	235,837.69
Fund Balances:									
Fund Balance - Restricted			27,000.00	114,093.26	(128,330.25)		3,263,582.15		3,263,582.15
Fund Balance - Unrestricted	1,802,890.95	2,927,132.38				55,000.00			4,797,786.34
Invest. In General Fixed Assets								865,578.20	865,578.20
Total Fund Balances	1,802,890.95	2,927,132.38	27,000.00	114,093.26	(128,330.25)	55,000.00	3,263,582.15	865,578.20	8,926,946.69
Total Liabilities and Fund Balances	\$1,802,890.95	2,950,406.42	27,000.00	114,093.26	84,233.40	55,000.00	3,263,582.15	865,578.20	9,162,784.38

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, 2000

	Administration		Clearing Fund	Child Sup. Fund	Reach Account	Grant Fund	General Fixed Asset Account	Dec. 31, 2000
	Operating Funds	CMF Fund						
Revenues								
Cash Receipts	\$2,176,795.87							67,340,163.15
Due from Child Supp. & Patern Fd.	171,178.87		609,465.66	4,268,885.95	322,271.43	10,585,041.17		212,563.65
Due from Reach								
Due from State of New Jersey	1,990,676.00							1,990,676.00
Due from Administration					23,274.04			23,274.04
Total Revenues	<u>2,347,974.74</u>	<u>14,671,529.01</u>	<u>609,465.66</u>	<u>4,268,885.95</u>	<u>345,545.47</u>	<u>10,585,041.17</u>	<u>-</u>	<u>69,566,676.84</u>
Expenditures								
Cash Disbursements	1,755,742.10		594,811.35	4,288,700.17	314,355.96	10,215,605.84		65,776,159.52
Due to Administration				41,384.78				41,384.78
Due to Assistance				171,178.87				171,178.87
Due to Reach	23,274.04							23,274.04
Due to State of New Jersey								
Total Expenditures	<u>1,755,742.10</u>	<u>14,781,529.01</u>	<u>594,811.35</u>	<u>4,501,263.82</u>	<u>314,355.96</u>	<u>10,215,605.84</u>	<u>-</u>	<u>66,011,997.21</u>
Excess Revenue Over/(Under Expenditure	592,232.64	(110,000.00)	14,654.31	(232,377.87)	31,189.51	369,435.33		3,554,679.63
General Fixed Assets Additions							75,887.21	75,887.21
Retirements							(19,182.21)	(19,182.21)
Fund Balance Beginning of Year	1,210,658.31	137,000.00	99,438.95	104,047.62	23,810.49	2,894,146.82	808,873.20	5,315,562.06
Fund Balance End of Year	<u>\$1,802,890.95</u>	<u>2,927,132.38</u>	<u>114,093.26</u>	<u>(128,330.25)</u>	<u>55,000.00</u>	<u>3,263,582.15</u>	<u>865,578.20</u>	<u>8,926,946.69</u>

Supplementary Information

COUNTY OF MONMOUTH
SUPPLEMENTARY INFORMATION
FEDERAL AND STATE FINANCIAL ASSISTANCE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2000

Armour S. Hulsart and Company

206.

CERTIFIED PUBLIC ACCOUNTANTS

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.

WILLIAM E. ANTONIDES, JR., C.P.A., R.M.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, 2000. 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, 2000.

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. Hulsart & Co.

June 15, 2001

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2000

Federal C.F.D.A. Number	Federal Grantor/Pass Through Grantor Program Title	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
			From	To			
DEPARTMENT OF LAW AND PUBLIC SAFETY							
16.575	VICTIMS ASSISTANCE 1998	N/A	10/1/97	9/30/98	\$	\$ 32,754.82	\$
16.575	VICTIMS ASSISTANCE 1999	066-1020-100-142-99	10/1/98	9/30/99	46,702.87	18,027.61	
16.575	VICTIMS ASSISTANCE 2000	066-1020-100-142-00	10/1/99	9/30/00		42,866.02	
16.575	VICTIMS ASSISTANCE ONE-TIME	N/A	10/1/97	9/30/98	141,769.11	2,217.52	
16.588	STOP VIOLENCE AGAINST WOMEN	066-1020-100-246-00	12/1/98	11/30/99		8,263.74	
N/A	SANE 1999	1020-100-066-1020-142-YCJS-6010	10/1/98	9/30/99	59,424.82	119.94	
N/A	SANE 2000	1020-100-066-1020-142-YCJS-6010	10/1/99	12/21/00	52,258.93	49,220.49	
16.579	MULTI NARCOTICS FORCE 1999/2000	066-1020-100-157-99	2/1/99	1/31/00	111,000.00	147,107.73	
16.579	MULTI NARCOTICS FORCE 2000	1020-100-066-1020-157-YOPR-6010	2/1/00	1/31/00	170,750.00	135,660.32	
16.004	MEAGAN'S LAW, FY 1998	N/A	6/25/99	6/24/00	42,338.00	42,338.00	
					\$ 624,243.73	\$ 478,576.19	\$
NEW JERSEY JUVENILE JUSTICE COMMISSION							
16.54	YOUTH & FAMILY DETENTION DIVERSION PRG. 1999	066-1500-100-026-00	11/1/98	10/31/99	\$ 7,984.00	\$ 14,446.00	\$
16.54	YOUTH & FAMILY DETENTION DIVERSION PRG. 2000	066-1500-100-026-01	11/1/99	9/30/00	47,463.00	68,310.00	
16.523	JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRNT., FY00	1500-100-066-1500-121-YSAC-6010	7/1/00	12/31/00	208,107.36	233,034.94	
16.523	JUV. ACCT. INCENT. BLK.	066-1500-100-121-00	7/1/00	9/30/01		4,849.80	
					\$ 263,554.36	\$ 320,640.74	\$
US DEPARTMENT OF JUSTICE							
16.726	COPS MORE	N/A	12/1/95	12/31/00	\$1,307,077.60	\$ 1,307,077.60	\$
16.006	DOMESTIC PREPAREDNESS EQUIPMENT	N/A	2/1/00	1/31/01	123,502.32	123,502.32	
					\$1,430,579.92	\$ 1,430,579.92	\$

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2000

Federal Grantor/Pass Through Grantor Program Title	Federal C.F.D.A. Number	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
			From	To			
DEPARTMENT OF TRANSPORTATION							
SECTION 18, UMTA 1997 (URBAN MASS TRANSPORTATION ACT)	20.509	N/A	7/1/96	6/30/97	\$	\$ 215.32	\$
SECTION 5311, 1998 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	7/1/97	6/30/98		12,807.78	
SECTION 5311, 1999 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	7/1/98	6/30/99	22,184.04		
SECTION 5311, 2000 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	7/1/99	6/30/00	73,558.19	60,766.12	
SECTION 5311, 2001 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	7/1/00	6/30/01		32,056.36	
SECTION 5311, 2001 FTA (FEDERAL TRANSIT AUTHORITY)	20.514	N/A	7/1/98	ongoing		62,481.69	
BELFORD BRIDGE PROJECT							
NJ INSTITUTE OF TECHNOLOGY/NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:							
SUBREGIONAL TRANSPORTATION PLANNING 2000	20.514	N/A	7/1/99	6/30/00	134,404.79	96,165.08	
SUBREGIONAL TRANSPORTATION PLANNING 2001	20.514	N/A	7/1/00	6/30/01	31,200.08	33,850.84	
CALMING STUDY	20.514	N/A	7/1/98	6/30/99	56,000.00	44,800.00	
MANASQUAN BRIDGE	20.514	N/A	7/1/94	6/30/96		4,387.68	
					\$ 317,347.10	\$ 347,530.87	\$
NEW JERSEY DIVISION OF HIGHWAY TRAFFIC SAFETY							
SERIOUS COLLISION ANALYSIS RESPONSE TEAM	N/A	1160-100-1160-036-YHTS-6010	10/1/99	5/31/00	\$ 12,212.55	\$ 19,280.00	\$
SERIOUS ACCIDENT TEAM	20.217	N/A	10/1/96	9/30/97		39,409.05	
SERIOUS ACCIDENT TEAM	20.217	N/A	10/1/97	9/30/98		76,311.14	
SERIOUS ACCIDENT TEAM FY99	20.217	N/A	10/1/98	9/30/99	94,021.55	5,917.49	
					\$ 106,234.10	\$ 140,917.68	\$
NEW JERSEY DEPARTMENT OF HUMAN SERVICES							
DIVISION OF YOUTH & FAMILY SERVICES:							
YOUTH DETENTION CENTER FY97	93.667	7570-100-054-7570-048-LLLL-6130	1/1/97	12/31/97	\$	\$ 6,642.46	\$
YOUTH DETENTION CENTER CY99	93.667	N/A	1/1/99	12/31/99		1,254.96	
YOUTH DETENTION CENTER CY00	93.667	7570-100-054-7570-388-LLLL-6130	1/1/00	12/31/00		28,929.68	
DIVISION OF FAMILY DEVELOPMENT:							
WELFARE TO WORK, SECTION 8	14.195	7550-100-054-7550-333-LLLL-6130	1/1/00	12/31/00	110,000.00	85,436.00	
TITLE IV-D REIMBURSEMENT AGREEMENT FY 1999	93.217	7550-100-054-C214-173-LLLL-6110	10/1/98	9/30/99	23,975.45	188,146.78	
TITLE IV-D REIMBURSEMENT AGREEMENT FY 2000	93.217	7550-100-054-C214-173-LLLL-6110	10/1/99	9/30/00	262,993.85	63,427.71	
TITLE IV-D REIMBURSEMENT AGREEMENT FY 2001	93.217	7550-100-054-C214-173-LLLL-6110	10/1/00	9/30/01	2,197.00	21,997.00	
HOMELESS CY99	14.231	054-7550-100-072-99	1/1/99	12/31/99	606,551.00	559,801.00	
HOMELESS CY00	14.231	054-7550-100-072-90	1/1/00	12/31/00	\$ 1,005,717.30	\$ 955,635.59	\$

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2000

Federal Grantor/Pass Through Grantor Program Title	Federal C.F.D.A. Number	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
			From	To			
DEPARTMENT OF HEALTH AND SENIOR SERVICES							
OFFICE ON AGING	93.667	4275-100-046-4110-262-1004-6110	1/1/00	12/31/00	\$ 1,174,539.17	\$ 2,048,357.08	\$
CAREGIVER ASSISTANCE PROGRAM/EASE HOME CARE:							
MEDICAID CASE MANAGEMENT	93.778	N/A	7/1/00	6/30/01	82,575.00	55,916.70	
INTERGENERATIONAL SCHOOL BREAKFAST	10.57	4220-100-046-4560-113-1002-6140	4/3/00	6/30/00	15,106.00	15,106.00	
PORSCHÉ GRANT, CY 2000	93.994	00-4535-345-6140	1/1/00	12/31/00	68,360.00	149,329.50	
PORSCHÉ GRANT, CY 1998	93.994	98-4536-129-6140	1/1/98	12/31/98		12,118.00	
PORSCHÉ GRANT, CY 1999	93.994	99-4536-129-6140	1/1/99	12/31/99	48,641.00	14,948.48	
IMMUNIZATION GRANT, CY 1998	93.268	046-4230-100-117-99	1/1/97	12/31/98		9,199.00	
HEALTHY BY TWO IMMUNIZATION, CY 1998	93.991	046-4230-100-117-99	10/1/97	12/31/98		2,537.65	
HEALTHY BY TWO IMMUNIZATION, CY 1999	93.991	100-046-4784-117-6110-2019	1/1/99	12/31/99	31,139.00	7,909.00	
TOBACCO SETTLEMENT AWARD GRANT	46.04	4213-168-6110	6/30/00	5/31/01	\$ 1,420,360.17	\$ 2,352,336.41	\$
NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION & ENERGY							
SOLID WASTE GRANT, FY 1993	10.762	4900-785-1700-9062	4/1/93	3/31/94	\$ 252.58	\$ 252.58	\$
SOLID WASTE GRANT, FY 1994	10.762	4900-785-1700-9063	4/1/94	3/31/95	356.14	356.14	
SOLID WASTE GRANT, FY 1995	10.762	4900-785-1700-9064	4/1/95	3/31/96	125.80	126.24	
SOLID WASTE GRANT, FY 1997	10.762	4900-758-042-4900-000-000-000	1/1/98	5/31/99		95,908.25	
SOLID WASTE GRANT, FY 1998	10.762	4900-758-042-4900-000-000-000	2/1/99	7/31/00	\$ 734.52	\$ 9,055.45	\$
NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION							
WATER QUALITY MANAGEMENT GRANT	66.454	4891-100-042-4FMB-025-VB78-6110	6/15/94	6/15/95	\$ 16,207.25	\$ 10,852.83	\$
WATER QUALITY MANAGEMENT GRANT-604B	66.454	100-042-4891-025-VB78-6110	4/2/96	10/1/98	12,462.02	3,200.00	
PUMP-OUT FACILITY	15.617	100-042-4EKA-091-V22K-6130	N/A	N/A		36,303.75	
MANASQUAN WATERSHED MANAGEMENT GROUP, YEAR 2	11.419	100-042-4801-446-V56G-6120	4/1/99	3/31/00	149,872.02	150,000.00	
COUNTY ENVIRONMENTAL HEALTH ACT, CY2000	66.419	100-042-4855-075-V83K-6010	1/1/00	12/31/00	44,089.00	33,385.52	
COUNTY ENVIRONMENTAL HEALTH ACT, CY1998	66.419	100-042-4855-075-V83K-6010	1/1/98	12/31/98	8,492.00	4,834.52	
COUNTY ENVIRONMENTAL HEALTH ACT, CY1999	66.419	100-042-4855-075-V83K-6010	1/1/99	12/31/99	3,054.00	28,889.07	
					\$ 234,176.29	\$ 267,465.69	\$

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2000

Federal C.F.D.A. Number	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
		From	To			
NEW JERSEY DEPARTMENT OF LABOR						
N/A	N/A	7/1/00	6/30/01	\$ 285,549.05	\$ 336,499.42	\$
WORKFORCE INCENTIVE BOARD						
JOB TRAINING PARTNERSHIP ACT:						
17.25	N/A	7/1/97	6/30/98	72,386.00	147,364.77	
17.25	N/A	7/1/98	Ongoing	32,842.00	92,051.09	
N/A	062-4545-100-269-99	7/1/98	Ongoing	479,666.00	40,912.16	
17.253	N/A	7/1/98	Ongoing	693,341.37	108,106.20	
17.25	N/A	7/1/99	6/30/00	15,000.00	1,402,762.82	
N/A	062-4545-100-269-00	7/1/99	6/30/00	111,759.00	15,000.00	
17.25	N/A	7/1/99	6/30/00	186,334.00	88,486.89	
17.253	062-4545-100-285-00	7/13/99	6/30/00	\$1,876,877.42	215,121.12	\$
NEW JERSEY STATE LIBRARY						
45.31	N/A	5/1/98	4/30/99	\$	\$ 11,380.00	\$
45.31	N/A	5/1/99	4/30/00	37,000.00	29,931.13	
45.31	N/A	5/1/00	4/30/01	28,000.00	15,345.51	
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
14.239	N/A	9/30/99	9/30/00	\$ 11,325.00	\$ 11,325.00	\$
14.241	N/A	7/1/98	6/30/01	164,825.48	171,742.48	
14.241	N/A	1/1/99	12/31/99	247,992.02	240,379.02	
14.854	N/A	3/19/98	3/18/00	112,149.39	53,446.01	
14.854	N/A	3/19/98	3/18/00	115,373.45	57,802.93	
14.854	N/A	8/1/00	7/31/02		1,913.06	
14.854	N/A	8/1/00	7/31/01		1,913.07	
14.854	N/A	3/19/98	3/18/00	51,535.94	83,249.00	
14.854	N/A	8/1/00	7/31/02		1,913.06	
14.218				4,317,030.47	4,320,855.65	
14.239				271,125.00	633,323.90	
14.228				101,105.00	116,746.00	
14.228				74,543.21	131,842.91	
				\$5,467,004.96	\$5,826,452.09	\$
15.809	N/A	8/1/99	9/30/00	\$ 6,795.40	\$ 9,105.86	\$
US GEOLOGICAL SURVEY						
OFFICE OF ACQUISITION AND FEDERAL ASSISTANCE:						
METADATA DEVELOPMENT PROGRAM						

COUNTY OF MONMOUTH
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2000

Federal Grantor/Pass Through Grantor Program Title	Federal C.F.D.A. Number	Pass-Through Entity ID Number	Grant Period From	Grant Period To	Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
<u>DIVISION OF SOCIAL SERVICES</u>							
HOUSING AND URBAN DEVELOPMENT: RENTAL ASSISTANCE PROGRAM	14.177	N/A	1/1/00	12/31/00	\$ 10,449,402.00	\$ 10,258,299.48	\$
TITLE IV-D: CHILD SUPPORT	93.563	N/A	1/1/00	12/31/00	1,729,076.00	1,743,183.69	
ADMINISTRATION COSTS RELATING TO PUBLIC ASSISTANCE PROGRAMS:							
SOCIAL SERVICE BLOCK GRANT	93.667		1/1/00	12/31/00		2,838,450.00	
TITLE XIX, MEDICAL ASSISTANCE	93.778		1/1/00	12/31/00		4,709,882.00	
TITLE IV-A, TANF	93.020		1/1/00	12/31/00		1,520,898.00	
TITLE IV-A, WFNJ	93.021		1/1/00	12/31/00		604,632.00	
TITLE IV-D, CHILD SUPPORT	93.023		1/1/00	12/31/00		2,039,475.00	
TOTAL ADMINISTRATION COSTS					<u>12,968,736.00</u>	<u>11,713,337.00</u>	<u>\$</u>
					<u>\$ 25,147,214.00</u>	<u>\$ 23,714,820.17</u>	<u>\$</u>
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>							
DIVISION OF FAMILY DEVELOPMENT:							
TANF	93.202		1/1/00	12/31/00	\$ 2,000,569.88	\$ 1,431,863.77	\$
REFUGEE RESETTLEMENT PROGRAM	93.026		1/1/00	12/31/00	<u>640.00</u>	<u>640.00</u>	
					<u>\$ 2,001,209.88</u>	<u>\$ 1,432,503.77</u>	<u>\$</u>
<u>US DEPARTMENT OF AGRICULTURE</u>							
DIVISION OF FAMILY DEVELOPMENT:							
FOOD STAMPS	10.551		1/1/00	12/31/00	\$ 3,140,189.00	\$ 3,140,189.00	\$
TOTAL FEDERAL FINANCIAL ASSISTANCE					<u>\$ 43,107,238.15</u>	<u>\$ 43,025,413.75</u>	<u>\$</u>

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2000

State Grantor/Pass Through Grantor/ Program Title	Pass-Through Entity ID#	State Account Number	Grant Award		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
			From	To			
NEW JERSEY TRANSIT CORPORATION							
UMTA SECTION 18 FY97		N/A	7/1/96	6/30/97	\$	104.11	
FTA, SEC. 5311, FY 98		N/A	7/1/97	6/30/98		6,158.72	
FTA, SEC. 5311, FY 99		N/A	7/1/98	6/30/99	10,808.29		
FTA, SEC. 5311, FY 00		N/A	7/1/99	6/30/01	36,066.54		
FTA, SEC. 5311, FY 01		N/A	7/1/00	6/30/01		29,799.55	
CASINO GRANT SEN CY97		N/A	1/1/97	12/31/97		15,773.56	
CASINO GRANT SEN CY 99		N/A	1/1/99	12/31/99	319,220.66		
CASINO GRANT SEN CY 00		N/A	1/1/00	12/31/00	604,193.03		
TIMETABLE DISTRIBUTION FY98		N/A	7/1/97	6/30/98	129.21		
TIMETABLE DISTRIBUTION FY99		N/A	7/1/98	6/30/99	2,804.63		
TIMETABLE DISTRIBUTION FY00		N/A	7/1/99	6/30/00	9,109.00		
TIMETABLE DISTRIBUTION FY01		N/A	7/1/00	6/30/01		1,037.28	
WORK FIRST NEW JERSEY		N/A	11/1/97	6/30/00	210,736.55		
					1,193,067.91		
						1,438,540.92	
DEPARTMENT OF TRANSPORTATION							
NJ INSTITUTE OF TECHNOLOGY/NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY: BRIDGE SCOPING PROJECT		N/A	11/1/97	10/31/99		163,564.43	
TRANSPORTATION TRUST FUND: CAPITAL TRANSPORTATION PROGRAM 1996		6320-480-078-6320-496-TCAP-6010	1/1/96	Ongoing		1,580,456.30	122,192.38
CAPITAL TRANSPORTATION PROGRAM 1997		6320-480-078-6320-607-TCAP-6010	1/1/97	Ongoing		2,397,208.13	39,787.31
CAPITAL TRANSPORTATION PROGRAM 1998		6320-480-078-6320-W45-TCAP-6010	1/1/98	Ongoing		1,206,000.00	169,971.90
CAPITAL TRANSPORTATION PROGRAM 1999		6320-480-078-6320-Z48-TCAP-6010	1/1/99	1/1/03		10,965.00	242,749.53
CAPITAL TRANSPORTATION PROGRAM 2000		6320-480-078-6320-AA7-TCAP-6010	1/1/00	Ongoing	3,997,000.00		202,847.75
STREET NAME SIGN INSTALLATION		480-078-6320-W44-TCAP-6010	1/1/98	12/31/98	47,556.35		
LOCAL BRIDGE REHAB, FY 2000		6320-480-078-6320-AA6-TCAP-6010	N/A	N/A	2,734,000.00		111,685.47
					6,778,556.35		889,234.34
NEW JERSEY DEPARTMENT OF LABOR							
JOB TRAINING PARTNERSHIP ACT WORKFORCE 97		N/A	7/1/97	6/30/98	127,574.00	4,743.66	
WORKFORCE NJ EMPLOYMENT CENTER		N/A	7/1/00	6/30/01	50,000.00	7,554.00	
JTPA FY98, WORKFORCE INV. BOARD, ONE-STOP TECH		N/A	7/1/98	ongoing	11,006.00	56,542.24	
JTPA FY98, WORK FIRST NEW JERSEY		062-4545-100-280-99	7/1/98	ongoing	411,340.00	327,926.62	
JTPA FY99, WORK FIRST NEW JERSEY		062-4545-100-280-00	7/1/99	ongoing	580,000.00	338,891.74	
WORKFORCE INCENTIVE BOARD, WORK FIRST NJ		N/A	7/1/00	6/30/01		35,750.47	
					1,179,920.00	771,408.73	
MISCELLANEOUS STATE PROGRAMS							
BROOKDALE COMMUNITY COLLEGE YOUTH FARMSTAND DONATIONS-MON. CTY. SHERIFF'S K-9 UNIT		3360-100-010-3360-011-CCCC-6131	1/6/97	9/30/00		30.71	
NJOSP-CROSS ACCEPTANCE		1000-100-066-1000-042-YOAG-5825	9/10/98	12/31/99		318.29	
		100-082-2919-011-U999-6110	1/1/98	12/31/98		2,248.50	
						2,597.50	

COUNTY OF MONMOUTH
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2000

State Grantor/Pass Through Grantor/ Program Title	Pass-Through Entity ID#	State Account Number	Grant Award From To	Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
NEW JERSEY DEPARTMENT OF HEALTH AND SENIOR SERVICES - INDIRECT PROGRAM						
OFFICE ON AGING DONATIONS		4275-100-046-4110-262-1004-6110	1/1/00 12/31/00	\$ 691,025.06	1,205,160.18	
TITLE III-OFFICE ON AGING, VETERAN'S GRANT		N/A	1/1/00 12/31/00	242,557.00		
ALCOHOL SERVICES PLAN CY 98		8050-100-022-8050-035-F157-6130	1/1/00 12/31/00	32,000.00		
ALCOHOL SERVICES PLAN CY 99		N/A	1/1/98 12/31/98		9,057.48	
ALCOHOL SERVICES PLAN CY 00		4240-760-046-4219-001-1002-6110	1/1/99 12/31/99	317,227.00	148,029.97	
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2000		4240-760-046-4219-001-1002-6110	1/1/00 12/31/00	700,653.00	699,829.21	
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 1998		4230-100-046-4798-307-1002-6010	1/1/00 12/31/00	87,870.00	71,746.07	
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 1999		N/A	1/1/98 12/31/98		15,642.73	
HEALTHY BY TWO, CY 2000		N/A	1/1/99 12/31/99		19,846.96	
CHILDHOOD LEAD POISONING GRANT, CY 1998		00-100-046-4782-121-6110	1/1/00 12/31/00	66,200.00	92,420.42	
LINCS, PUBLIC HEALTH PREPAREDNESS & RESPONSE FOR BIOTERRORISM, FY 2000		054-7500-100-319-00	3/1/98 2/28/99	8,941.00	8,915.93	
RIGHT TO KNOW GRANT, CY 2000		100-046-4798-315-1002-6110	3/1/00 2/28/01	4,000.00	849.16	
RIGHT TO KNOW GRANT, CY 2000		4230-100-046-4771-105-1002-6110	1/1/00 12/31/00	11,254.00	15,037.00	
RIGHT TO KNOW GRANT, CY 1999		4230-100-046-4771-105-1002-6110	1/1/99 12/31/99	3,687.50	95.00	
				<u>2,165,414.56</u>	<u>2,286,630.11</u>	
DEPARTMENT OF HUMAN SERVICES						
DIVISION OF YOUTH & FAMILY SERVICES:						
HUMAN SERVICES ADVISORY COUNCIL CY99		7570-100-054-7570-388-LLLL-6130	1/1/99 12/31/99		4,930.25	
HUMAN SERVICES ADVISORY COUNCIL CY00		7570-100-054-7570-388-LLLL-6130	1/1/00 12/31/00	59,594.00	43,544.51	
NJ TASK FORCE ON CHILD ABUSE & NEGLECT		N/A	7/1/99 6/30/00	27,500.00	21,070.09	
DIVISION OF FAMILY DEVELOPMENT:						
WORK FIRST NEW JERSEY CY99		7550-100-054-7550-308-LLLL-6030	1/1/99 12/31/99	(53,675.00)	1,508,721.69	
WORK FIRST NEW JERSEY CY00		N/A	1/1/00 12/31/00	1,190,274.00	1,276,231.46	
ONE EASE E-LINK FY2000		7550-100-054-7550-280-LLLL-3410	10/1/99 12/31/00	153,000.00	170,776.68	
MENTAL HEALTH BOARD FY2000		7700-100-054-S820-029-LLLL-6130	7/1/99 6/30/00		4,636.42	
MENTAL HEALTH BOARD FY2001		N/A	7/1/00 6/30/01		18.11	
DIVISION OF MENTAL HEALTH SERVICES:						
PROJECT TRANSITION/PATH CY 98		N/A	1/1/98 12/31/98		2,471.42	
PROJECT TRANSITION/PATH CY 99		N/A	1/1/99 12/31/99	64,020.00	11,012.76	
PROJECT TRANSITION/PATH CY 00		7700-100-054-S620-029-LLLL-6130	1/1/00 12/31/00	176,292.00	215,188.64	
COUNTY INTERAGENCY COORDINATING COUNSEL:						
CASE ASSESSMENT RESOURCE TEAMS 2000		7700-100-054-S620-029-LLLL-6130	1/1/00 12/31/00	29,144.09	37,620.04	
CASE ASSESSMENT RESOURCE TEAMS 1999		7700-100-054-S620-029-LLLL-6130	1/1/99 12/31/99	10,942.72	2,801.40	
MICA TRAINING		7700-100-054-S620-029-LLLL-6130	7/1/00 6/30/01	3,000.00	3,000.00	
				<u>1,660,091.81</u>	<u>3,302,023.47</u>	

COUNTY OF MONMOUTH
SCHEDULE OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2000

State Grantor/Pass Through Grantor/ Program Title	Pass-Through Entity ID#	State Account Number	Grant Award From	To	Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
DEPARTMENT OF LAW AND PUBLIC SAFETY							
VICTIM WITNESS ADVOCACY FUND FY 99		1020-100-066-1020-093-YCJS-6110	7/1/98	6/30/99	\$	1,323.26	
VICTIM WITNESS ADVOCACY FUND FY 00		1020-100-066-1020-093-YCJS-6110	7/1/99	6/30/00	35,645.00	34,311.36	
SANE, FY 96/97		N/A	7/27/95	9/27/96		(502.02)	
SANE, FY 2000; STATE APPROPRIATION		1020-100-066-1020-321-YCJS-6010	7/1/99	ongoing	90,000.00	57,442.85	
SANE, FY 1998; STATE APPROPRIATION		1020-100-066-1020-093-YCJS-6110	10/1/97	9/30/98		8,932.78	
DIVISION OF CRIMINAL JUSTICE:							
BODY ARMOUR REPLACEMENT FUND, FY 1998		1020-718-066-1020-001-YCJS-6120	7/1/98	6/30/99		141.49	
BODY ARMOUR REPLACEMENT FUND, FY 1999		1020-718-066-1020-001-YCJS-6120	7/1/99	6/30/00		41,720.00	
COMMUNITY JUSTICE PROGRAM		1020-100-066-1020-304-YOPR-6010	1/1/00	6/30/01	47,560.00	36,525.77	
INSURANCE FRAUD REIMBURSEMENT PROGRAM		1020-100-066-1020-305-YINV-6110	6/16/99	6/15/01	22,000.00	75,711.19	
FUNDING FOR LAW ENFORCEMENT OFFICER TRAINING PRGS.		1020-100-066-1020-314-YCJS-6110	N/A	N/A	17,524.00	17,517.00	
DIVISION OF STATE POLICE-HAZARDOUS MATERIALS EMERGENCY PLANNING COMMITTEE:							
DIVE EXERCISE		1200-100-066-1200-458-YEMR-6110	4/15/99	10/31/99		2,340.00	
EMA REALLOCATION, FY 1999		1200-100-066-1200-458-YEMR-6110	7/1/99	6/30/00	4,536.21	1,066.14	
TERRORISM ASSESSMENT PROGRAM		1200-100-066-1200-537-YEMR-6110	7/1/00	6/30/01	10,000.00		
DIVISION OF HIGHWAY & TRAFFIC SAFETY:							
CHILD PASSENGER SAFETY		1160-100-066-1160-113-YHTS-6010	10/1/99	9/30/00	5,710.48	5,667.34	
WE CHECK FOR 21 TOO, FY 2000		1160-100-066-1160-057-YHTS-6010	10/1/99	9/30/00	10,000.00	10,000.00	
					242,975.69	292,197.16	
DEPARTMENT OF HUMAN SERVICES							
ASSESSMENT DRUG STUDY REIMBURSEMENT		4240-100-046-4223-121-1002-3890	N/A	N/A	710.00	710.00	
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE		2000-100-082-C001-044-U999-6010	1/1/97	12/31/97	(570.00)	3,064.72	
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE		2000-100-082-C001-044-U999-6010	1/1/98	12/31/98	(32,129.87)	39,404.30	
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE		2000-100-082-C001-044-U999-6010	1/1/99	12/31/99	169,255.75	188,271.09	
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE		2000-100-082-C001-044-U999-6010	1/1/00	12/31/00	278,451.87	374,774.43	
ALLIANCE GRANT 1996			1/1/96	12/31/96			
ALLIANCE GRANT 1997			1/1/97	12/31/97			
ALLIANCE GRANT 1998			1/1/98	12/31/98			
					415,717.75	606,224.54	
DEPARTMENT OF ENVIRONMENTAL PROTECTION							
CLEAN COMMUNITIES PROGRAM CY 98		4900-763-042-4900-005-VCMB-6010	1/1/98	12/31/98		3,682.56	
CLEAN COMMUNITIES PROGRAM CY 99		4900-763-042-4900-005-VCMB-6010	1/1/99	12/31/99		7,315.36	
CLEAN COMMUNITIES PROGRAM CY 2000		4900-763-042-4900-005-VCMB-6010	1/1/00	12/31/00	88,407.00	44,090.54	
RECYCLING PROGRAM PLAN		4900-752-042-4900-006-VREF-6010	7/1/94	12/31/96		748.41	
RECYCLING PROGRAM PLAN - DONATIONS		4900-752-042-4900-006-VREF-6010	1/1/96	12/31/96		9,449.01	
RECYCLING PROGRAM PLAN		4900-763-042-4900-005-VCMB-6010	6/1/97	5/31/00		19,982.85	
RECYCLING PROGRAM PLAN		4900-752-042-4900-006-VREF-6010	2/1/99	7/1/00		39,743.80	
PUMP OUT FACILITY		100-042-4EKA-091-V22K-6130	N/A	N/A	90,000.00	12,101.25	
PHASE I WMP, WMA #12		4850-100-042-4850-099-V3MB-6110	7/12/00	7/11/02	178,407.00	137,113.78	

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 1999

State Grantor/Pass Through Grantor/ Program Title	Pass-Through Entity ID#	State Account Number	Grant Award From	To	Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
DEPARTMENT OF COMMUNITY AFFAIRS							
HOMELESSNESS PREVENTION PROGRAM, LINKAGES FY 2000		00-100-022-8020-099-F150-6130	8/1/99	7/31/00	\$ 34,205.00	55,490.00	
HOMELESSNESS PREVENTION PROGRAM, LINKAGES FY 2001		00-100-022-8020-099-F408-6130	8/1/00	7/31/01	13,500.00	11,640.00	
CHIME PROGRAM		4275-100-046-4275-056-J004-6110	9/28/96	9/27/97		329.00	
HANDICAPPED PERSON'S REC. OPPORTUNITIES ACT, MH & MO FY 98		98-100-022-8050-035-F157-6120-0001	1/1/98	12/31/98	2,771.38	3,325.79	
DCR REC. OPPOR. FOR INDIV. W/ DISABILITIES (MCOOH) & (MOCEANS)		8050-100-022-8050-035-F157-6130	1/1/99	12/31/99	2,246.57	2,787.09	
DCR REC. OPPOR. FOR INDIV. W/ DISABILITIES (MCOOH) & (MOCEANS)		00-100-022-8050-035-F157-6120-0001	1/1/00	12/31/00	3,374.86	5,050.00	
FATS, SHERIFF'S OFFICE, FY 2000		00-100-022-8050-685-FFFF-6120	7/1/99	6/30/00	72,000.00	72,000.00	
					128,097.81	150,621.88	
NEW JERSEY JUVENILE JUSTICE COMMISSION							
STATE COMMUNITY PARTNERSHIP CY 99		1500-100-066-1500-134-YSAC-6010	1/1/99	12/31/99		40,522.24	
STATE COMMUNITY PARTNERSHIP CY 00		1500-100-066-1500-134-YSAC-6010	1/1/00	12/31/00	427,426.00	398,821.90	
FAMILY COURT CY 00		1500-100-066-1500-021-YSAC-6010	1/1/00	12/31/00	226,429.00	198,226.00	
FAMILY COURT CY 99		N/A	1/1/99	12/31/99		42,077.99	
MONMOUTH COUNTY JUVENILE DETENTION CENTER:							
STATE FACILITY EDUCATION ACT FY 1999		1500-100-066-1500-032-YEDA-2320	1/1/99	12/31/99		19,061.53	
STATE FACILITY EDUCATION ACT FY 2000		N/A	9/1/99	6/30/00	653,855.00	123,122.76	
						821,832.42	
DIVISION OF YOUTH & FAMILY SERVICES:							
FAMILY COURT, GRANT-IN-AID CY 00		7570-100-054-7570-361-LLLL-6130	1/1/00	12/31/00	6,795.00	6,795.00	
NEW JERSEY STATE LIBRARY							
MAINTENANCE & PRESERVATION OF LIBRARY COLLECTIONS		2541-100-074-2541-014-SSSS-6010	5/1/00	4/30/01	12,753.00	6,939.47	
TECHNOLOGY FOR BRANCHES, FY 1999		N/A	7/1/98	6/30/99		18,782.60	
TECHNOLOGY GRANT, YEAR 2, FY 2000		N/A	7/1/99	6/30/00		4,804.05	
					12,753.00	30,526.12	
DIVISION OF SOCIAL SERVICES							
WORK FIRST NJ GENERAL ASSISTANCE			1/1/00	12/31/00	2,423,552.00	2,482,894.71	
CHILD SUPPORT			1/1/00	12/31/00	1,556,168.00	1,560,404.36	
TANF			1/1/00	12/31/00	1,774,090.28	1,269,765.99	
REACH OMEGA			1/1/00	12/31/00	322,271.00	314,355.96	
FOOD STAMPS			1/1/00	12/31/00	11,311.00	11,311.00	
ADMINISTRATION COSTS OF PUBLIC ASSISTANCE PROGRAMS			1/1/00	12/31/00	6,087,392.28	2,761,220.00	
						8,399,952.02	
TOTAL STATE FINANCIAL ASSISTANCE					\$20,703,044.16	23,903,208.99	889,234.34

COUNTY OF MONMOUTH
NOTES TO SCHEDULES OF FEDERAL AND STATE
FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2000

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, 2000 has been calculated to be a total of \$2,610,914.05. For the period January 1, 2000 through December 31, 2000, interest earned totaled \$889,234.34. 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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FEDERAL AND STATE PROGRAMS

COUNTY OF MONMOUTH

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2000

<u>Finding Number</u>	<u>Federal Program</u>	<u>Prior 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
	State Program		
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

Corrective Action

As of December 31, 2000, corrective action had been taken on all of the above findings and all reports were being filed on a current and timely basis.

COUNTY OF MONMOUTH**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****FEDERAL PROGRAMS****YEAR ENDED DECEMBER 31, 2000****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:

Name of Federal Program**CFDA Number****Federal Type A Programs**

US DOJ – COPS MORE	16.726
NJ DOL – Workforce Incentive Board	17.25
US HUD – Dover Twp./MCDSS, HOPWA	14.241

Federal Type B Programs

NJJJC – Juvenile Accountability Incentive Grant	16.523
NJDEP – MWMG, Year Two	11.419
NJDHSS – Porsche Grant	93.994
US HUD – ESG	14.228

- 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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****STATE PROGRAMS****YEAR ENDED DECEMBER 31, 2000****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:

State Type A Programs

NJ DOL – JTPA Workforce NJ
 DSS – Work First NJ General Assistance
 DSS – TANF

State Type B Programs

NJTC – Work First New Jersey
 NJIT/NJTPA – Bridge Scoping Project
 NJDOT – Local Bridge Rehab, FY 2000
 NJDHS – DFD One EASE-E Link FY 2000
 NJJC – Family Court
 NJJC – MCYDC, SFEA
 NJDHSS – PHPF Grant

- 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

GENERAL COMMENTS

On June 15, 2001, 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 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:11-2), except by contract or agreement". The amount set forth pursuant to the above statute was increased to \$12,800.00 effective July 1, 1999. Effective April 17, 2000 the public contracts law was amended to change the bid threshold to \$17,500.00.

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 1,050 inmates that are incarcerated. 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.

Monmouth County Care Centers

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

Department of Parks and Recreation

Finding: The Parks Department had contracted with the firm of Golf Network to provide them with a Golf reservation system and point of sale capability to record inventory. The point of sale system was never installed by Golf Network. Therefore, a complete and accurate Golf inventory for all courses was not available. New bids (June & July 2001) are currently being solicited to obtain a new vendor, which will have a system to achieve full inventory control. The inventory for the central supply department is kept manually. A new in-house computer system is being considered to update the system and provide a more complete and detailed listing for all products received in central supply.

Recommendation: A functional and accurate inventory system should be implemented as soon as possible. The Parks Department is aware of the problem and is taking proper steps to resolve the situation.

Monmouth County Care Facility

Finding: There is a general ledger system that produces a trial balance and general ledger for all facilities as well as a combined ledger. However, the general ledger and trial balance are not in agreement and the general ledger has various differences between facilities. A balance exists in the fund balance account, when in fact it should be zero at year-end.

Recommendation: The system should be reviewed to determine the difference between the trial balance and the general ledger as both reports are produced from the same database. The difference between the facilities should be analyzed and journal entries prepared to correct. The fund balance account should be analyzed and appropriate journal entries made to transfer all items so that this account has a zero balance.

ACKNOWLEDGEMENT

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