

COUNTY OF MONMOUTH

DECEMBER 31, 2001

Armour S. Hulsart and Company

CERTIFIED PUBLIC ACCOUNTANTS

PUBLIC SCHOOL ACCOUNTANTS

REGISTERED MUNICIPAL ACCOUNTANTS

COUNTY OF MONMOUTH

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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"), in the United States of America as of December 31, 2001 and 2000 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, 2001. 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.

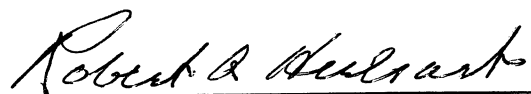
In our opinion, because of the County's statutory requirement to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above are not in conformity with generally accepted accounting principles.

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, 2001 and 2000, 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, 2001 on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 14, 2002 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



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

June 14, 2002

Armour S. Hulsart and Company

CERTIFIED PUBLIC ACCOUNTANTS

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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"), in the United States of America as of and for the year ended December 31, 2001, and have issued our report thereon dated June 14, 2002. 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. This Report is intended solely for the information and use of the County's management and council members, others within the organization, the Division of Local Government Services, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

ARMOUR S. HULSART AND COMPANY

June 14, 2002

COUNTY OF MONMOUTH**Exhibit A****CURRENT FUND****Sheet 1 of 2****BALANCE SHEETS****(STATUTORY BASIS)**

	Ref.	Balance Dec. 31, 2001	Balance Dec. 31, 2000
<u>Assets</u>			
Cash and Cash Equivalents	A-4,5	\$ 59,065,552.11	38,232,647.51
Investments	A-5a	50,000,000.00	61,150,000.00
Premium of Purchase of U.S. Treasury Bonds	A-9a	19,539.00	39,411.49
Change Funds	N/C	130.00	130.00
Total Cash and Investments		<u>109,085,221.11</u>	<u>99,422,189.00</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	A-7	3,869,994.49	3,606,086.23
Revenue Accounts Receivable	A-8	1,456,943.97	182,970.35
Due from Capital - Accrued Interest	A-9	31,578.75	40,911.46
		<u>5,358,517.21</u>	<u>3,829,968.04</u>
Deferred Charges to Future Taxation	A-15		<u>470,000.00</u>
Sub-Total Current Operating		<u>114,443,738.32</u>	<u>103,722,157.04</u>
General Fixed Assets Group:			
General Fixed Assets		442,791,316.16	417,980,398.54
Fixed Assets Division of Social Services		915,622.19	865,578.20
		<u>443,706,938.35</u>	<u>418,845,976.74</u>
Total Assets		<u>\$ 558,150,676.67</u>	<u>522,568,133.78</u>

COUNTY OF MONMOUTH**Exhibit A****CURRENT FUND****Sheet 2 of 2****BALANCE SHEETS****(STATUTORY BASIS)**

	<u>Ref.</u>	<u>Balance Dec. 31, 2001</u>	<u>Balance Dec. 31, 2000</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Cash Liabilities:			
Appropriation Reserves	A-3	\$ 12,045,806.37	11,453,760.57
Appropriation Reserves Committed	A-3	26,014,383.29	24,723,589.72
Due State of N.J. - Realty Transfer Fees	A-11	752,237.75	912,390.79
Contractors' Retainage	A-12	19,653.00	19,653.00
Accounts Payable	A-13	3,962,290.89	3,953,883.64
Reserve for Arbitrage Rebates	A-14	686,250.00	547,474.24
		<u>43,480,621.30</u>	<u>41,610,751.96</u>
Reserve for Receivables		5,358,517.21	3,829,968.04
Fund Balance		<u>65,604,599.81</u>	<u>58,281,437.04</u>
		<u>70,963,117.02</u>	<u>62,111,405.08</u>
Reserve for Fixed Assets Group		<u>443,706,938.35</u>	<u>418,845,976.74</u>
Total Liabilities and Reserves		<u>\$ 558,150,676.67</u>	<u>522,568,133.78</u>

See accompanying Notes to Financial Statements.

COUNTY OF MONMOUTH**Exhibit A-1****CURRENT FUND****STATEMENT OF OPERATIONS AND****CHANGE IN FUND BALANCE****YEARS ENDED DECEMBER 31, 2001 AND 2000**

	<u>Ref.</u>	<u>Year 2001</u>	<u>Year 2000</u>
<u>Revenue and Other Income</u>			
Fund Balance Utilized	A-2	\$ 35,000,000.00	35,000,000.00
Miscellaneous Revenue Anticipated	A-2	144,425,066.90	128,571,126.75
Receipts from Current Taxes	A-2,6	218,585,192.00	201,529,528.00
Non-Budget Revenue	A-2	14,957,121.73	14,930,954.41
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-10	10,272,731.79	8,523,139.20
Current Appropriations Cancelled	A-3	3,595.39	28,668.68
Adjustments to Accounts Payable	A-13	88,866.82	-
Deferred Charges to Future Taxation	A-15		470,000.00
Total Revenue and Other Income		<u>423,332,574.63</u>	<u>389,053,417.04</u>
<u>Expenditures</u>			
Budget Appropriations	A-3	<u>381,009,411.86</u>	<u>349,888,842.09</u>
Excess in Revenue		42,323,162.77	39,164,574.95
Fund Balance, Beginning of Year	A	<u>58,281,437.04</u>	<u>54,116,862.09</u>
		100,604,599.81	93,281,437.04
Less: Utilized as Revenue	A-2	<u>35,000,000.00</u>	<u>35,000,000.00</u>
Fund Balance, End of Year	A	<u>\$ 65,604,599.81</u>	<u>58,281,437.04</u>

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 1 of 13

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Anticipated</u> <u>Revenue</u>	<u>Realized</u>	<u>Excess or</u> <u>(Deficit)</u>
Surplus Anticipated	A-1	\$ 35,000,000.00	35,000,000.00	
<u>Miscellaneous Revenues - Local Revenues</u>				
County Clerk		5,000,000.00	7,673,788.89	2,673,788.89
Surrogate		300,000.00	550,672.02	250,672.02
Sheriff		725,000.00	678,700.40	(46,299.60)
Interest on Investments and Deposits		3,700,000.00	9,202,998.80	5,502,998.80
Parks and Recreation		5,200,000.00	6,063,761.76	863,761.76
M.C. County Care Center - Geraldine L. Thompson Division		7,000,000.00	8,260,386.08	1,260,386.08
M.C. County Care Center - John L. Montgomery Division		9,500,000.00	10,554,248.83	1,054,248.83
Data Processing - Board of Social Services		100,000.00	115,233.00	15,233.00
Receipts, Rental of County Owned Properties		100,000.00	236,565.25	136,565.25
Indirect Cost Recovery		830,000.00	1,663,844.94	833,844.94
USDA Reimbursement, Youth Detention Center		30,000.00	55,839.74	25,839.74
Maintenance in Lieu of Rent, Division of Social Services		1,029,180.00	1,029,183.00	3.00
Recovery of Fringe Benefits		3,900,000.00	4,601,501.87	701,501.87
Lease, Workmen's Compensation Court		100,000.00	114,879.96	14,879.96
Intoxicated Driver Resource Center		125,000.00	201,301.00	76,301.00
Monmouth County Reclamation Center Utility - Equipment Leases		4,000,000.00	4,505,316.00	505,316.00
Division of Social Services		2,000,000.00	2,846,968.58	846,968.58
Total Local Revenues		43,639,180.00	58,355,190.12	14,716,010.12

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 2 of 13

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<u>Miscellaneous Revenues - State Aid</u>				
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-3,8	2,227,010.00	2,227,010.00	
State Aid - County Vocational School Bonds (N.J.S.A. 18A:58-33.22)	A-3,8	180,855.00	180,855.00	
Reimbursement, Mental Health Administrator's Salary		12,000.00	12,000.00	
Reimbursement, State Inmates at Correctional Institution		3,017,000.00	2,336,778.68	(680,221.32)
Division of Economic Assistance - Earned Income Grant		16,500,000.00	19,363,420.39	2,863,420.39
Total State Aid		21,936,865.00	24,120,064.07	2,183,199.07
<u>Miscellaneous Revenues - 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		3,717,467.00	3,717,467.00	
Supplemental Social Security Income		841,000.00	600,407.00	(240,593.00)
<u>Psychiatric Facilities (C.73, P.L. 1990)</u>				
Maintenance of Patients in State Institutions for:				
Mental Diseases		4,465,073.00	4,465,073.00	
Mentally Retarded		7,757,383.00	7,757,383.00	
Board of County Patients in State and Other Institutions		6,685.00	263,443.85	256,758.85
Total - State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		16,787,608.00	16,803,773.85	16,165.85

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 3 of 13

STATEMENT OF REVENUESYEAR ENDED DECEMBER 31, 2001(STATUTORY BASIS)

<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</u>			
<u>State of New Jersey - Department of Health and Senior Services</u>			
Monmouth County Office on Aging Comprehensive Area Plan Grant	3,985,602.21	3,985,602.21	
CAP/NJEH Medicaid Case Management - CY 2001	82,500.00	82,500.00	
Intergenerational School Breakfast Program - 01-426-CHS-C-0	77,000.00	77,000.00	
Alcoholism Services Plan - CY '01, 01-541-ADA-C-0	921,121.00	921,121.00	
<u>State of New Jersey - Governor's Council on Alcohol</u>			
<u>and Drug Abuse</u>			
Alliance Prevention - CY '01	571,614.00	571,614.00	
<u>State of New Jersey - Department of Community Affairs</u>			
DCR - ROID (MCOOH) & (MOCEANS), CY '01, 01-3704-00	12,000.00	12,000.00	
Homelessness Prevention Program, #00-1239-00	44,905.00	44,905.00	
REDI, FY 2002, County Challenge	40,000.00	40,000.00	
Life Skills Training, #01-5405-00	45,000.00	45,000.00	
M26 Bus Subsidy, #01-5311-00	20,000.00	20,000.00	

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 4 of 13

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	<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 - New Jersey Transit Corporation</u>				
FTA - Section 5311 - FY 2002		159,504.00	159,504.00	
Senior Citizen and Disabled Resident Transportation Program - CY '01		1,516,006.00	1,516,006.00	
Timetable Distribution - FY '02		10,000.00	10,000.00	
Work First New Jersey		495.85	495.85	
JARC, Broker Expansion, FY '00		95,182.00	95,182.00	
<u>New Jersey Institute of Technology - North Jersey</u>				
<u>Transportation Planning Authority</u>				
Sub-Regional transportation Planning Program - FY '02		126,405.00	126,405.00	
Bridge MA-14 Scoping Project		175,000.00	175,000.00	
Bridge S-17 Scoping Project		350,000.00	350,000.00	
<u>State of New Jersey - Department of Transportation</u>				
1999 Bridge Bond Program		15,000,000.00	15,000,000.00	
1983/1989 Bridge Bond Program		599,272.86	599,272.86	
TTF - 2001 Capital Transportation Program		4,584,000.00	4,584,000.00	
Matawan Road Improvement		769,182.50	769,182.50	

COUNTY OF MONMOUTH

Exhibit A-2

Sheet 5 of 13

CURRENT FUNDSTATEMENT OF REVENUESYEAR ENDED DECEMBER 31, 2001(STATUTORY BASIS)

	<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 Human Services</u>				
DYFS:				
Youth Detention Center - CY '01 - 01BFNC		34,807.00	34,807.00	
Human Services Advisory Council - CY '01 - 01AVNC		60,846.00	60,846.00	
Multidisciplinary Team (MDT) Coordinator - FY '01 - 01DINC		27,500.00	27,500.00	
Multidisciplinary Team (MDT) Coordinator - FY '02 - 02DINC		27,500.00	27,500.00	
Family Court, Grants-In-Aid - CY '01 - 01CINN		7,273.00	7,273.00	
Work First New Jersey - CY '00 - FINZ0C		208,687.00	208,687.00	
Work First New Jersey - CY '01 - FINZ1C		2,878,509.00	2,878,509.00	
Title IV-D Reimbursement Agreement - FY '02		316,435.00	316,435.00	
DFD:				
Social Services for the Homeless - CY '01 - HINZ01C		695,167.00	695,167.00	
DMHS:				
Mental Health Board FY '02		6,000.00	6,000.00	
Project Transition/Path - CY '00 - S1202039		3,581.00	3,581.00	
Project Transition/Path - CY '01 - S1202039		262,881.00	262,881.00	
CIACC / CART - CY '01, 20213		39,657.00	39,657.00	
Mica Training - FY '01		4,948.00	4,948.00	
UMDNJ - Traumatic Loss Intervention - CY 2001		5,000.00	5,000.00	

COUNTY OF MONMOUTH

CURRENT FUND

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

Miscellaneous Revenues - Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations - (Continued)
State of New Jersey - Division of Law & Public Safety
 Election Board Poll Workers, Chapter 245 Increase
 DCJ - Victim Witness Advocacy - FY '01
 DCJ - Victim Assistance Project - FY '00, Bridge Funding
 DCJ - Victim Assistance Project - FFY '00, V-13-99
 SANE - FY '00, V-36-99S
 Multi-Jurisdictional Narcotics Task Force - FY '01
 DCJ-LLEBG - Megan's - FFY 99, LLE-113-99
 DCJ-LLEBG - Megan's - FFY 00, LLE-13-00
 DCJ - Body Armor Replacement Fund - FY 2000
 DCJ - Insurance Fraud Program - FY '02
 DCJ - Child Advocacy Center, FY '02
 DCJ - Community Justice Program, CJ-10-01
 DSP - Hurricane Evacuation Resources
 DSP - OEM - Hazmat Team Database
 DSP - OEM - Evacuation Exercise Project
 DSP - FEMA - West Nile Virus Emergency
 DHTS - Safe Cargo, OP01-45-01-02

<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
	180,000.00	180,000.00	
	24,600.00	24,600.00	
	16,134.00	16,134.00	
	134,134.00	134,134.00	
	24,399.00	24,399.00	
	209,688.00	209,688.00	
	40,099.00	40,099.00	
	38,251.00	38,251.00	
	52,332.83	52,332.83	
	25,000.00	25,000.00	
	150,000.00	150,000.00	
	32,000.00	32,000.00	
	9,881.00	9,881.00	
	1,000.00	1,000.00	
	9,000.00	9,000.00	
	172,371.32	172,371.32	
	1,000.00	1,000.00	

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 7 of 13

STATEMENT OF REVENUESYEAR ENDED DECEMBER 31, 2001(STATUTORY BASIS)

	<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 - Juvenile Justice Commission</u>				
State / Community Partnership - CY '01 - 01-SCP-PM/PS-17		377,307.00	377,307.00	
Bullying Prevention		200,000.00	200,000.00	
Family Court - CY '01, 01-FC-17		92,821.00	92,821.00	
Juvenile Accountability Incentive Block Grant - 13-00		210,663.00	210,663.00	
MCYDC, SFEA, FY 2001		168,000.00	168,000.00	
MCYDC, SFEA, FY 2002		178,500.00	178,500.00	
<u>State of New Jersey - Department of Environmental Protection</u>				
Clean Communities Program - CY '01		88,407.00	88,407.00	
Recycling Program - REC-94-13 - Project Income		7,789.00	7,789.00	
Scrap Tire Management Fund - CY 2001		127,123.94	127,123.94	
Wastewater Management Plan - FY 2001		50,000.00	50,000.00	
Pump-Out Facility - FG 00-055		5,000.00	5,000.00	
DFP - Tree Planting Project #PF01-098		4,095.45	4,095.45	
<u>State of New Jersey - Department of Labor</u>				
Job Training Partnership Act - PY '99		55,257.53	55,257.53	
Workforce Investment Act - PY '00		150,343.00	150,343.00	
Workforce Investment Act - PY '01		2,431,238.00	2,431,238.00	

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 8 of 13

STATEMENT OF REVENUESYEAR ENDED DECEMBER 31, 2001(STATUTORY BASIS)

	<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 - Office of Emergency Telecommunication</u>				
<u>Services</u>				
911 Coordinator, FY '01		25,000.00	25,000.00	
<u>State of New Jersey - Historical Commission</u>				
News Video Project, RPM01-049		20,000.00	20,000.00	
<u>State of New Jersey - Commerce and Economic Growth</u>				
<u>Commission</u>				
Cooperative Marketing Grant, FY '01		5,000.00	5,000.00	
<u>United States - Department of Housing and Urban Development</u>				
Housing Counseling, FY '00, HC00-0398-109		15,391.00	15,391.00	
Housing Counseling, FY '01, HC01-0398-123		14,578.00	14,578.00	
Dover Township / MCDSS - HOPWA - FY '00		410,795.00	410,795.00	
<u>United States - Department of Justice Assistance</u>				
Bullet Proof Vest Partnership Grant Program (BVPGP)		26,577.12	26,577.12	
<u>United States - Department of Agriculture</u>				
NRCE, RCE - Farm Stewardship, CY '01		7,600.00	7,600.00	
<u>Partnership For the Delaware Estuary, Inc.</u>				
Stream and Watershed Identification Project #01-27		5,000.00	5,000.00	
<u>Naval Weapons Station Earle</u>				
MCMC - Lyme Disease - FY '00/01		21,000.00	21,000.00	

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 9 of 13

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	<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 - Office of Emergency Telecommunication</u>				
<u>Monmouth County Community Against Tobacco Coalition</u>		500.00	500.00	
<u>MCPO Task Force - Tobacco Control Program</u>				
<u>Donations</u>				
<u>Monmouth County Sheriff's K-9 Unit</u>		75.00	75.00	
<u>Total - Special Items of General Revenue Anticipated with Prior Written</u>				
<u>Consent of Director of Local Government Services - Public and Private</u>				
<u>Revenues Offset with Appropriations</u>		39,581,532.61	39,581,532.61	-
<u>Miscellaneous Revenues - Special Items of General Revenue</u>				
<u>Anticipated with Prior Written Consent of Director of Local</u>				
<u>Government Services - Public and Private Revenues Offset</u>				
<u>with Appropriations - Other Special Items</u>				
<u>Motor Vehicle Fines (N.J.S.A. 39:5-41)</u>		3,638,122.79	3,638,122.79	
<u>Accrued Interest on Bonds</u>		40,911.46	40,911.46	
<u>Supplemental Medicaid Assistance</u>		1,800,000.00	1,885,472.00	85,472.00
<u>Total Special Items of General Revenue Anticipated with Prior Written</u>				
<u>Consent of Director of Local Government Services - Other</u>		5,479,034.25	5,564,506.25	85,472.00
<u>Special Items</u>				

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 10 of 13

STATEMENT OF REVENUESYEAR ENDED DECEMBER 31, 2001(STATUTORY BASIS)

	Ref.	Anticipated Revenue	Realized	Excess or (Deficit)
Total Miscellaneous Revenues	A-1	127,424,219.86	144,425,066.90	17,000,847.04
Subtotal General Revenues		162,424,219.86	179,425,066.90	17,000,847.04
Amount to be Raised by Taxation - County Purpose Tax	A-1	218,585,192.00	218,585,192.00	
Total General Revenues		381,009,411.86	398,010,258.90	17,000,847.04
Non Budget Revenues	A-1		14,957,121.73	14,957,121.73
Total Revenues		\$ 381,009,411.86	412,967,380.63	31,957,968.77

COUNTY OF MONMOUTH**Exhibit A-2****CURRENT FUND****Sheet 11 of 13****STATEMENT OF REVENUES****YEAR ENDED DECEMBER 31, 2001****(STATUTORY BASIS)****Ref.****Miscellaneous Revenue Not Anticipated**

Garnishment Service Charge	\$ 7,189.27
Rent from Newspaper Reporters Booth	480.00
Voter Registration	9,554.22
Construction Board of Appeals	2,800.00
Pay Telephone Station Commissions	391,314.90
MCTB Clinic	525.74
Engineers Plans and Specifications	8,270.00
Vending Machine Commissions	52,908.64
Autopsy Fees	3,233.00
Planning Board Receipts	6,309.58
Miscellaneous Unanticipated Revenues	622,204.40
Sale of Election Maps	188.00
Judgments	4,393.55
MCHS - Annual Conference/Reception	6,605.00
Salary and Fringe Reimbursements	201,056.92
Interest - Sheriff's Account	68,829.13
Damages to County Property	24,967.72
Purchase of Lists, Records, etc.	2,352.25
Auction Sales	66,861.50
Inmate Transportation	960.00
Developers Agreement	5,400.00
Payment in Lieu of Taxes	2,003.00
Sale of County Merchandise, Property, etc.	29,807.33
Permit Fees	17,575.00
Appropriation Refunds	1,333,551.88
Appropriation Refunds - Agricultural Easements	85,073.71
Unanticipated Grant Receipts	310,145.85
Insurance Reimbursements	322,712.25
Telephone Refunds	804.32
MC Police Computer	193,892.42
Copier Receipts	45,854.75
Fire Academy - Course Requirements	610.00

COUNTY OF MONMOUTH

19.

Exhibit A-2

CURRENT FUND

Sheet 12 of 13

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

Ref.

Planning Board:

Site Plan Revision Fees	44,400.00
Site Plan Inspection Fees	18,225.54
Subdivision Initial Application Fees	221,055.10
Reimbursement for Motor Pool	275,674.34
Reimbursement for Single Audit Costs	40,032.00
Data Processing Costs - Mod IV Tax System	82,507.83
Consumer Affairs - Tax Force Fines	3,750.00
Consumer Affairs - US CPSC	500.00
Comm. Reg. Elections - Twp. Reimb. (Ch. 278/95)	87,646.45
County Clerk Election - Twp. Reimb. (Ch. 278/95)	17,767.47
Board of Elections- Twp. Reimb. (Ch. 278/95)	25,598.72
Probation Fines	40,899.57
Information Services - Print Shop Reimbursement	155,520.95
Bail Bond Forfeitures	658,448.17
Juror Compensation Fund	14,944.00
Interest on County Clerk's Account	15,002.76
Office of Emerg. Mgt - State Reimb.	30,000.00
Probation - Sheriff Labor Assistance Prog. (SLAP)	696.00
Voter Machine Rental	3,282.50
NJAOC - Service Agreements	518,150.99
Drunk Driving Enforcement Fund - NJDLPS (Div. MV)	463.24
Primary Election - Postage Reimbursement	34,951.36
MCDOT - Howell Township Agreement	32,000.00
MC DOT - Agency Receipts	294,921.88
Police Academy - Tuition	92,362.00
911 Program, Police Radio - Municipal Receipts	746,656.34
MCPO - Restitution Collections	6,874.86
Employee Fines / Fees	23,412.33
MCCI - Inmate Fees	162,691.95
MCCI - SSA Reimbursement	28,600.00
MCCI - Inmate Medical Co-Pay Program	34,423.68
MCCI - Donations	1,567.00

COUNTY OF MONMOUTH

20.

Exhibit A-2

CURRENT FUND

Sheet 13 of 13

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	<u>Ref.</u>	
MCCI - Inmate Industry Production		9,812.50
One Easy E-Link Membership Fees		55,624.17
NJDHS/DYFS-Project Open House Reimbursement		12,232.60
GIS A/R Munic/Others - Excess		131,582.00
Licensing Agreements - Fiber Optics Cables		34,319.00
MCCI - Inmate Commissary Account		91,787.90
DJP Treas. - SCAAP		919,174.00
MC Care Center - JLMMH - Donations		1,230.00
MC Care Center - GLT - Donations		1,705.00
MCCI - Vermont Prisoner's Reimbursement		60,102.50
Reimbursements - Federal Inmates at Correction Center		2,228,055.00
MCCI - Marlboro/New Hope Meal Reimbursement		43,390.80
MCPO - US DOJ, DEA Reimbursement		6,073.55
MCMEC - Interlocal Services Agreements		10,077.52
FEMA - WTC Disaster Reimb.		140,861.83
MCPO - CERT		16,000.00
MCDSS:		
Miscellaneous Unanticipated Revenue		45,557.77
Salary & Fringe Reimbursements		1,848.00
Jury Duty/Employee S & W Reimbursement		140.00
Total Amount of Miscellaneous Revenues Not Anticipated	A-4	11,351,035.50
County Added and Omitted Taxes	A-7	3,606,086.23
	A-1	<u>\$14,957,121.73</u>

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 1 of 18

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
General Government					
Office of County Administrator					
Salaries and Wages	\$ 221,775.00	259,775.00	238,687.17	21,087.83	
Other Expenses	102,700.00	102,700.00	88,049.12	14,650.88	
Research, Technical and Consulting Services					
Other Expenses	800,000.00	800,000.00	718,461.00	81,539.00	
Purchasing Department					
Salaries and Wages	586,306.00	596,306.00	595,553.18	752.82	
Other Expenses	25,400.00	30,400.00	27,457.08	2,942.92	
Public Information					
Salaries and Wages	135,051.00	141,051.00	138,560.49	2,490.51	
Other Expenses	36,850.00	36,850.00	25,368.44	11,481.56	
Personnel Department					
Salaries and Wages	730,108.00	734,108.00	734,056.15	51.85	
Other Expenses	112,293.00	112,293.00	105,140.92	7,152.08	
Youth Employment Program					
Salaries and Wages	281,000.00	281,000.00	255,299.38	25,700.62	
Board of Chosen Freeholders					
Salaries and Wages	126,000.00	126,000.00	126,000.00		
Other Expenses	3,655.00	3,655.00	2,252.47	1,402.53	
Clerk of the Board					
Salaries and Wages	518,855.00	552,855.00	546,700.61	6,154.39	
Other Expenses	69,270.00	76,270.00	68,413.49	7,856.51	

COUNTY OF MONMOUTH

Exhibit A-3

CURRENT FUND

Sheet 2 of 18

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Office of the County Clerk					
Salaries and Wages	1,981,029.00	2,066,029.00	2,045,364.10	20,664.90	
Other Expenses	291,691.00	291,691.00	222,171.37	69,519.63	
Finance Department					
Salaries and Wages	900,919.00	949,919.00	949,067.19	851.81	
Other Expenses	244,000.00	244,000.00	194,428.02	49,571.98	
Indirect Cost Allocation Plan					
Other Expenses	20,000.00	20,000.00	19,000.00	1,000.00	
Department of Information Services					
Salaries and Wages	1,766,352.00	1,876,352.00	1,875,428.19	923.81	
Other Expenses	1,921,672.00	2,051,672.00	1,997,906.36	53,765.64	
Office of the County Counsel					
Other Expenses	2,100,000.00	2,100,000.00	2,007,006.27	92,993.73	
Office of County Adjuster					
Salaries and Wages	80,860.00	86,860.00	86,798.88	61.12	
Other Expenses	1,000.00	1,000.00	847.46	152.54	
Economic Development & Tourism					
Salaries and Wages	327,245.00	342,245.00	341,185.11	1,059.89	
Other Expenses	66,426.00	66,426.00	62,291.24	4,134.76	
Contribution to Soil Conservation District (N.J.S. 4:24(1))					
Other Expenses	4,600.00	4,600.00	4,600.00		
Other Insurance Premiums					
Other Expenses	3,683,000.00	2,833,000.00	2,369,243.59	463,756.41	
Worker's Compensation					
Other Expenses	4,950,000.00	4,433,000.00	4,248,711.91	184,288.09	
Group Insurance Plan					
Other Expenses	22,500,000.00	22,000,000.00	21,866,365.03	133,634.97	

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 3 of 18

CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Office of the County Prosecutor					
Salaries and Wages	15,063,557.00	15,358,557.00	15,295,129.00	63,428.00	
Other Expenses	1,199,572.00	1,199,572.00	1,060,728.96	138,843.04	
Total - General Government Functions	60,851,186.00	59,778,186.00	58,316,272.18	1,461,913.82	-
Judiciary					
Office of County Surrogate					
Salaries and Wages	597,451.00	614,451.00	612,078.36	2,372.64	
Other Expenses	15,813.00	15,813.00	14,052.40	1,760.60	
Total Judiciary	613,264.00	630,264.00	626,130.76	4,133.24	-
Regulation					
Sheriff's Office					
Salaries and Wages	5,535,286.00	5,955,286.00	5,954,364.24	921.76	
Other Expenses	292,606.00	292,606.00	274,002.65	18,603.35	
Sheriff's Office - Police Radio					
Salaries and Wages	1,862,029.00	1,897,029.00	1,888,929.73	8,099.27	
Other Expenses	243,670.00	243,670.00	209,997.03	33,672.97	
Weights and Measures					
Salaries and Wages	348,356.00	338,356.00	321,213.85	17,142.15	
Other Expenses	3,175.00	3,175.00	2,810.81	364.19	
Board of Taxation					
Salaries and Wages	265,709.00	277,709.00	276,544.74	1,164.26	
Other Expenses	11,551.00	11,551.00	9,879.54	1,671.46	
Medical Examiner					
Salaries and Wages	616,376.00	676,376.00	661,926.38	14,449.62	
Other Expenses	220,050.00	220,050.00	176,295.39	43,754.61	

COUNTY OF MONMOUTH

Exhibit A-3

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CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
County Clerk (Elections)					
Salaries and Wages	120,807.00	115,807.00	114,323.22	1,483.78	
Other Expenses	31,800.00	31,800.00	18,920.63	12,879.37	
Superintendent of Elections					
Salaries and Wages	1,227,493.00	1,222,493.00	1,204,611.33	17,881.67	
Other Expenses	327,078.00	327,078.00	299,867.94	27,210.06	
Board of Elections					
Salaries and Wages	662,197.00	660,197.00	631,177.39	29,019.61	
Other Expenses	108,530.00	108,530.00	92,631.79	15,898.21	
Fire Marshall (N.J.S. 40A:14-1)					
Salaries and Wages	362,915.00	380,915.00	380,127.79	787.21	
Other Expenses	38,723.00	38,723.00	34,050.71	4,672.29	
Planning Board (N.J.S. 40A:27-3)					
Salaries and Wages	1,284,278.00	1,244,278.00	1,222,340.81	21,937.19	
Other Expenses	40,937.00	40,937.00	28,886.91	12,050.09	
Police Academy and Firing Range					
Salaries and Wages	260,512.00	250,512.00	245,955.82	4,556.18	
Other Expenses	76,664.00	76,664.00	64,102.89	12,561.11	
Department of Consumer Affairs					
Salaries and Wages	253,744.00	252,744.00	249,917.37	2,826.63	
Other Expenses	6,018.00	6,018.00	4,553.87	1,464.13	
Police Computer					
Salaries and Wages	211,343.00	215,343.00	211,197.45	4,145.55	
Other Expenses	555,122.00	555,122.00	336,527.37	218,594.63	
Total Regulation	14,966,969.00	15,442,969.00	14,915,157.65	527,811.35	-

COUNTY OF MONMOUTHCURRENT FUNDSTATEMENT OF EXPENDITURESYEAR ENDED DECEMBER 31, 2001(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
<u>Public Works Functions</u>					
County Engineer	1,569,814.00	1,599,814.00	1,584,090.27	15,723.73	
Salaries and Wages					
Other Expenses	85,415.00	85,415.00	51,045.67	34,369.33	
Office of Emergency Management					
Salaries and Wages	181,592.00	182,592.00	180,688.32	1,903.68	
Other Expenses	7,593.00	7,593.00	7,420.02	172.98	
County Road Maintenance					
Salaries and Wages	4,512,906.00	5,012,906.00	4,889,214.50	123,691.50	
Other Expenses	983,466.00	983,466.00	892,009.56	91,456.44	
County Bridge Maintenance					
Salaries and Wages	1,464,477.00	1,654,477.00	1,636,857.92	17,619.08	
Other Expenses	223,382.00	223,382.00	189,328.34	34,053.66	
Director of Public Works and Engineering					
Salaries and Wages	238,579.00	245,579.00	243,676.19	1,902.81	
Other Expenses	2,529.00	2,529.00	645.59	1,883.41	
Traffic Safety Engineering					
Salaries and Wages	1,317,550.00	1,307,550.00	1,294,337.41	13,212.59	
Other Expenses	255,389.00	255,389.00	171,197.18	84,191.82	
Shade Tree Commission					
Salaries and Wages	1,149,174.00	1,159,174.00	1,141,351.52	17,822.48	
Other Expenses	132,535.00	132,535.00	102,628.02	29,906.98	
Central Mail Room					
Salaries and Wages	145,566.00	163,566.00	161,932.99	1,633.01	
Other Expenses	802,200.00	802,200.00	774,926.21	27,273.79	

COUNTY OF MONMOUTH

Exhibit A-3

CURRENT FUND

Sheet 6 of 18

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Buildings and Grounds	4,475,119.00	4,975,119.00	4,953,540.00	21,579.00	
Salaries and Wages	8,363,320.00	9,163,320.00	9,000,185.01	163,134.99	
Other Expenses					
Central Motor Pool	1,168,495.00	1,243,495.00	1,235,433.67	8,061.33	
Salaries and Wages	2,683,600.00	2,683,600.00	2,467,538.71	216,061.29	
Other Expenses					
Telephone Exchange	85,052.00	100,052.00	97,039.74	3,012.26	
Salaries and Wages	875,140.00	1,025,140.00	809,790.14	215,349.86	
Other Expenses					
Total Public Works Function	30,722,893.00	33,008,893.00	31,884,876.98	1,124,016.02	-
Correctional and Youth Services					
Office of the Director	448,522.00	489,522.00	488,726.74	795.26	
Salaries and Wages					
Correctional Institution	21,491,822.00	21,816,822.00	21,750,947.76	65,874.24	
Salaries and Wages	8,945,724.00	9,445,724.00	9,122,779.80	322,944.20	
Other Expenses					
Youth Detention Center	3,107,926.00	3,067,926.00	3,045,254.58	22,671.42	
Salaries and Wages	512,400.00	512,400.00	462,305.78	50,094.22	
Other Expenses					
Total Correctional and Youth Services	34,506,394.00	35,332,394.00	34,870,014.66	462,379.34	-
Human Services and Health Functions					
Aid to Volunteer Rescue and Ambulance Squads (N.J.S. 40:5-2)	17,400.00	17,400.00	14,700.00	2,700.00	
Other Expenses					
Mosquito Extermination Commission (N.J.S. 26:9-13 et seq.)	1,947,181.00	1,947,181.00	1,947,181.00		
Other Expenses					

COUNTY OF MONMOUTHCURRENT FUNDSTATEMENT OF EXPENDITURESYEAR ENDED DECEMBER 31, 2001(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Division of Social Services Administration					
Salaries and Wages	22,169,657.00	22,169,657.00	20,276,870.72	1,892,786.28	
Other Expenses	16,321,270.00	16,321,270.00	14,343,767.02	1,977,502.98	
Assistance for Dependent Children - County Share					
Other Expenses	316,937.00	316,937.00	95,000.00	221,937.00	
Assistance for Social Security Recipients					
Other Expenses	841,000.00	841,000.00	765,000.00	76,000.00	
Monmouth County Department of Health Care Facilities					
Salaries and Wages	514,966.00	414,966.00	388,580.88	26,385.12	
Other Expenses	5,500,650.00	5,500,650.00	4,939,427.91	561,222.09	
Monmouth County Care Centers - Geraldine L. Thompson					
Medical Home					
Salaries and Wages	5,275,240.00	5,350,240.00	5,327,589.33	22,650.67	
Monmouth County Care Centers - John L. Montgomery					
Medical Home					
Salaries and Wages	7,321,508.00	7,071,508.00	7,003,442.62	68,065.38	
Division of Mental Health (N.J.S. 40A:5-29)					
Salaries and Wages	183,512.00	185,512.00	181,556.29	3,955.71	
Other Expenses	1,674,197.00	1,674,197.00	1,220,716.17	453,480.83	
New Jersey Division of Youth and Family Services					
Other Expenses	3,717,467.00	3,717,467.00	3,717,467.00		
Department of Human Services					
Salaries and Wages	307,133.00	309,133.00	303,930.67	5,202.33	
Other Expenses	15,800.00	15,800.00	10,205.68	5,594.32	

COUNTY OF MONMOUTH

Exhibit A-3

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CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Division on Planning and Resource Development					
Salaries and Wages	55,000.00	59,000.00	57,762.34	1,237.66	
Other Expenses	4,110.00	4,110.00	3,519.27	590.73	
Public Health Service (N.J.S. 40A:13-1)					
Other Expenses	1,071,192.00	1,071,192.00	987,086.24	84,105.76	
Office of Disabilities					
Salaries and Wages	111,393.00	112,393.00	108,055.28	4,337.72	
Other Expenses	4,925.00	4,925.00	3,792.04	1,132.96	
Aid to Disabilities (N.J.S. 40A:48-914A)					
Other Expenses	289,872.00	289,872.00	263,001.33	26,870.67	
Division of Alcohol and Drug Abuse Services (N.J.S. 40A:988-1)					
Salaries and Wages	155,072.00	162,072.00	160,959.98	1,112.02	
Other Expenses	624,388.00	624,388.00	538,108.67	86,279.33	
Intoxicated Driver Resource Center					
Salaries and Wages	119,409.00	122,409.00	120,206.48	2,202.52	
Other Expenses	78,831.00	78,831.00	67,404.81	11,426.19	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30A:4 -79) County Share					
Other Expenses	1,125,115.00	1,125,115.00	1,125,115.00		
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30A:4 -79) State Share					
Other Expenses	4,500,462.00	4,500,462.00	4,500,462.00		
Maintenance of Patients in State Institutions for Developmental Disabilities (N.J.S. 30A:4-79)					
Other Expenses	8,087,613.00	7,961,613.00	7,961,598.00	15.00	

COUNTY OF MONMOUTH

Exhibit A-3

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CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
War Veterans Burial and Grave Decorations					
Salaries and Wages	10,095.00	7,095.00	6,049.43	1,045.57	
Other Expenses	25,684.00	25,684.00	19,254.35	6,429.65	
Office on Aging					
Salaries and Wages	132,891.00	144,891.00	143,307.30	1,583.70	
Other Expenses	13,989.00	13,989.00	11,535.53	2,453.47	
Office on Aging - SCAT (Special Citizens Area Transportation)					
Salaries and Wages	544,646.00	444,646.00	413,753.09	30,892.91	
Other Expenses	816,522.00	816,522.00	711,245.79	105,276.21	
Environmental Health Act - Contractual (N.J.S. 26:3A221)					
Monmouth County Department of Health					
Other Expenses	1,000,000.00	1,000,000.00	1,000,000.00		
Total Human Services and Health	84,895,127.00	84,422,127.00	78,737,652.22	5,684,474.78	-
Park and Recreation Function					
Department of Parks and Recreation					
Salaries and Wages	13,156,286.00	13,564,286.00	13,479,541.93	84,744.07	
Other Expenses	2,478,592.00	2,478,592.00	2,398,201.14	80,390.86	
Total Recreation	15,634,878.00	16,042,878.00	15,877,743.07	165,134.93	-
Education Function					
Historical Commission					
Salaries and Wages	13,500.00	13,500.00	13,375.00	125.00	
Other Expenses	274,650.00	300,650.00	287,164.85	13,485.15	
Youth, Education, Recreation and Welfare					
Other Expenses	131,391.00	131,391.00	121,124.74	10,266.26	
Aid to Monmouth County Audio Visual Aids Comm.					
Other Expenses	6,722.00	6,722.00	6,722.00		

COUNTY OF MONMOUTH

Exhibit A-3

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CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
M.C. Community College Brookdale (N.J.S. 18A:64A)	22,169,912.00	22,169,912.00	22,169,912.00		
Other Expenses					
Reimbursement for Residents Attending Out of County					
Two Year Colleges (N.J.S. 18A:64A)					
Other Expenses	400,000.00	185,000.00	97,040.85	87,959.15	
Cooperative Extension Service					
Salaries and Wages	334,683.00	374,683.00	358,029.64	16,653.36	
Other Expenses	15,059.00	15,059.00	12,090.55	2,968.45	
Vocational Schools					
8,855,120.00	8,855,120.00	8,855,120.00	8,855,120.00		
Superintendent of Schools					
Salaries and Wages	311,261.00	323,261.00	322,670.40	590.60	
Other Expenses	20,528.00	20,528.00	13,531.74	6,996.26	
Total Education Functions	32,532,826.00	32,395,826.00	32,256,781.77	139,044.23	-
Other Common Operating Functions (Unclassified)					
Department of Transportation Subsidy - Interim					
Emergency Bus Subsidy Law (N.J.S. 27:1A)					
Other Expenses	40,000.00	40,000.00	38,016.67	1,983.33	
Aid to Legal Aid Society					
Other Expenses	15,000.00	15,000.00	15,000.00		
Provision for Salary Adjustments and New Employees					
Salaries and Wages	1,780,000.00				
Total-Other Common Operating Functions (Unclassified)	1,835,000.00	55,000.00	53,016.67	1,983.33	-
Subtotal Operations	276,558,537.00	277,108,537.00	267,537,645.96	9,570,891.04	-

COUNTY OF MONMOUTHCURRENT FUNDSTATEMENT OF EXPENDITURESYEAR ENDED DECEMBER 31, 2001(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
<u>Public and Private Programs Offset by Revenues</u>					
<u>State of New Jersey Department of Health and Senior Services</u>					
Monmouth County Office on Aging Comprehensive Area Plan Grant	4,378,554.21	4,378,554.21	4,378,554.21		
CAP/NJEH Medical Case Management	82,500.00	82,500.00	82,500.00		
Intergenerational School Breakfast Program - 01-426-CHS-C)-0	77,000.00	77,000.00	77,000.00		
Alcoholism Services Plan - CY '01, 01-541-ADA-C-0	921,121.00	921,121.00	921,121.00		
<u>State of New Jersey Governor's Council on Alcohol and Drug Abuse</u>					
Alliance Prevention - CY '01	571,614.00	571,614.00	571,614.00		
<u>State of New Jersey Department of Community Affairs</u>					
DCR - ROID (MCOOH) & (MOCEANS), CY '01, 01-3704 - 00	14,400.00	14,400.00	14,400.00		
Homelessness Prevention Program, #01-1239-01	44,905.00	44,905.00	44,905.00		
REDI, FY 2002, County Challenge	75,000.00	75,000.00	75,000.00		
Life Skills Training, #01-5405-00	45,000.00	45,000.00	45,000.00		
M26 Bus Subsidy, #01-5311-00	20,000.00	20,000.00	20,000.00		
Smart Growth Management Plan, Route 9, FY '00					
<u>State of New Jersey - New Jersey Transit Corporation</u>					
FTA - Section 5311 - FY 2002	212,072.00	212,072.00	212,072.00		
Senior Citizen and Disabled Resident Transportation Program - CY '01	1,516,006.00	1,516,006.00	1,516,006.00		
Timetable Distribution - FY '02	14,215.00	14,215.00	14,215.00		
Work First, New Jersey	495.85	495.85	495.85		
JARC, Broker Expansion, FY '00	100,182.00	100,182.00	100,182.00		

COUNTY OF MONMOUTH

Exhibit A-3

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CURRENT FUND

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
<u>New Jersey Institute of Technology - North Jersey</u>					
<u>Transportation Planning Authority</u>					
Sub-Regional Transportation Planning Program - FY '02	158,006.00	158,006.00	158,006.00		
Bridge MA-14 Scoping Project	175,000.00	175,000.00	175,000.00		
Bridge S-17 Scoping Project	350,000.00	350,000.00	350,000.00		
<u>State of New Jersey Department of Transportation</u>					
1999 Bridge Bond Program	15,000,000.00	15,000,000.00	15,000,000.00		
1983/1989 Bridge Bond Program	599,272.86	599,272.86	599,272.86		
TTF - 2001 Capital Transportation Program	4,584,000.00	4,584,000.00	4,584,000.00		
Matawan Road Improvement	769,182.50	769,182.50	769,182.50		
<u>State of New Jersey - Department of Human Services</u>					
DYFS - Youth Detention Center - CY '01 - 01BFNC	55,393.00	55,393.00	55,393.00		
DYFS - Human Services Advisory Council - CY '01 01AVNC	91,905.00	91,905.00	91,905.00		
DYFS - Multidisciplinary Team (MDT) Coor - FY '01 - 01DJNC	27,500.00	27,500.00	27,500.00		
DYFS - Multidisciplinary Team (MDT) Coor - FY '02 - 02DJNC	27,500.00	27,500.00	27,500.00		
DYFS - Family Court, Grants-In-Aid - CY '01 - 01CNNC	7,273.00	7,273.00	7,273.00		
DFD - Work First New Jersey, CY '00 - FINZ0C	208,687.00	208,687.00	208,687.00		
DFD - Work First New Jersey, CY '01 - FINZ1C	2,878,509.00	2,878,509.00	2,878,509.00		
DFD - Title IV-D Reimbursement Agreement - FY '02	367,313.50	367,313.50	367,313.50		
DFD - Social Services for the Homeless CY '01-HINZ01C	695,167.00	695,167.00	695,167.00		
DMHS - Mental Health Board - FY '02	6,000.00	6,000.00	6,000.00		
DMHS - Project Transition/Path CY '00 S1202039	3,581.00	3,581.00	3,581.00		
DMHS - Project Transition/Path CY '01 S1202039	382,824.00	382,824.00	382,824.00		
DMHS - CIACC/CART CY '01, 20213	39,657.00	39,657.00	39,657.00		
DMHS - Mica Training - FY '01	4,948.00	4,948.00	4,948.00		
DMHS - UMDNJ - Traumatic Loss Intervention - CY 2001	5,000.00	5,000.00	5,000.00		

COUNTY OF MONMOUTHCURRENT FUNDSTATEMENT OF EXPENDITURESYEAR ENDED DECEMBER 31, 2001(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
State of New Jersey - Division of Law and Public Safety					
Election Board Poll Workers, Chapter 245 Increase	180,000.00	180,000.00	180,000.00		
DCJ-Victim Advocacy, FY '01	24,600.00	24,600.00	24,600.00		
DCJ - Victim Assistance Project - FY '00, Bridge Funding	16,134.00	16,134.00	16,134.00		
DCJ - Victim Assistance Project - FY '00, V-13-99	134,134.00	134,134.00	134,134.00		
DCJ - SANE - FY '00, V-36-99S	24,399.00	24,399.00	24,399.00		
Multi-Jurisdictional Narcotics Task Force- FY '01	279,584.00	279,584.00	279,584.00		
LLEBG - Megan's Law - FFY 99, LLE- 113-99	44,555.00	44,555.00	44,555.00		
LLEBG - Megan's Law - FFY 00, LLE- 13-00	42,501.00	42,501.00	42,501.00		
Body Armor Replacement Fund - FY 2000	52,332.83	52,332.83	52,332.83		
DCJ - Insurance Fraud Program, FY '02	25,000.00	25,000.00	25,000.00		
DCJ - Child Advocacy Center, FY '02	150,000.00	150,000.00	150,000.00		
DCJ - Community Justice Program, CJ-10-01	32,000.00	32,000.00	32,000.00		
DSP - Hurricane Evacuation Resources	9,881.00	9,881.00	9,881.00		
DSP - Hazmat Team Database	1,000.00	1,000.00	1,000.00		
DSP - Evacuation Exercise Project	9,000.00	9,000.00	9,000.00		
DSP - FEMA West Nile Virus Emergency	172,371.32	172,371.32	172,371.32		
DHTS - Safe Cargo, OP01-45-01-02	1,000.00	1,000.00	1,000.00		
State of New Jersey - Juvenile Justice Commission					
State/Community Partnership - CY '01 - 01-SCP-PM/PS-17	413,798.00	413,798.00	413,798.00		
Bullying Prevention	200,000.00	200,000.00	200,000.00		
Family Court - CY '01, 01-FC-17	92,821.00	92,821.00	92,821.00		
Juvenile Accountability Incentive Block Grant, 13-00	210,663.00	210,663.00	210,663.00		
MCDYC, SFEA, FY 2001	168,000.00	168,000.00	168,000.00		
MCDYC, SFEA, FY 2002	178,500.00	178,500.00	178,500.00		

COUNTY OF MONMOUTH**CURRENT FUND****STATEMENT OF EXPENDITURES****YEAR ENDED DECEMBER 31, 2001****(STATUTORY BASIS)**

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
<u>State of New Jersey - Department of Environmental Protection</u>					
Clean Communities Program CY '01	88,407.00	88,407.00	88,407.00		
Recycling Grant - REC-94-13 Project Income	7,789.00	7,789.00	7,789.00		
Scrap Tire Management Fund - CY 2001	127,123.94	127,123.94	127,123.94		
Wastewater Management Plan - FY 2001	50,000.00	50,000.00	50,000.00		
Pump-Out Facility - FG 00-055	5,000.00	5,000.00	5,000.00		
DFP - Tree Planting Project #PF01- 098	4,095.45	4,095.45	4,095.45		
<u>State of New Jersey Department of Labor</u>					
Job Training Partnership Act - PY '99	55,257.53	55,257.53	55,257.53		
Workforce Investment Act - PY '00	150,343.00	150,343.00	150,343.00		
Workforce Investment Act - PY '01	2,431,238.00	2,431,238.00	2,431,238.00		
<u>State of New Jersey - Office of Emergency Telecommunications Services</u>					
911 Coordinator, FY '01	25,000.00	25,000.00	25,000.00		
<u>State of New Jersey - Historical Commission</u>					
News Video Project, RPM01-049	20,000.00	20,000.00	20,000.00		
<u>State of New Jersey - Commerce and Economic Growth Commission</u>					
Cooperative Marketing Grant, FY '01	10,000.00	10,000.00	10,000.00		
<u>U.S. Department of Housing and Urban Development</u>					
Housing Counseling, FY '00, HC00-0398-109	15,391.00	15,391.00	15,391.00		
Housing Counseling, FY '00, HC01-0398-123	14,578.00	14,578.00	14,578.00		
Dover Township/MCDSS - HOPWA - FY '00	410,795.00	410,795.00	410,795.00		
Home Investment Program - FY 2000	150,000.00	150,000.00	150,000.00		
<u>United States Bureau of Justice Assistance</u>					
Bullet Proof Vest Partnership Grant Program (BVPGP)	26,577.12	26,577.12	26,577.12		

COUNTY OF MONMOUTHCURRENT FUNDSTATEMENT OF EXPENDITURESYEAR ENDED DECEMBER 31, 2001(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
<u>United States Department of Agriculture</u>					
NRCS, RCE - Farm Stewardship, CY '01	7,600.00	7,600.00	7,600.00		
<u>Partnership for the Delaware Estuary, Inc.</u>					
Stream and Watershed Identification Project #01-27	5,000.00	5,000.00	5,000.00		
<u>Naval Weapons Station Earle</u>					
MCMC - Lyme Disease - FY '00/01	21,000.00	21,000.00	21,000.00		
<u>Monmouth County Community Against Tobacco Coalition</u>					
MCPO Task Force - Tobacco Control Program	500.00	500.00	500.00		
<u>Donations</u>					
Monmouth County Sheriff's K-9 Unit	75.00	75.00	75.00		
<u>Monmouth County</u>					
Matching Funds for Grants	83,704.50	83,704.50		83,704.50	
Total Public and Private Programs Offset by Revenues	40,681,532.61	40,681,532.61	40,597,828.11	83,704.50	-
Total Operations	317,240,069.61	317,790,069.61	308,135,474.07	9,654,595.54	-
Contingent	200,000.00	200,000.00	197,810.43	2,189.57	
Total Operations Including Contingent	317,440,069.61	317,990,069.61	308,333,284.50	9,656,785.11	-
<u>Detail</u>					
Salaries and Wages	130,180,399.00	131,320,399.00	128,571,310.92	2,749,088.08	
Other Expenses	187,259,670.61	186,669,670.61	179,761,973.58	6,907,697.03	
	317,440,069.61	317,990,069.61	308,333,284.50	9,656,785.11	-
<u>CAPITAL IMPROVEMENTS</u>					
Capital Improvement Fund	1,300,000.00	1,300,000.00	1,300,000.00		
Acquisition of Information Processing Equipment	2,000,000.00	2,000,000.00	1,812,809.72	187,190.28	

COUNTY OF MONMOUTHCURRENT FUNDSTATEMENT OF EXPENDITURESYEAR ENDED DECEMBER 31, 2001(STATUTORY BASIS)

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
<u>CAPITAL IMPROVEMENTS (Cont'd)</u>					
Acquisition of Trucks, Heavy Trucks, and Machinery:					
Central Motor Pool	55,000.00	55,000.00	55,000.00		
Shade Tree Commission	25,000.00	25,000.00	20,740.00	4,260.00	
Road Maintenance (Highway)	1,640,000.00	1,640,000.00	1,600,202.00	39,798.00	
Acquisition of Passenger Buses - S.C.A.T.	188,000.00	188,000.00	188,000.00		
Buildings and Grounds	130,000.00	130,000.00	35,000.00	95,000.00	
Traffic Safety	135,000.00	135,000.00	36,014.00	98,986.00	
Capital Improvements:					
Road Overlay	2,300,000.00	2,300,000.00	1,354,343.49	945,656.51	
Parks and Recreation	1,725,000.00	1,725,000.00	1,555,287.33	169,712.67	
Buildings and Grounds	4,000,000.00	4,000,000.00	3,605,864.43	394,135.57	
Total Capital Improvements	13,498,000.00	13,498,000.00	11,563,260.97	1,934,739.03	-

COUNTY DEBT SERVICE**Payment of Bond Principal**

State Aid - County College Bonds (N.J.S. 18A:64A-22.6)
 Vocational School Bonds
 Other Bonds

Payment of Bond Anticipation Notes**Interest on Bonds**

State Aid - County College Bonds (N.J.S. 18A:64A-22.6)
 Vocational School Bonds
 Other Bonds

COUNTY OF MONMOUTH

Exhibit A-3

CURRENT FUND

Sheet 17 of 18

STATEMENT OF EXPENDITURES

YEAR ENDED DECEMBER 31, 2001

(STATUTORY BASIS)

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
COUNTY DEBT SERVICE (Cont'd)					
Green Trust Loan					
Loan Repayments for Principal and Interest	2,069,273.27	2,069,273.27	2,069,273.26		0.01
Monmouth County Improvement Authority Lease					
Agreement - Correctional Facilities	4,019,242.50	4,019,242.50	4,015,647.12		3,595.38
Total County Debt Service	38,789,150.25	38,789,150.25	38,785,554.86	-	3,595.39

DEFERRED CHARGES AND STATUTORY

EXPENDITURES COUNTY

Statutory Expenditures

Contribution to:

Public Employees' Retirement System	400,000.00	100,000.00	99,489.92	510.08	
Social Security System (O.A.S.I.)	9,600,000.00	9,800,000.00	9,351,363.70	448,636.30	
Police and Firemen's Retirement System	1,007,192.00	757,192.00	752,056.15	5,135.85	
County Pension and Retirement Fund	75,000.00	75,000.00	75,000.00		
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	200,000.00				
Total Deferred Charges and Statutory Expenditures - County	11,282,192.00	10,732,192.00	10,277,909.77	454,282.23	-
Total General Appropriations	\$381,009,411.86	381,009,411.86	368,960,010.10	12,045,806.37	3,595.39

Ref.

A-1

A

A-1

COUNTY OF MONMOUTH**Exhibit A-3****CURRENT FUND****Sheet 18 of 18****STATEMENT OF EXPENDITURES****YEAR ENDED DECEMBER 31, 2001****(STATUTORY BASIS)**

<u>Analysis of Paid or Charged</u>	<u>Ref.</u>	
Committed	A	\$ 26,014,383.29
State Aid Vocational School Bonds	A-2,8	180,855.00
State Aid County College Bonds	A-2,8	2,227,010.00
Accounts Payable (Salaries and Wages)	A-13	146,048.82
Arbitrage Rebate Payable	A-14	233,006.62
Disbursed	A-4	<u>340,158,706.37</u>
		<u><u>\$ 368,960,010.10</u></u>

See Accompanying Notes to Financial Statements

GRANT FUNDBALANCE SHEETS(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2001</u>	<u>Balance</u> <u>Dec. 31, 2000</u>
<u>Assets</u>			
Cash and Cash Equivalents	AA-1	\$ 22,618,034.11	2,136,743.01
Investments	AA-1	7,026,950.00	12,000,000.00
Grant Revenues Receivable	AA-4	16,471,269.88	16,766,584.73
		<u>\$ 46,116,253.99</u>	<u>30,903,327.74</u>
<u>Liabilities and Reserves</u>			
Appropriated Reserves for Federal and State Grants	AA-2	\$ 45,780,957.96	30,772,826.32
Unappropriated Reserves	AA-3	335,296.03	130,501.42
Total Liabilities and Reserves		<u>\$ 46,116,253.99</u>	<u>30,903,327.74</u>

See Accompanying Notes to Financial Statements

TRUST FUND

BALANCE SHEETS

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2001</u>	<u>Balance</u> <u>Dec. 31, 2000</u>
<u>Assets</u>			
Cash and Cash Equivalents	B-1	\$ 6,634,545.21	7,221,954.71
Investments	B-1	40,305,000.00	42,185,000.00
Investment NACO Deferred Compensation Fund	B-2	55,554,853.53	54,612,117.51
Total Cash and Investments		<u>102,494,398.74</u>	<u>104,019,072.22</u>
U.S. HUD Receivables:			
Relocation Assistance Program	B-3	11,901,635.20	7,902,487.20
Community Development Block Grants	B-4	5,456,065.48	5,456,987.71
Home Investment Grant	B-5	2,752,711.40	2,989,916.93
Shelter Plus Care Grant	B-6	16,826.00	113,915.00
Emergency Shelter Grants	B-7	127,325.68	193,932.80
Taxes Receivable for Library, Health and Open Space Funds	B-8	<u>390,962.47</u>	<u>371,784.75</u>
		<u>20,645,526.23</u>	<u>17,029,024.39</u>
Total Receivables and Other Assets		<u>\$ 123,139,924.97</u>	<u>121,048,096.61</u>
<u>Liabilities and Reserves</u>			
Reserve for Taxes Receivable for Library, Health and Open Space	B-8	\$ 390,962.47	371,784.75
Reserve for U.S. HUD Grants:			
Relocation Assistance Program	B-9	13,422,601.59	11,364,231.85
Community Development Block Grants	B-10	5,484,173.83	5,547,325.07
Home Investment Grants	B-11	3,779,363.37	3,215,495.96
Shelter Plus Care	B-11a	16,826.00	99,712.00
Reserve for:			
Contractors' 2% Retainage	N/C	18,616.72	18,616.72
Temporary Assistance to Needy Families	B-12	2,274.34	1,631,712.08
NACO Deferred Compensation		55,554,853.53	54,612,117.51
Other Trust Funds	B-13	44,466,808.60	43,558,115.89
Resource Recovery Funds	B-14	-	582,961.87
Retirees Health Benefits	B-15	<u>3,444.52</u>	<u>46,022.91</u>
Total Liabilities and Reserves		<u>\$ 123,139,924.97</u>	<u>121,048,096.61</u>

See Accompanying Notes to Financial Statements

GENERAL CAPITAL FUNDExhibit C
Sheet 1 of 2BALANCE SHEETS(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2001</u>	<u>Balance</u> <u>Dec. 31, 2000</u>
<u>Assets</u>			
Cash and Cash Equivalents	C-2	\$ 1,331,743.83	1,216,244.05
Cash - New Jersey Cash Management Fund	C-2	26,993,079.16	19,963,142.44
		<u>28,324,822.99</u>	<u>21,179,386.49</u>
Accounts Receivable:			
State of New Jersey - State Agencies	C-4	14,820,099.09	11,896,928.70
County of Ocean	C-5		100,000.00
State of New Jersey - County College - Capital Projects, Chapter 12, P.L. 1971	C-6	21,465,000.00	23,115,000.00
State of New Jersey - Vocational School for the Handicapped Chapter 74, P.L. 1978	C-7	299,000.00	449,000.00
		<u>36,584,099.09</u>	<u>35,560,928.70</u>
Accounts Receivable with Reserve:			
Reconstruction of Bulkhead - Middletown Township, State of New Jersey	N/C		10,618.06
Deferred Charges to Future Taxation:			
Funded	C-8	209,118,308.96	202,393,818.81
Unfunded	C-9	73,135,000.00	76,910,000.00
		<u>282,253,308.96</u>	<u>279,303,818.81</u>
Total Assets		<u>\$347,162,231.04</u>	<u>336,054,752.06</u>

GENERAL CAPITAL FUNDExhibit C
Sheet 2 of 2BALANCE SHEETS(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance Dec. 31, 2001</u>	<u>Balance Dec. 31, 2000</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Due to Current Operating Fund	C-10	63,347.75	40,911.46
Serial Bonds	C-11	188,890,000.00	180,245,000.00
County College Serial Bonds - Chapter 12, P.L. 1971			
State Share	C-12	16,950,000.00	12,590,000.00
County Vocational School Bonds, Chapter 74, P.L. 1978:			
State Share	C-13	299,000.00	449,000.00
New Jersey Economic Development Authority Public			
School Facilities Loan Program	C-14	3,026,544.97	3,247,354.61
Green Trust Loan Program:			
Other Program Agreements	C-15	17,201,763.99	18,901,464.20
Reserve for Budgeted Capital Improvements	C-17	1,375,000.00	930,000.00
Reserve for Scrip Redemption	N/C	1,509.63	1,509.63
Improvement Authorizations:			
Funded	C-16	41,452,664.81	39,096,908.80
Unfunded	C-16	73,135,000.00	74,622,828.64
Contractors' Retainage	C-18	73,191.61	73,191.61
Capital Improvement Fund	C-19	891,766.72	916,766.72
		<u>343,359,789.48</u>	<u>331,114,935.67</u>
Reserve for Reconstruction of Bulkhead - Middletown Township	N/C		10,618.06
Fund Balance	C-1	<u>3,802,441.56</u>	<u>4,929,198.33</u>
		<u>\$347,162,231.04</u>	<u>336,054,752.06</u>

See Accompanying Notes to Financial Statements

GENERAL CAPITAL FUND

Exhibit C-1

STATEMENT OF FUND BALANCE(STATUTORY BASIS)

	<u>Ref.</u>	
Balance December 31, 2000	<u>C</u>	\$ 4,929,198.33
Increased by Receipts:		
NJDEP Reimbursement	C-2	<u>830,243.23</u>
		5,759,441.56
Decreased by:		
Appropriated to Finance Improvement Authorizations	C-16	<u>1,957,000.00</u>
Balance December 31, 2001	C	<u><u>\$ 3,802,441.56</u></u>

See accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

44.

RECLAMATION CENTER UTILITY FUND

Exhibit D
Sheet 1 of 2

BALANCE SHEETS

(STATUTORY BASIS)

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2001</u>	<u>Balance</u> <u>Dec. 31, 2000</u>
<u>Assets</u>			
<u>Operating Fund</u>			
Cash and Cash Equivalents	D-5	\$ 59,021,427.27	35,903,363.85
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>59,021,927.27</u>	<u>61,082,796.54</u>
Receivables with Full Reserves:			
Receivable from Haulers	D-7	1,019,986.46	833,135.06
Restitution by Court Order	D-13		
Total Receivables		<u>1,019,986.46</u>	<u>833,135.06</u>
Total Operating Fund		<u>60,041,913.73</u>	<u>61,915,931.60</u>
<u>Capital Fund</u>			
Cash and Cash Equivalents	D-18	4,048,086.68	3,900,732.46
Investments	D-19	-	1,243,008.82
		<u>4,048,086.68</u>	<u>5,143,741.28</u>
A/R - Township of Middletown	D-20		1,000,000.00
Fixed Capital	D-23	811,120.00	811,120.00
Fixed Capital Authorized but not Completed	D-21	18,920,000.00	21,140,000.00
		<u>19,731,120.00</u>	<u>21,951,120.00</u>
Total Capital Fund		<u>23,779,206.68</u>	<u>28,094,861.28</u>
<u>Utility Grant Fund</u>			
Cash	D-25	856,539.86	1,107,907.97
Receivable with Full Reserve - Grant Receivable	D-26	2,061.86	2,061.86
Total Utility Grant Fund		<u>858,601.72</u>	<u>1,109,969.83</u>
Total Assets		<u>\$ 84,679,722.13</u>	<u>91,120,762.71</u>

RECLAMATION CENTER UTILITY FUND**Exhibit D**
Sheet 2 of 2**BALANCE SHEETS****(STATUTORY BASIS)**

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2001</u>	<u>Balance</u> <u>Dec. 31, 2000</u>
<u>Liabilities, Reserves and Fund Balance</u>			
<u>Operating Fund</u>			
Appropriation Reserves	D-4	\$ 2,326,331.85	3,705,485.82
Appropriation Reserves Committed	D-4	9,907,377.95	4,840,200.34
Landfill Closure Tax	D-9	16,063,243.54	14,666,858.02
Host Community Benefit Tax Payable	D-10	437,738.80	400,548.41
Accrued Interest on Bonds and Notes	D-11	399,877.48	461,874.73
Prepaid Utility Fees	D-13	1,016,772.77	664,552.85
Reserve for:			
Environmental Impairment Liability	D-12	7,000,000.00	7,000,000.00
Receivable - Haulers	D-7	1,019,986.46	833,135.06
Reserve for Accounts payable		217,014.11	265,876.32
Restitution by Court Order	D-13		
Fund Balance	D-1	21,653,570.77	29,077,400.05
Total Operating Fund		<u>60,041,913.73</u>	<u>61,915,931.60</u>
<u>Capital Fund</u>			
Serial Bonds	D-24	18,920,000.00	21,140,000.00
Improvement Authorizations:			
Funded	D-22	3,264,638.26	5,360,292.86
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>23,779,206.68</u>	<u>28,094,861.28</u>
<u>Utility Grant Fund</u>			
Deferred Revenue	D-28		520,099.00
Accounts Payable	D-27	858,601.72	589,870.83
Total Utility Grant Fund		<u>858,601.72</u>	<u>1,109,969.83</u>
Total Liabilities and Reserves		<u>\$ 84,679,722.13</u>	<u>91,120,762.71</u>

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUNDSTATEMENTS OF OPERATIONS ANDCHANGE IN FUND BALANCE - STATUTORY BASISYEARS ENDED DECEMBER 31, 2001 AND 2000

	<u>Ref.</u>	<u>Year 2001</u>	<u>Year 2000</u>
<u>Revenue and Other Income Realized</u>			
Operating Surplus Anticipated	D-3	\$ 22,979,901.00	20,000,000.00
Reclamation Center Utility Fees	D-3	27,791,732.70	25,834,224.52
Solid Waste Management Grants	D-3	520,099.00	-
Miscellaneous Revenue not Anticipated	D-3	3,751,055.73	3,983,064.64
Appropriations Cancelled	D-4	2,300,000.00	8,500,000.00
Unexpended Balance of Appropriation Reserves	D-15	4,535,335.06	3,516,443.28
Appropriations Cancelled		169,430.51	-
Reserve for Accrued Interest on Bonds	D-11		50,136.99
Due From Employee	D-13		8,000.00
Reserve for Receivables - Municipalities	D-7	187.91	
Reserve for Receivables - Prepaid Closure Taxes	D-8	8,329.81	(6,433.30)
Total Revenue and Other Income		<u>62,056,071.72</u>	<u>61,885,436.13</u>
<u>Expenditures and Other Charges</u>			
Appropriations	D-4	46,500,000.00	42,000,000.00
Refund Prior Year Revenue	D-10,14		28.86
		<u>46,500,000.00</u>	<u>42,000,028.86</u>
Excess in Revenue		15,556,071.72	19,885,407.27
Fund Balance, January 1	D-1	<u>29,077,400.05</u>	<u>29,191,992.78</u>
		44,633,471.77	49,077,400.05
Less: Utilized as Revenue	D-1	<u>22,979,901.00</u>	<u>20,000,000.00</u>
Fund Balance, December 31	D	<u>\$ 21,653,570.77</u>	<u>29,077,400.05</u>

STATEMENT OF CAPITAL FUND BALANCE - STATUTORY BASIS

Exhibit D-2

	<u>Ref.</u>	
Balance December 31, 2001 and 2000	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, 2001

	Ref.	Anticipated Revenue	Realized	Excess or (Deficit)
Operating Surplus Anticipated	D-1	\$ 22,979,901.00	22,979,901.00	-
<u>Miscellaneous Revenues</u>				
Solid Waste Services Tax		520,099.00	520,099.00	4,791,732.70
Utility Fees	D-1,5	23,000,000.00	27,791,732.70	4,791,732.70
Total Budget Revenues		46,500,000.00	51,291,732.70	
<u>Non-Budget Revenues</u>				
Unanticipated Revenues	D-5		3,751,055.73	3,751,055.73
Total General Revenues		\$ 46,500,000.00	55,042,788.43	8,542,788.43
<u>Analysis of Non-Budget Revenue</u>				
Interest on Investments and Deposits			\$ 3,329,126.97	
Gas Utility Fees			402,410.10	
Grass Clippings			19,518.66	
Total Non-Budget Revenues			\$ 3,751,055.73	

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-4

STATEMENT OF EXPENDITURES - STATUTORY BASIS

YEAR ENDED DECEMBER 31, 2001

	Budget	Budget After Modification	Paid or Charged	Reserved	Cancelled
Operating:					
Salaries and Wages	\$ 6,000,000.00	6,000,000.00	5,109,018.97	390,981.03	500,000.00
Other Expenses	34,797,788.25	34,797,788.25	32,448,566.87	1,849,221.38	500,000.00
NJDEP Solid Waste Services Tax, FY 1999/2000	520,099.00	520,099.00	520,099.00		
Capital Improvements:					
Capital Outlay	2,000,000.00	2,000,000.00	613,870.56	86,129.44	1,300,000.00
Debt Service:					
Payment of Bond Principal	2,220,000.00	2,220,000.00	2,220,000.00		
Interest on Bonds	962,112.75	962,112.75	962,112.75		-
	<u>\$ 46,500,000.00</u>	<u>46,500,000.00</u>	<u>41,873,668.15</u>	<u>2,326,331.85</u>	<u>2,300,000.00</u>
Ref.					
Analysis of Paid or Charged					
Committed			\$ 9,907,377.95		
Paid			31,446,191.20		
NJDEP Solid Waste Services Tax					
FY 1999/2000			<u>520,099.00</u>		
			<u>\$41,873,668.15</u>		

See Accompanying Notes to Financial Statements

COUNTY OF MONMOUTH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2001

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)**C. 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.

D. 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.

E. 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, 2001 was \$346,782,343, exclusive of change funds of \$500.00. Of this amount \$164,510,079 represented funds deposited with the New Jersey Cash Management Fund and \$50,000,000 in a FNMA Note, which are considered cash equivalents. The remaining balance \$132,272,264, 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, 2001, as listed below in the Current Fund.

<u>Investments in Government Services</u>	<u>Fund</u>	<u>Amount</u>	<u>Date of</u>	
			<u>Rate</u>	<u>Maturity</u>
FNMA Note	Current	\$ 50,000,000.00	2.400%	12/28/02
		<u>\$ 50,000,000.00</u>		

The County also had investments in other funds as follows:

Grants	\$7,000,000	(Hudson to Bonds)
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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.

NOTE 2: DEPOSITS, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

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, 2001</u>
General Improvements	Serial Bonds	07-15-01	07-15-02	Var.	\$ 28,925,000
General Improvements	Serial Bonds	10-15-94	10-15-02	5.30	1,350,000
General Improvements	Serial Bonds	07-01-92	07-01-04	Var.	6,600,000
General Improvements	Serial Bonds	07-01-93	07-01-03	4.35	2,100,000
General Improvements	Serial Bonds	09-01-95	09-01-05	Var.	12,600,000
General Improvements	Serial Bonds	10-01-96	10-01-11	Var.	22,450,000
General Improvements	Serial Bonds	08-01-97	08-01-12	Var.	26,400,000
General Improvements	Serial Bonds	08-01-98	08-01-13	Var.	27,060,000
Refunding Bonds	Serial Bonds	08-01-98	08-01-06	Var.	6,565,000
General Improvements	Serial Bonds	07-15-99	07-15-14	Var.	24,840,000
General Improvements	Serial Bonds	07-15-01	07-15-02	Var.	<u>30,000,000</u>
					<u>188,890,000</u>
County College:					
General Improvements	Serial Bonds	09-01-95	09-01-05	Var.	800,000
General Improvements	Serial Bonds	08-01-97	08-01-07	Var.	4,380,000
General Improvements	Serial Bonds	07-15-99	07-15-09	Var.	5,760,000
General Improvements	Serial Bonds	07-15-01	07-15-11	Var.	<u>6,010,000</u>
					<u>16,950,000</u>

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

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2001</u>
County Vocational School Bonds:					
State Share	Serial Bonds	03-01-83	03-01-03	8.25	<u>299,000</u>
Green Acres Trust Loan Program:					
Fishermans Cove	Installments	12-20-96	06-20-06	2.0	1,864,771
Monmouth Scout Camp	Installments	09-06-97	09-06-07	2.0	1,044,493
Clayton Park		01-21-00	01-21-13		1,953,581
Bayshore Park		11-13-99	05-13-13		4,123,792
Valley Stream		09-13-99	06-17-14		8,062,152
7 Presidents Park		11-03-99	11-03-04		<u>152,975</u>
					<u>17,201,764</u>
Economic Development:					
Authority Facilities Loan					
Assistance Program Installments					<u>3,026,545</u>
Total General Capital Fund Long-Term Debt Issued and Outstanding					
					<u>\$ 226,367,309</u>

Reclamation Utility Capital Fund

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2001</u>
Reclamation Utility Bonds	Serial Bonds	07-01-93	07-01-10	4.78	\$ 8,630,000
Refunding Utility Bonds	Serial Bonds	08-01-98	08-01-06	Var.	<u>10,290,000</u>
Total Reclamation Utility Debt Issued and Outstanding					
					<u>\$ 18,920,000</u>

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

<u>Year</u>	<u>General Capital Fund</u>			<u>Reclamation Capital Fund</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2002	\$ 27,999,593	10,072,463	38,072,056	2,230,000	882,310	3,112,310
New Issues	<u>1,655,000</u>	<u>1,506,570</u>	<u>3,161,570</u>			
	<u>29,654,593</u>	<u>11,579,033</u>	<u>41,233,626</u>			
2003	26,347,850	9,043,676	35,391,526	2,190,000	876,102	3,066,102
	<u>2,430,000</u>	<u>1,440,370</u>	<u>3,870,370</u>			
	<u>28,777,850</u>	<u>10,484,046</u>	<u>39,261,896</u>			
2004	18,832,411	6,105,487	24,937,898	2,150,000	676,685	2,826,685
	<u>2,455,000</u>	<u>1,343,170</u>	<u>3,798,170</u>			
	<u>21,287,411</u>	<u>7,448,657</u>	<u>28,736,068</u>			
2005	18,215,222	5,527,842	23,743,064	2,110,000	582,811	2,692,811
	<u>2,705,000</u>	<u>1,244,970</u>	<u>3,949,970</u>			
	<u>20,920,222</u>	<u>6,772,812</u>	<u>27,693,034</u>			
2006	14,588,431	3,773,350	18,361,781			
	<u>2,705,000</u>	<u>1,136,770</u>	<u>3,841,770</u>	2,065,000	484,523	2,549,523
	<u>17,293,431</u>	<u>4,910,120</u>	<u>22,203,551</u>			

NOTE 3: DEBT (CONTINUED)

Year	General Capital Fund			Reclamation Capital Fund		
	Principal	Interest	Total	Principal	Interest	Total
Other	84,873,802	9,668,165	94,541,967	8,175,000	966,886	9,141,886
	<u>24,060,000</u>	<u>14,781,210</u>	<u>38,841,210</u>			
	<u>108,933,802</u>	<u>24,449,375</u>	<u>133,383,177</u>			
	<u>\$ 226,367,309</u>	<u>65,644,043</u>	<u>292,011,352</u>	<u>18,920,000</u>	<u>4,469,317</u>	<u>23,389,317</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, 2001, the County had authorized but not issued bonds and notes as follows:

General Capital Fund	\$ 115,805,000
Monmouth County Improvement Authority – Guarantee	<u>38,155,000</u>
Net Bonds and Notes Authorized but Not Issued	<u>\$ 153,960,000</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, 2001 was 0.5435% and its remaining borrowing power in dollars was \$744,332,832.

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 \$282,253,308.96 at December 31, 2001.

	Gross Debt	Statutory Deductions	Net Debt
General Debt	\$ 342,172,308.96	59,919,000.00	282,253,308.96
Reclamation Center Utility	<u>18,920,000.00</u>	<u>18,920,000.00</u>	
	<u>\$ 361,092,308.96</u>	<u>78,839,000.00</u>	<u>282,253,308.96</u>

NOTE 3: DEBT (CONTINUED)**D. Statutory Debt Conditions – Annual Debt Statement (Continued)**

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

<u>Description</u>	<u>Balance Dec. 31, 2000</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance Dec. 31, 2001</u>
General Bonds and Notes Outstanding	\$ 215,432,818.81	30,000,000.00	19,264,210.85	226,367,308.96
Reclamation Center Utility Bonds & Notes	<u>21,140,000.00</u>	<u> </u>	<u>2,220,000.00</u>	<u>18,920,000.00</u>
	<u>\$ 236,572,818.81</u>	<u>30,000,000.00</u>	<u>21,484,210.85</u>	<u>245,287,308.96</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, 2001 and 2002:

<u>Year</u>	<u>Amount</u>
2000	\$ 35,000,000
2001	35,000,000
2002	37,500,000

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>
2001	\$ 51,857,201,260	51,857,201,260	.421
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

(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 \$926,546.07 for 2001.

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 $\frac{1}{2}$ 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).

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 \$325,986.00, which is also part of the unfunded liability.

While the County does not accrue this liability, the unfunded liability at December 31, 2001 is \$3,631,726.00 based on the eligible employees.

NOTE 9: DEFERRED COMPENSATION PLAN

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

NOTE 10: COUNTY HEALTH CARE PROGRAM

By a resolution adopted in 2001, 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, 2001 through June 30, 2002. A contract for July 1, 2002 through June 30, 2003 was entered into with Aetna Life Insurance Company.

NOTE 11: DEFERRED CHARGES TO FUTURE TAXATION FUNDED AND UNFUNDED

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

NOTE 12: CAPITAL LEASES

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

<u>Year</u>	<u>Minimum Rental Payments</u>	
	<u>Correctional Facility</u>	<u>Recreational Facility</u>
2002	\$ 4,020,238	3,669,896
2003/2011	<u>36,181,823</u>	<u>9,028,149</u>
	<u>\$ 40,202,061</u>	<u>12,698,045</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, 2001, the bonds included the following issues:

<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Balance Dec. 31, 2001</u>
8-01-91	\$ 5,435,000	375,000
7-01-93	10,825,000	465,000
9-01-95	8,530,000	1,655,000
8-15-97	11,390,000	3,455,000
8-30-99	20,590,000	15,360,000
10-31-01	16,885,000	16,885,000

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, 2001 of \$14,052.88. 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 \$711.94.

For its August 1, 1997 bond issue of \$33,000,000 the County has determined that there is an arbitrage liability of \$304,320.54.

For its August 1, 1998 bond issue of \$30,160,000 the County has determined that there is arbitrage liability of \$192,837.67.

For its July 15, 1999 bond issue of \$30,000,000 the County has determined that there is an arbitrage liability of \$174,326.92. A reserve has been set-up for the total of \$686,249.95.

NOTE 15: RISK MANAGEMENT

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

<u>Coverage</u>	<u>Self-Insured Retention</u>	<u>Excess Insurance</u>
General Liability	\$ 200,000	10,000,000
Automobile	200,000	10,000,000
Law Enforcement	200,000	10,000,000
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	15,000	3,000,000
Property	Various	377,959,000
Workers Compensation	250,000	Statutory

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, 2001, 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, 2001 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, 2001.

	Balance			Balance
	<u>January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Dec. 31, 2001</u>
Total Fixed Assets	<u>\$417,980,398.54</u>	<u>25,281,164.05</u>	<u>470,246.43</u>	<u>442,791,316.16</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, 2001, there were no deferred charges in the Current Fund.

NOTE 19: DIVISION OF SOCIAL SERVICES

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

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

Current Fund Accounts:

Administration
Rental Assistance

Trust Fund Accounts:

Reach Omega
Assistance
Child Support
Clearing

NOTE 19: DIVISION OF SOCIAL SERVICES (Continued)

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, 2001	\$ 915,622.19
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, 2001, 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 2001, and post balance sheet period through June 14, 2002.

NOTE 21: SUBSEQUENT EVENTS

The County adopted the following ordinances in 2002 authorizing the issuance of additional debt:

<u>Ordinance Number</u>	<u>Project</u>	<u>Amount of Debt Authorized</u>
02-01	Landfill Improvements	\$ 9,750,000
02-02	Various Improvements	43,910,000

NOTE 22: CHANGE ORDERS

Monmouth County approved the following change orders during 2001:

1. Reso. #01-077 for A. Montone Construction Inc. – Change Order #1 and final for intersection improvements at C.R. 516, Middle Road and Poole Avenue in the Township of Hazlet.
2. Reso. #01-099 for Kelso Construction Co. – Resolution ratifying fourth amended purchase order issued for removal of defective kitchen floor work at the M.C. Correctional Institution.
3. Reso. #01-131 for Walter R. Earle Corporation – Authorizing additional expenditures for the furnishing of hot mix bituminous concrete for the Highway Department for calendar 2000.
4. Reso. #01-196 for Mickey Benoit, Inc. – Amending resolution 00-990 for the furnishing of recycling of stumps, broken concrete, and wood for the Highway Department for 2001 & 2002.
5. Reso. #01-201 for Nextel Communications – Authorizing additional expenditure for the furnishing of portable digital cellular telephones for the Prosecutor's Office.
6. Reso. #01-283 for Kelso Construction Co. – Change Order #1 for the general contractor for the replacement of the kitchen floor and waterproofing at the M.C. Correctional Institution.
7. Reso. #01-306 for Peters Chemical Company – Authorizing additional expenditure for liquid calcium chloride for the period 01/01/00 through 12/31/01.
8. Reso. #01-525 for C. Caruso Excavating, Inc. – Change Order #4 and final for the realignment of Oak Glen Road at CR 547 and the reconstruction of County Bridge No. HL-53A, Howell.
9. Reso. #01-645 for Data Microimage, Inc. – Authorizing additional expenditure for furnishing the conversion of Wang optical cartridges to microfilm images for the M.C. Surrogate.
10. Reso. #01-686 for PSEG Energy Technologies, Inc. in care of Amerada Hess Corporation – Authorizing additional expenditures for natural gas for the period 12/1/99 through 11/30/01.
11. Reso. #01-1003 for Bird Construction – Change Order #1 and final for emergency repairs to bridge MT-21, on CR 8A, Locust Avenue, over Claypit Creek, in the Township of Middletown.

As per N.J.A.C. 5:30-11, the County must approve change orders which cause the originally awarded contract price to be exceeded by more than 20%.

COUNTY OF MONMOUTH
SUPPLEMENTAL DATA
YEAR ENDED DECEMBER 31, 2001

SUMMARY OF COUNTY DEBT

Summary of County Debt

	<u>Year 2001</u>	<u>Year 2000</u>	<u>Year 1999</u>
<u>Issued and Outstanding</u>			
General:			
Bonds and Notes	\$ 206,139,000.00	243,072,818.81	210,443,693.18
Reclamation Center Utility:			
Capital Fund:			
Bonds and Notes	18,920,000.00	21,140,000.00	22,450,000.00
Green Trust Bonds NJDEP	17,201,763.99		
Voc Tech. School District NJDEP	3,026,544.97		
Monmouth County Improvement Authority	38,155,000.00 *		
Total Issued and Outstanding	<u>283,442,308.96</u>	<u>264,212,818.81</u>	<u>232,893,693.18</u>
<u>Authorized But Not Issued</u>			
General:			
Bonds and Notes	77,650,000.00	87,435,000.00	108,815,000.00
Reclamation Center Utility:			
Bonds and Notes			
Total Authorized But Not Issued	<u>77,650,000.00</u>	<u>87,435,000.00</u>	<u>108,815,000.00</u>
Net Bonds and Notes Issued and Authorized But Not Issued	<u>\$ 361,092,308.96</u>	<u>351,647,818.81</u>	<u>341,708,693.18</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 \$282,253,308.96.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ 342,172,308.96	59,919,000.00	282,253,308.96
Reclamation Center Utility	<u>18,920,000.00</u>	<u>18,920,000.00</u>	<u>-</u>
Total	<u>\$ 361,092,308.96</u>	<u>78,839,000.00</u>	<u>282,253,308.96</u>

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

2% of Equalized Valuation Basis (County)	\$ 1,037,144,025.20
Net Debt	<u>282,253,308.96</u>
Remaining Borrowing Power	<u>\$ 754,890,716.24</u>

*Guaranteed by County only
Included in deduction

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

The following officials were in office during the year 2001:

<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 (Retired Effective 7-1-01; position eliminated)
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 Diamond State Insurance Company and an Honesty Blanket Bond for the same period, in the amount of \$1,000,000, written by the Western Surety/C.N.A. Insurance Company.

In addition, the Western Surety Company provided surety coverage for the year 2001 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, 2000	<u>Ref.</u> A		\$ 38,232,647.51
Increased by Receipts:			
Miscellaneous Revenue not Anticipated	A-2	11,351,035.50	
Taxes Receivable	A-6	218,585,192.00	
Added and Omitted Taxes	A-7	3,606,086.23	
Revenue Accounts Receivable	A-8	141,976,290.44	
Interfund - Due From Capital Fund	A-8,9	40,911.46	
Premium on Purchase of U.S. Treasury Bonds & Notes	A-9a	39,411.49	
Realty Transfer Fees	A-11	12,328,682.62	
Deferred Charges to Future Taxation	A-15	470,000.00	
			<u>388,397,609.74</u>
			426,630,257.25
Decreased by Disbursements:			
Budget	A-3	340,158,706.37	
Premium on Purchase of U.S Treasury Notes	A-9a	19,539.00	
Appropriation Reserves	A-10	25,904,618.50	
Realty Transfer Fees	A-11	12,488,835.66	
Accounts Payable (Accrued Salaries and Wages)	A-13	48,774.75	
Arbitrage Remittance	A-14	94,230.86	
			<u>378,714,705.14</u>
			47,915,552.11
Plus Decrease in Investments			<u>11,150,000.00</u>
Balance December 31, 2001	A		<u>\$ 59,065,552.11</u>
Balance Consists of:			
Cash			\$ 2,753,552.11
Cash Equivalents	A-5		<u>56,312,000.00</u>
			<u>\$ 59,065,552.11</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, 2001</u>
New Jersey Cash Management Fund	67083	Variable	\$55,735,000.00
New Jersey Cash Management Fund - DSS	73180	Variable	577,000.00
			<u>\$56,312,000.00</u>

Ref.

A-4

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

	<u>Rate</u>	<u>Maturity Date</u>	<u>Amount</u>
FNMA Note - Cusip # 312924J38	2.400%	12/28/02	\$50,000,000.00
			<u>\$50,000,000.00</u>

Ref.

A

Supplementary Information

COUNTY OF MONMOUTH**Exhibit A-6****CURRENT FUND****SCHEDULE OF TAXES RECEIVABLE****Ref.**

Increased by:		
2001 Levy	A-2	<u>\$ 218,585,192.00</u>
Decreased by:		
Collections	A-1,4	<u><u>\$ 218,585,192.00</u></u>

SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE**Exhibit A-7****Ref.**

Balance December 31, 2000	A	\$ 3,606,086.23
Increased by:		
Added and Omitted Taxes		<u>3,869,994.49</u>
		7,476,080.72
Decreased by:		
Collections	A-2,4	<u>3,606,086.23</u>
Balance December 31, 2001	A	<u><u>\$ 3,869,994.49</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 1 of 10

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2000</u>	<u>Accrued</u> <u>in 2001</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2001</u>
<u>Miscellaneous Revenues Anticipated</u>				
<u>Local Revenue</u>				
County Clerk	\$ 56,932.00	8,127,032.67	7,673,788.89	510,175.78
Surrogate		550,672.02	550,672.02	
Sheriff	9,358.07	671,619.41	678,700.40	2,277.08
Interest on Investments and Deposits	1,778.98	9,201,453.09	9,202,998.80	233.27
Parks and Recreation		6,081,369.49	6,063,761.76	17,607.73
M.C. County Care Center-Geraldine L. Thompson Division		8,358,714.97	8,260,386.08	98,328.89
M.C. County Care Center-John L. Montgomery Division		10,692,280.59	10,554,248.83	138,031.76
Data Processing Services - Board of Social Services	11,233.00	104,000.00	115,233.00	
Receipts, Rental of County Owned Properties	18,043.00	281,197.25	236,565.25	62,675.00
Indirect Cost Recovery		1,663,844.94	1,663,844.94	
U.S.D.A. Reimbursement, Youth Detention Center	9,845.49	54,388.93	55,839.74	8,394.68
Maintenance-In-Lieu of Rent, Division of Social Services		1,029,183.00	1,029,183.00	
Recovery of Fringe Benefits	9,908.38	4,668,118.78	4,601,501.87	76,525.29
Lease, Worker's Compensation Court		114,879.96	114,879.96	
Intoxicated Driver Resource Center		201,301.00	201,301.00	
Monmouth County Reclamation Center Utility - Equipment Leases		4,505,316.00	4,505,316.00	
Division of Social Services		2,846,968.58	2,846,968.58	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 2 of 10

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2000</u>	<u>Accrued</u> <u>in 2001</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2001</u>
<u>Miscellaneous Revenues Anticipated</u>				
<u>State Aid</u>				
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)		2,486,600.00	2,227,010.00	259,590.00
State Aid - County Vocational School Bonds (N.J.S.A. 18A-58-33.22)		180,855.00	180,855.00	
Reimbursement, Mental Health Administrator's Salary	3,000.00	12,000.00	12,000.00	3,000.00
Reimbursement, State Inmates at Correctional Institution	5,926.17	2,361,489.51	2,336,778.68	30,637.00
Division of Economic Assistance - Earned Income Credit		19,556,003.39	19,363,420.39	192,583.00
<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		3,717,467.00	3,717,467.00	
Supplemental Social Security Income		600,407.00	600,407.00	
<u>Psychiatric Facilities (C. 73. P.L. 1990)</u>				
Maintenance Of Patients In State Institutions for Mental Diseases		4,465,073.00	4,465,073.00	
Maintenance Of Patients In State Institutions for Mentally Retarded		7,757,383.00	7,757,383.00	
Board of County Patients in State and Other Institutions	56,945.26	263,383.08	263,443.85	56,884.49

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 3 of 10

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2000	Accrued in 2001	Collected	Balance Dec. 31, 2001
<u>Miscellaneous Revenues Anticipated</u>				
<u>Special Items of General Revenue Anticipated with Prior Written</u>				
<u>Consent of the Director of Local Government Services : Public And</u>				
<u>Private Revenues Offset with Appropriations:</u>				
<u>State of New Jersey - Department of Health and Senior Services</u>				
Monmouth County Office on Aging Comprehensive Area Plan Grant		3,985,602.21	3,985,602.21	
CAP/NJEH Medicaid Case Management - CY 2001		82,500.00	82,500.00	
Intergenerational School Breakfast Program - 01-426-CHS-C-O		77,000.00	77,000.00	
Alcoholism Services Plan - CY '01, 01-541-ADA-C-O		921,121.00	921,121.00	
<u>State of New Jersey - Governor's Council on Alcohol and</u>				
<u>Drug Abuse</u>				
Alliance Prevention - CY '01		571,614.00	571,614.00	
<u>State of New Jersey - Department of Community Affairs</u>				
ROID (MCOOH) & (MOCEANS), CY '01,01-3704-00		12,000.00	12,000.00	
Homelessness Prevention Program, #00-1239-00		44,905.00	44,905.00	
REDI,FY 2002,County Challenge		40,000.00	40,000.00	
Life Skills Training, #01-5405-00		45,000.00	45,000.00	
M26 Bus Subsidy, #01-5311-00		20,000.00	20,000.00	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 4 of 10

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2000	Accrued in 2001	Collected	Balance Dec. 31, 2001
<u>Miscellaneous Revenues Anticipated</u>				
<u>Special Items of General Revenue Anticipated with Prior Written</u>				
<u>Consent of the Director of Local Government Services : Public And</u>				
<u>Private Revenues Offset with Appropriations:(continued)</u>				
<u>State of New Jersey - New Jersey Transit Corporation</u>				
FTA - Section 5311 - FY 2002		159,504.00	159,504.00	
Senior Citizen and Disabled Resident Transportation Program - CY '01		1,516,006.00	1,516,006.00	
Timetable Distribution - FY '02		10,000.00	10,000.00	
Work First, New Jersey		495.85	495.85	
JARC, Broker Expansion, FY '01		95,182.00	95,182.00	
<u>New Jersey Institute of Technology-North Jersey Transportation</u>		-		
<u>Planning Authority</u>				
Sub-Regional Transportation Planning - Program - FY '02		126,405.00	126,405.00	
Bridge MA-14 Scoping Project		175,000.00	175,000.00	
Bridge S-17 Scoping Project		350,000.00	350,000.00	
<u>State of New Jersey - Department of Transportation</u>				
1999 Bridge Bond Program		15,000,000.00	15,000,000.00	
1983/89 Bridge Bond Program		599,272.86	599,272.86	
TTF - 2001 Capital Transportation Program		4,584,000.00	4,584,000.00	
Matawan Road Improvement		769,182.50	769,182.50	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 5 of 10

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2000	Accrued in 2001	Collected	Balance Dec. 31, 2001
<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</u>				
DYFS - Youth Detention Center - CY '01 - 01BFNC		34,807.00	34,807.00	
DYFS - Human Services Advisory Council - CY '01 - 00AVNC		60,846.00	60,846.00	
DYFS - Multidisciplinary Team (MDT) Coordinator - FY '01-01DJNC		27,500.00	27,500.00	
DYFS - Multidisciplinary Team (MDT) Coordinator - FY '02-02DJNC		27,500.00	27,500.00	
DYFS - Family Court, Grants-In-Aid - CY '01 - 01CNNC		7,273.00	7,273.00	
DFD - Work First New Jersey - CY '00 - FINZ0C		208,687.00	208,687.00	
DFD - Work First New Jersey - CY '01 - FINZ0C		2,878,509.00	2,878,509.00	
DFD - Title IV-D Reimbursement Agreement - FY '02		316,435.00	316,435.00	
DFD - Social Services for the Homeless - CY '01 - HINZ01C		695,167.00	695,167.00	
DMHS - Mental Health Board - FY '02		6,000.00	6,000.00	
DMHS - Project Transition/Path - CY '00 -S1202039		3,581.00	3,581.00	
DMHS - Project Transition/Path - CY '01 -S1202039		262,881.00	262,881.00	
DMHS - CIACC / CART - CY '01, 20213		39,657.00	39,657.00	
DMHS - Mica Training - FY '01		4,948.00	4,948.00	
DMHS - Traumatic Loss Intervention -CY 2001		5,000.00	5,000.00	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 6 of 10

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2000	Accrued in 2001	Collected	Balance Dec. 31, 2001
<u>Miscellaneous Revenues Anticipated</u>				
<u>Special Item of General Revenue Anticipated with Prior Written</u>				
<u>Consent of Director of Local Government Services : Public And</u>				
<u>Private Revenues Offset with Appropriations:(Continued)</u>				
<u>State of New Jersey - Division of Law and Public Safety</u>				
Election Poll Workers, Chapter 245 Increase		180,000.00	180,000.00	
DCJ - Victim Witness Advocacy - FY '01		24,600.00	24,600.00	
DCJ - Victim Assistance Project - FY '00, Bridge Funding		16,134.00	16,134.00	
DCJ - Victim Assistance Project - FY '00, V-13-99		134,134.00	134,134.00	
DCJ - SANE - FY '00,V-36-99S		24,399.00	24,399.00	
Multi- Jurisdictional Narcotics Task Force - FY '01		209,688.00	209,688.00	
DCJ - LLEBG - Megan's Law - FFY 99, LLE-113-99		40,099.00	40,099.00	
DCJ - LLEBG - Megan's Law - FFY 00, LLE-113-00		38,251.00	38,251.00	
DCJ - Body Armour Replacement Fund - FY 2000		52,332.83	52,332.83	
DCJ - Insurance Fraud Program		25,000.00	25,000.00	
DCJ - Child Advocacy Center, FY '02		150,000.00	150,000.00	
DCJ - Community Justice Program, CJ-10-01		32,000.00	32,000.00	
DSP - Hurricane Evacuation Resources		9,881.00	9,881.00	
DSP - Hazmat Team Database		1,000.00	1,000.00	
DSP - Evacuation Exercise Project		9,000.00	9,000.00	
DSP - FEMA - West Nile Virus Emergency		172,371.32	172,371.32	
DHTS - Safe Cargo, OP01-45-01-02		1,000.00	1,000.00	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 7 of 10

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2000	Accrued in 2001	Collected	Balance Dec. 31, 2001
<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 - Juvenile Justice Commission:</u>				
State/Community Partnership - CY '01 - 01-SCP-PM/PS-17		377,307.00	377,307.00	
Bullying Prevention		200,000.00	200,000.00	
Family Court - CY '01 , 01-FC-17		92,821.00	92,821.00	
Juvenile Accountability Incentive Block Grant, 13-00		210,663.00	210,663.00	
MCYDC - SFEA - FY 2001		168,000.00	168,000.00	
MCYDC - SFEA - FY 2002		178,500.00	178,500.00	
<u>State of New Jersey - Department of Environmental Protection</u>				
Clean Communities Program - CY '01		88,407.00	88,407.00	
Recycling Program - REC-94-13-Project Income		7,789.00	7,789.00	
Scrap Tire Management Fund - CY 2001		127,123.94	127,123.94	
Wastewater Management Plan - FY 2001		50,000.00	50,000.00	
Pump-Out Facility - FG 00-055		5,000.00	5,000.00	
DFP - Tree Planting Project #PF01-098		4,095.45	4,095.45	
<u>State of New Jersey - Department of Labor</u>				
Job Training Partnership Act - PY '99		55,257.53	55,257.53	
Workforce Investment Act - PY '00		150,343.00	150,343.00	
Workforce Investment Act - PY '01		2,431,238.00	2,431,238.00	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 8 of 10

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2000	Accrued in 2001	Collected	Balance Dec. 31, 2001
<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 - Office of Emergency</u>				
<u>Telecommunications Services</u>				
911 Coordinator, FY '01	25,000.00		25,000.00	
<u>State of New Jersey Historical Commission</u>				
News Video Project, RPM01-049	20,000.00		20,000.00	
<u>State of New Jersey - Commerce and Economic</u>				
<u>Growth Commission</u>				
Cooperative Marketing Grant, FY '01	5,000.00		5,000.00	
<u>United States - Department of Housing and Urban Development</u>				
Housing Counseling, FY '00, HC00-0398-109	15,391.00		15,391.00	
Housing Counseling, FY '01, HC01-0398-109	14,578.00		14,578.00	
Dover Township / MCDSS - HOPWA - FY '00	410,795.00		410,795.00	
<u>United States - Department of Justice Assistance</u>				
Bullet Proof Vest Partnership Grant Program (BVPGP)	26,577.12		26,577.12	
<u>United States - Department of Agriculture</u>				
NRCE, RCE - Farm Stewardship, Cy '01	7,600.00		7,600.00	
<u>Partnership for the Delaware Estuary, Inc.</u>				
Stream and Watershed Identification Project #01-27	5,000.00		5,000.00	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 9 of 10

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2000	Accrued in 2001	Collected	Balance Dec. 31, 2001
<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>Naval Weapons Station Earle</u>				
MCMEC - Lyme Disease - FY '00/01		21,000.00	21,000.00	
<u>Monmouth County Community Against Tobacco Coalition</u>				
MCPO Task Force - Tobacco Control Program		500.00	500.00	
<u>Donations</u>				
Monmouth County Sheriff's K-9 Unit		75.00	75.00	
<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		3,638,122.79	3,638,122.79	
Accrued Interest on Bonds		40,911.46	40,911.46	
Supplemental Medicaid Assistance		1,885,472.00	1,885,472.00	
\$	182,970.35	145,699,040.52	144,425,066.90	1,456,943.97

Ref.

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A

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 10 of 10

STATEMENT OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2000	Accrued in 2001	Collected	Balance Dec. 31, 2001
<u>State Aid</u>				
County Vocational School Bonds			\$ 180,855.00	
County College Bonds			2,227,010.00	
Accrued Interest on Bonds			40,911.46	
Revenue Accounts Receivable			141,976,290.44	
			\$ 144,425,066.90	

Supplementary Information

COUNTY OF MONMOUTH**Exhibit A-9****CURRENT FUND****SCHEDULE OF INTERFUND CAPITAL FUND - DUE FROM**

	<u>Ref.</u>	
Balance December 31, 2000	A	\$ 40,911.46
Decreased by:		
Receipts	A-4	<u>40,911.46</u>
		-
Increased by:		
Net Accrued Interest on Bond Sale	C	<u>31,578.75</u>
Balance December 31, 2001	A	<u><u>\$ 31,578.75</u></u>

SCHEDULE OF PREMIUM ON PURCHASE OF U.S. TREASURY BONDS & NOTES**Exhibit A-9a**

	<u>Ref.</u>		
Balance December 31, 2000	A		\$ 39,411.49
Increased by:			
Premium on Purchase of FHLMC Notes	A-4		<u>19,539.00</u>
			58,950.49
Decreased by:			
Write-off of Premium on Purchase of FNMA Notes	A-4	35,196.37	
Write-off of Premium on Purchase of FHLB Bonds	A-4	<u>4,215.12</u>	
			<u>39,411.49</u>
Balance December 31, 2001	A		<u><u>\$ 19,539.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 1 of 11

CURRENT FUND

SCHEDULE OF 2000 APPROPRIATION RESERVES

	<u>Balance Dec. 31, 2000</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
<u>General Government</u>				
Freeholders	\$	1,242.91	199.10	1,043.81
Other Expenses				
County Administrator		786.44		786.44
Salaries and Wages				
Other Expenses	55,824.86	55,824.86	1,475.02	54,349.84
Finance Department				
Salaries and Wages	1,740.68	1,740.68		1,740.68
Other Expenses	154,698.32	154,698.32	124,861.99	29,836.33
Information Services				
Salaries and Wages	11,336.74	11,336.74		11,336.74
Other Expenses	350,018.89	350,018.89	271,524.18	78,494.71
Indirect Cost Allocation Plan				
Other Expenses	15,000.00	15,000.00	13,500.00	1,500.00
Research, Tech. & Cons.				
Other Expenses	659,350.36	659,350.36	49,813.90	609,536.46
County Counsel				
Other Expenses	255,137.74	255,137.74	213,219.44	41,918.30
County Adjuster				
Salaries and Wages	3,572.27	3,572.27		3,572.27
Other Expenses	339.93	339.93	43.75	296.18
Clerk of the Board				
Salaries and Wages	975.77	975.77		975.77
Other Expenses	6,079.24	6,079.24	5,098.24	981.00

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 2 of 11

CURRENT FUND

SCHEDULE OF 2000 APPROPRIATION RESERVES

	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Lapsed
Personnel				
Salaries and Wages	3,358.03	3,358.03		3,358.03
Other Expenses	19,267.16	19,267.16	5,162.85	14,104.31
County Clerk				
Salaries and Wages	763.57	763.57		763.57
Other Expenses	83,302.01	83,302.01	16,436.14	66,865.87
County Prosecutor				
Salaries and Wages	9,732.81	9,732.81		9,732.81
Other Expenses	214,626.74	214,626.74	119,726.39	94,900.35
Purchasing Department				
Salaries and Wages	997.48	997.48		997.48
Other Expenses	1,273.84	1,273.84	1,054.47	219.37
Economic Development				
Salaries and Wages	411.09	411.09		411.09
Other Expenses	8,607.85	8,607.85	2,936.66	5,671.19
Public Information				
Salaries and Wages	42.98	42.98		42.98
Other Expenses	11,545.57	11,545.57	3,142.02	8,403.55
Group Insurance Plan				
Other Expenses	993,713.13	993,713.13	85,275.63	908,437.50
Workmen's Compensation				
Other Expenses	394,742.31	394,742.31	32,619.27	362,123.04
Other Insurance				
Other Expenses	79,793.46	79,793.46	30,440.96	49,352.50
Summer Youth Employment				
Salaries and Wages	17,097.78	17,097.78		17,097.78
Total General Government	3,355,379.96	3,355,379.96	976,530.01	2,378,849.95

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 3 of 11

CURRENT FUND

SCHEDULE OF 2000 APPROPRIATION RESERVES

	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Lapsed
Judiciary				
County Surrogate	1,288.10	1,288.10		1,288.10
Salaries and Wages				
Other Expenses	6,542.95	6,542.95	900.21	5,642.74
Total Judiciary	7,831.05	7,831.05	900.21	6,930.84
Regulation				
Sheriffs Office				
Salaries and Wages	4,414.89	4,414.89		4,414.89
Other Expenses	48,037.42	48,037.42	26,223.12	21,814.30
Sheriffs (Police Radio)				
Salaries and Wages	15,966.50	15,966.50		15,966.50
Other Expenses	51,798.10	51,798.10	9,672.40	42,125.70
Weights & Measures				
Salaries and Wages	718.89	718.89		718.89
Other Expenses	412.93	412.93	117.92	295.01
Board of Taxation				
Salaries and Wages	132.88	132.88		132.88
Other Expenses	5,650.15	5,650.15	1,387.00	4,263.15
Medical Examiner				
Salaries and Wages	406.02	406.02		406.02
Other Expenses	41,799.94	41,799.94	26,220.63	15,579.31
County Clerk (Elections)				
Salaries and Wages	704.92	704.92		704.92
Other Expenses	15,736.55	15,736.55	418.76	15,317.79
Superintendent of Elections				
Salaries and Wages	8,163.21	8,163.21		8,163.21
Other Expenses	83,778.45	83,778.45	2,107.60	81,670.85

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 4 of 11

CURRENT FUND

SCHEDULE OF 2000 APPROPRIATION RESERVES

	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Lapsed
Board of Elections				
Salaries and Wages	18,630.42	18,630.42		18,630.42
Other Expenses	9,539.56	9,539.56	4,465.55	5,074.01
Fire Marshall				
Salaries and Wages	0.93	0.93		0.93
Other Expenses	6,923.88	6,923.88	2,133.32	4,790.56
Fire Academy				
Salaries and Wages	106.90	106.90		106.90
Other Expenses	10,586.44	10,586.44	8,242.30	2,344.14
Planning Board				
Salaries and Wages	1,513.33	1,513.33		1,513.33
Other Expenses	10,511.30	10,511.30	(824.35)	11,335.65
Police Academy				
Salaries and Wages	6,527.38	6,527.38		6,527.38
Other Expenses	43,336.25	43,336.25	41,644.30	1,691.95
Consumer Affair				
Salaries and Wages	339.56	339.56		339.56
Other Expenses	628.32	628.32	136.46	491.86
Police Computers				
Salaries and Wages	7,113.76	7,113.76		7,113.76
Other Expenses	310,211.21	310,211.21	18,304.59	291,906.62
Total Regulation	703,690.09	703,690.09	140,249.60	563,440.49

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 5 of 11

CURRENT FUND

SCHEDULE OF 2000 APPROPRIATION RESERVES

	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Lapsed
<u>Public Works & Engineering</u>				
Public Works				
Salaries and Wages	526.86	526.86		526.86
Other Expenses	978.17	978.17		978.17
Office of Emergency Mgmt.				
Salaries and Wages	560.72	560.72		560.72
Other Expenses	650.52	650.52		650.52
County Engineer				
Salaries and Wages	7,758.18	7,758.18		7,758.18
Other Expenses	50,618.50	50,618.50	5,207.38	45,411.12
County Road Maintenance				
Salaries and Wages	24,610.35	24,610.35		24,610.35
Other Expenses	246,557.38	246,557.38	66,838.70	179,718.68
County Bridge Maintenance				
Salaries and Wages	8,452.59	8,452.59		8,452.59
Other Expenses	46,613.79	46,613.79	17,786.83	28,826.96
Traffic Safety				
Salaries and Wages	703.34	703.34		703.34
Other Expenses	145,042.73	145,042.73	99,142.58	45,900.15
Buildings & Grounds				
Salaries and Wages	9,554.34	9,554.34		9,554.34
Other Expenses	1,740,502.00	2,040,502.00	1,606,541.86	433,960.14
Central Motor Pool				
Salaries and Wages	7,068.23	7,068.23		7,068.23
Other Expenses	382,665.35	382,665.35	210,418.54	172,246.81

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 6 of 11

CURRENT FUND

SCHEDULE OF 2000 APPROPRIATION RESERVES

	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Lapsed
Shade Tree Commission				
Salaries and Wages	8,385.49	8,385.49		8,385.49
Other Expenses	60,545.08	60,545.08	25,909.34	34,635.74
Central Mailroom				
Salaries and Wages	2,527.70	2,527.70		2,527.70
Other Expenses	64,331.83	64,331.83	1,099.29	63,232.54
Telecommunications				
Salaries and Wages	1,074.68	1,074.68		1,074.68
Other Expenses	125,259.71	225,259.71	168,272.22	56,987.49
Total Public Works & Eng.	2,934,987.54	3,334,987.54	2,201,216.74	1,133,770.80

Correctional & Youth Services

Correctional Institution				
Salaries and Wages	8,841.16	8,841.16		8,841.16
Other Expenses	1,439,531.33	1,439,531.33	1,286,064.81	153,466.52
Youth Detention Center				
Salaries and Wages	1,982.36	1,982.36		1,982.36
Other Expenses	152,096.97	152,096.97	51,188.82	100,908.15
Total Correctional & Youth Services	1,602,451.82	1,602,451.82	1,337,253.63	265,198.19

Human Services and Health

Department of Human Svcs.				
Salaries and Wages	2,599.84	2,599.84		2,599.84
Other Expenses	4,771.53	4,771.53	2,428.00	2,343.53
Division of Planning & Resource				
Salaries and Wages	1,105.25	1,105.25		1,105.25
Other Expenses	2,622.67	2,622.67	614.55	2,008.12

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 7 of 11

CURRENT FUND

SCHEDULE OF 2000 APPROPRIATION RESERVES

	<u>Balance Dec. 31, 2000</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
Public Health Services				
Other Expenses	158,761.45	158,761.45	125,416.67	33,344.78
Office of Disabilities				
Salaries and Wages	889.97	889.97		889.97
Other Expenses	2,415.83	2,415.83	997.25	1,418.58
Aid to Disabilities				
Other Expenses	50,698.50	50,698.50	50,698.50	
Mental Health Program				
Salaries and Wages	2,386.94	2,386.94		2,386.94
Other Expenses	741,058.78	741,058.78	679,775.89	61,282.89
Division of Alcohol & Drug Abuse				
Salaries and Wages	656.50	656.50		656.50
Other Expenses	119,735.22	119,735.22	92,616.49	27,118.73
Intoxicated Driver Resource Center				
Salaries and Wages	102.00	102.00		102.00
Other Expenses	15,699.26	15,699.26	12,368.24	3,331.02
Aid to Volunteer Rescue and Ambulance Squad				
Other Expenses	2,400.00	2,400.00	300.00	2,100.00
Monmouth County Board of Social Services				
Administrative Account				
Salaries and Wages	752,212.35	752,212.35		752,212.35
Other Expenses	3,242,655.51	3,242,655.51	935,872.83	2,306,782.68
MCDSS- AFDC, County Share				
Other Expenses	150,881.20	150,881.20		150,881.20

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 8 of 11

CURRENT FUND

SCHEDULE OF 2000 APPROPRIATION RESERVES

	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Lapsed
M.C. Dept. Health Care Facility				
Salaries and Wages	16,030.57	16,030.57		16,030.57
Other Expenses	17,208.99	11,471.99	9,067.72	2,404.27
M.C. Care Centers- GLT Division				
Salaries and Wages	1,035.11	1,035.11		1,035.11
Other Expenses	652,786.92	665,057.92	395,621.15	269,436.77
M.C. Care Centers- JLM Division				
Salaries and Wages	3,181.52	3,181.52		3,181.52
Other Expenses	851,363.52	844,829.52	596,693.61	248,135.91
M.C. Care Centers- YAU Division				
Salaries and Wages	25,956.71	25,956.71		25,956.71
War Veterans Burial and				
Grave Decorations				
Salaries and Wages	718.00	718.00		718.00
Other Expenses	2,088.02	2,088.02	262.95	1,825.07
Office on Aging				
Salaries and Wages	8,307.89	8,307.89		8,307.89
Other Expenses	2,835.87	2,835.87	504.25	2,331.62
Transportation - County Project				
Salaries and Wages	6,068.53	6,068.53		6,068.53
Other Expenses	391,607.31	391,607.31	7,374.56	384,232.75
Total Human Services and Health	7,230,841.76	7,230,841.76	2,910,612.66	4,320,229.10

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 9 of 11

CURRENT FUND

SCHEDULE OF 2000 APPROPRIATION RESERVES

	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Lapsed
<u>Educational</u>				
County Superintendent of Schools				
Salaries and Wages	411.78	411.78		411.78
Other Expenses	8,341.89	8,341.89	2,097.01	6,244.88
Vocational Schools				
Other Expenses	4,427,559.98	4,427,559.98	4,427,559.98	
County Extension Services				
Salaries and Wages	1,179.47	1,179.47		1,179.47
Other Expenses	162.72	162.72	138.44	24.28
Brookdale Community Service				
Other Expenses	8,820,771.00	8,820,771.00	8,820,771.00	
Reimbursement - Out of				
County Colleges				
Other Expenses	285,513.46	285,513.46	70,691.21	214,822.25
Youth, Education,				
Recreation & Welfare				
Other Expenses	39,209.21	39,209.21	39,208.52	0.69
Historical Commission				
Salaries and Wages	868.88	868.88		868.88
Other Expenses	23,179.26	23,179.26	20,409.31	2,769.95
Total Educational	13,607,197.65	13,607,197.65	13,380,875.47	226,322.18

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 10 of 11

CURRENT FUND

SCHEDULE OF 2000 APPROPRIATION RESERVES

	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Lapsed
<u>Recreation</u>				
Recreation Commission	66,062.49	66,062.49		66,062.49
Salaries and Wages	502,115.72	502,115.72	370,604.74	131,510.98
Other Expenses	568,178.21	568,178.21	370,604.74	197,573.47
Total Recreation				
<u>Unclassified</u>				
Reimbursement to D.O.T.	1,397.29	1,397.29		1,397.29
Other Expenses	1,397.29	1,397.29	-	1,397.29
Total Unclassified				
<u>Budgeted/Ch. 159 Grant</u>				
County Contribution- Grant	93,940.00	93,940.00		93,940.00
Matching Funds	93,940.00	93,940.00	-	93,940.00
Total Budgeted/Ch. 159 Grant				
<u>Contingent</u>				
Contingent	19,692.27	19,692.27	19,012.69	679.58
Other Expenses	19,692.27	19,692.27	19,012.69	679.58
Total Contingent				
<u>Capital Improvements</u>				
Acquisition of Computer Equipment	1,197,168.96	1,197,168.96	847,417.43	349,751.53
Acquisition of Trucks:				
Central Motor Pool	45,000.00	45,000.00	45,000.00	3,844.00
Shade Tree Com.	56,694.00	56,694.00	52,850.00	4,238.00
Road Maintenance - Hwy	356,132.00	356,132.00	351,894.00	
Acquisition of Trucks & Heavy Ep:				
Bridge Dept.	21,062.00	21,062.00	20,788.00	274.00
Building & Grounds	62,918.00	62,918.00	62,918.00	
Traffic Safety	85,000.00	85,000.00	85,000.00	

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 11 of 11

CURRENT FUND

SCHEDULE OF 2000 APPROPRIATION RESERVES

	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Lapsed
Acquisition of Passenger Buses-SCAT	150,927.00	150,927.00	77,980.00	72,947.00
Road Overlay	136,933.88	136,933.88	56,909.00	80,024.88
Various Capital				
Parks Department	573,981.14	573,981.14	531,194.92	42,786.22
Buildings and Grounds	2,684,892.77	2,684,892.77	2,434,293.76	250,599.01
Total Capital Improvements	5,370,709.75	5,370,709.75	4,566,245.11	804,464.64
Deferred Charges & Statutory				
<u>Expenditures</u>				
P.E.R.S.	119,324.00	119,324.00	573.30	118,750.70
F.I.C.A.	260,886.90	60,886.90	544.34	60,342.56
Police & Fireman's				
Retirement System	842.00	842.00		842.00
Unemployment Insurance	300,000.00	100,000.00	-	100,000.00
Total Deferred Charges &				
Statutory Expenditures	681,052.90	281,052.90	1,117.64	279,935.26
Grand Totals	\$ 36,177,350.29	36,177,350.29	25,904,618.50	10,272,731.79
Ref.	A	A	A-4	A-1
Reserved	\$ 11,453,760.57			
Committed	24,723,589.72			
	\$ 36,177,350.29			

Supplementary Information

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, 2000	<u>A</u>	\$ 912,390.79
Increased by:		
Receipts	A-4	<u>12,328,682.62</u>
		13,241,073.41
Decreased by:		
Disbursements	A-4	<u>12,488,835.66</u>
Balance December 31, 2001	<u>A</u>	<u>\$ 752,237.75</u>

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

	<u>Ref.</u>	
Balance December 31, 2000 and 2001	<u>A</u>	<u>\$ 19,653.00</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-13

CURRENT FUNDSCHEDULE OF ACCOUNTS PAYABLE(ACCRUED SALARIES AND WAGES)

	<u>Ref.</u>		
Balance December 31, 2000	A		\$ 3,953,883.64
Decreased by:			
Adjustments	A-1	88,866.82	
	A-3	231,052.36	
Disbursements	A-4	48,774.75	
			368,693.93
			<u>3,585,189.71</u>
Increased by:			
Accrual for Year	A-3		377,101.18
Balance December 31, 2001	A		<u><u>\$ 3,962,290.89</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-14

CURRENT FUNDSCHEDULE OF RESERVE FOR ARBITRAGE REBATES

	<u>Ref.</u>	
Balance December 31, 2000	A	\$ 547,474.24
Increased by:		
Arbitrage Rebate Payable	A-3	<u>233,006.62</u>
		780,480.86
Decreased by:		
Arbitrage Remittance	A-4	<u>94,230.86</u>
Balance December 31, 2001	A	<u><u>\$ 686,250.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-15

CURRENT FUNDSCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION

	<u>Ref.</u>	
Balance December 31, 2000	A	\$ 470,000.00
Decreased by:		
Cash Receipt	A-4	<u>470,000.00</u>
Balance December 31, 2001	A	<u><u>\$ -</u></u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit AA-1****GRANT FUND****SCHEDULE OF CASH, CASH EQUIVALENTS****AND INVESTMENTS**

	<u>Ref.</u>		
Balance December 31, 2000	<u>AA</u>		\$ 14,136,743.01
Increased by Receipts:			
Unappropriated Reserves	AA-3	335,296.03	
Grants Receivable	AA-4	<u>39,259,362.39</u>	
			<u>39,594,658.42</u>
			53,731,401.43
Decreased by Disbursements:			
Appropriated Reserves	AA-2	24,038,900.15	
Fund Balance	AA-5	<u>47,517.17</u>	
			<u>24,086,417.32</u>
Balance December 31, 2001	AA		<u><u>\$ 29,644,984.11</u></u>
<u>Analysis of Balance</u>			
Cash			\$ 1,618,034.11
New Jersey Cash Management Fund			21,000,000.00
Premium on Purchase of Hudson County Bonds			26,950.00
Hudson County Bonds			<u>7,000,000.00</u>
			<u><u>\$ 29,644,984.11</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit AA-2

GRANT FUND

Sheet 1 of 9

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance		Paid or Charged	Balance Dec. 31, 2001
	Balance Dec. 31, 2000	After Transfers		
NJDHSS - Office on Aging, 00-1388-AAA-02	\$ 979,310.97	5,357,865.18	4,198,791.01	1,159,074.17
NJDHSS - CAP/NJEH, Medicaid Case Management	70,683.30	153,183.30	141,497.94	11,685.36
NJDHSS - Intergenerational School Breakfast	6,794.00	6,794.00	6,794.00	
NJDHSS - Intergenerational School Breakfast 01-426-CHS-C-0		77,000.00	53,652.00	23,348.00
NJDHSS -Alcohol Services Plan CY '00 -00-578-ADA-C-0	77,755.43	77,755.43	77,755.43	
NJDHSS -Alcohol Services Plan CY '01-01-541-ADA-C-0		921,121.00	748,290.92	172,830.08
NJ Governor's Council On Alcohol & Drug Abuse CY '00	237,725.57	237,725.57	176,496.31	61,229.26
NJ Governor's Council On Alcohol & Drug Abuse CY '01		598,226.00	393,567.40	204,658.60
NJ Governor's Council On Alcohol & Drug Abuse CY '99	27,950.02	1,338.02	1,338.02	
NJDCA-DCR ROID (MCOOH) & (MOCEANS), CY '00	12,060.00	12,060.00	12,000.23	59.77
NJDCA-DCR ROID (MCOOH) & (MOCEANS), CY '01		14,400.00	5,477.00	8,923.00
NJDCA-DCR ROID (MCOOH) & (MOCEANS), CY '99	4,955.49	4,955.49	4,955.49	
NJDCA-HPP (Linkages), FY 2001, 00-1239-00	42,235.00	87,140.00	50,190.00	36,950.00
NJDCA - Smart Growth Mgt. Plan Rte. 9; FY 2000,00-6064-00	250,000.00	250,000.00		250,000.00
NJDCA-REDI, FY2002 County Challenge 02-2503-00		75,000.00	24,000.00	51,000.00
NJDCA-Life Skills Training 01-5405-00		45,000.00		45,000.00
NJDCA - Lead-Based Paint Abatement	20,000.00	20,000.00		20,000.00
NJDCA-M26 Bus Subsidy 01-5311-00		20,000.00		20,000.00
NJ Transit-FTA, Sec. 5311, FY2001	161,216.51	161,216.51	158,840.24	2,376.27
NJ Transit-FTA, Sec. 5311, FY '02		212,072.00	98,693.39	113,378.61
NJ Transit - Casino CY '00	271,278.85	271,278.85	271,278.85	
NJ Transit - Casino CY '01		1,516,006.00	1,308,130.30	207,875.70

COUNTY OF MONMOUTH

Exhibit AA-2

Sheet 2 of 9

GRANT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Balance	Paid or Charged	Balance Dec. 31, 2001
	Dec. 31, 2000	After Transfers			
NJ Transit - Timetable Distribution FY '01	12,413.72	12,413.72		12,413.72	
NJ Transit - Timetable Distribution FY '02		14,215.00		6,541.11	7,673.89
NJTC - Workfirst New Jersey		495.85			495.85
NJ Transit - JARC, Broker Expansion, FY 2000		100,182.00		8,158.32	92,023.68
NJDVRS - Brokered Trg.	11.56	11.56		11.56	
NJOSP - Cross Acceptance	29,694.07	29,694.07		27,000.00	2,694.07
NJIT/NJTPA - STP, FY 2001	105,692.52	105,692.52		87,054.16	18,638.36
NJIT/NJTPA - STP, FY 2002		158,006.00		77,396.38	80,609.62
NJIT/NJTPA - Local Bus Study, FY 2001	48,000.00	48,000.00		31,206.62	16,793.38
NJIT/NJTPA-Bridge Scoping Project, MA-14		175,000.00			175,000.00
NJIT/NJTPA - Manasquan Bridge, W7-9	23,030.78	23,030.78		13,639.50	9,391.28
NJIT/NJTPA-Bridge Scoping Project, S-17		350,000.00		5,979.24	344,020.76
NJIT/NJTPA-Bridge Scoping Project, S-31	121,412.90	121,412.90		38,208.60	83,204.30
NJIT/NJTPA-Bridge Scoping Project, S-32	300,000.00	300,000.00		153,807.30	146,192.70
NJDOT - 1999 Bridge Bond Program		15,000,000.00		302,194.84	14,697,805.16
NJDOT - 83/89 Bridge Bond Program		599,272.86			599,272.86
NJDOT/TIF - 2000 CTP	3,997,000.00	3,997,000.00		468,507.50	3,528,492.50
NJDOT/TIF - 2001 CTP		4,584,000.00			4,584,000.00
NJDOT/TIF - 1996 CTP	2,006,442.96	2,006,442.96		1,511,426.71	495,016.25
NJDOT/TIF - 1997 CTP	653,322.28	653,322.28		554,226.25	99,096.03
NJDOT/TIF - 1998 CTP	2,791,000.00	2,791,000.00		691,000.00	2,100,000.00
NJDOT/TIF - 1999 CTP	3,986,035.00	3,986,035.00		822,521.60	3,163,513.40
NJDOT - Matawan Road Improvement		769,182.50			769,182.50

COUNTY OF MONMOUTH

Exhibit AA-2

Sheet 3 of 9

GRANT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Dec. 31, 2001
NJDOT - 1996-2000 STIP	249,514.09	249,514.09		249,514.09
NJDOT - Local Bridge Rehab, FY 2000	2,445,221.47	2,445,221.47	1,750,285.21	694,936.26
NJDHS - DYFS Youth Detention Center CY '00, 00BFNC	7,455.06	7,455.06	7,455.06	
NJDHS - DYFS Youth Detention Center CY '01, 01BFNC		55,393.00	52,637.67	2,755.33
NJDHS - DYFS H.S.A.C. CY '00, 00AVNFC	24,495.17	24,495.17	24,495.17	-
NJDHS - DYFS H.S.A.C. CY '01, 01AVNFC		91,905.00	59,567.47	32,337.53
NJDHS - DYFS H.S.A.C. CY 99, AVNF9C	1,612.29	1,612.29	1,612.29	
NJDHS - DYFS NJTFCAN	10,654.95	10,654.95	10,654.95	
NJDHS - DYFS Multidisciplinary Team(MDT)Coord. FY'01		27,500.00	27,500.00	27,500.00
NJDHS - DYFS Multidisciplinary Team(MDT)Coord. FY'02		27,500.00		
NJDHS - DYFS Family Court, Grant-in-Aid CY '01, 01CNNC		7,273.00	7,273.00	
NJDHS - DFD Work First New Jersey CY '00, FINZ0C	996,964.54	1,205,651.54	1,205,651.54	
NJDHS - DFD Work First New Jersey CY '01, FINZ1C		2,878,509.00	1,295,529.97	1,582,979.03
NJDHS - DFD One EASE E-Link FY 2000, 13100A	40,935.37	40,935.37	26,718.53	14,216.84
NJDHS-DFD Title IV-D Reimbursement Agreement FY 2001	257,774.10	257,774.10	237,546.31	20,227.79
NJDHS-DFD Title IV-D Reimbursement Agreement FY 2002		367,313.50	93,876.22	273,437.28
NJDHS - DFD Homeless CY '00, HINZ00C	99,750.00	99,750.00	93,740.00	6,010.00
NJDHS - DFD Homeless CY '01, HINZ1C		695,167.00	652,723.00	42,444.00
NJDHS - DFD Sec. 8 Voucher, Welfare to Work, D8NH0C	354,564.00	354,564.00	272,599.49	81,964.51
NJDHS - Mental Health Board FY 2001	5,981.89	5,981.89	5,981.89	
NJDHS - Mental Health Board FY 2002		6,000.00	267.14	5,732.86
NJDHS - DMHS Project Transition/Path CY '00, S1202039	29,055.50	32,636.50	32,636.50	
NJDHS - DMHS Project Transition/Path CY '01, S1202039		382,824.00	354,145.99	28,678.01

COUNTY OF MONMOUTH

Exhibit AA-2

GRANT FUND

Sheet 4 of 9

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Dec. 31, 2001
NJDHS - DMHS CIACC/CART CY '00, 20213	1,411.96	1,411.96	1,411.96	
NJDHS - DMHS CIACC/CART CY '01, 20213		39,657.00	39,464.97	192.03
NJDHS - DMHS Mica Training, FY '01		4,948.00	4,948.00	
NJDHS - UMDNJ Traumatic Loss CY '01		5,000.00	1,424.41	3,575.59
NJDLPS - Election Workers Ch.245		180,000.00	180,000.00	
NJDLPS - Victim Witness Advocacy FY '00	1,333.64	1,333.64	1,333.64	
NJDLPS - Victim Witness Advocacy FY '01		24,600.00	17,833.19	6,766.81
NJDLPS - Victim Assistance, FFY '00 V-13-99	16,506.63	134,134.00	89,795.88	44,338.12
NJDLPS - Victim Assistance, 1997 V-07-96	431.42	431.42	431.42	
NJDLPS - Victim Assistance, FY '99, V-18-98		32,640.63	32,640.63	
NJ DCJ/OVWA Stop Violence Against Women 97VAWA-48	81.55	81.55	81.55	
NJDLPS - SANE FY '96/'97	1,996.80	1,996.80	1,996.80	
NJDLPS - SANE, FY 1998: State Appropriation	12,459.69	12,459.69	11,883.59	576.10
NJDLPS - SANE FY '99, V-25-97/2	14,552.41	14,552.41	14,552.41	
NJDLPS - SANE FY 2000, V-36-99S	31,568.15	55,967.15	40,358.89	15,608.26
NJDLPS - SANE, FY 2000: State Appropriation	32,557.15	32,557.15	5,903.95	26,653.20
NJDLPS - Multi Narc Force 2000, DE-2-15-00	149,434.58	149,434.58	149,341.68	92.90
NJDLPS - Multi Narc Force 2000, DE-2-13-01		279,584.00	227,619.28	51,964.72
NJDLPS - Megan's Law, FFY '00, LLE-13-00		42,501.00	27,292.07	15,208.93
NJDLPS - Megan's Law, FFY '99, LLE-13-99		44,555.00	44,555.00	
NJDCJ-BARF, FY 2000		52,332.83	17,359.47	34,973.36
NJDCJ-BARF, FY 1999	2,784.40	2,784.40	2,736.24	48.16
NJDLPS-DCJ - Insurance Fraud Reimbursement Prog. FY '02		25,000.00	2,702.65	22,297.35

COUNTY OF MONMOUTH

Exhibit AA-2

GRANT FUND

Sheet 5 of 9

SCHEDULE OF APPROPRIATED RESERVES FORFEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Dec. 31, 2001
NJDLPS - DCJ - Insurance Fraud Reimbursement Program	54,288.81	54,288.81	54,288.81	
NJDLPS - DCJ - FLEOTP	7.00	7.00	7.00	
NJDLPS - DCJ - Child Adv. Ctr. FY '02		150,000.00		150,000.00
NJ DLPS - DCJ - Community Justice Program, CJ-10-01		32,000.00	432.00	31,568.00
NJ DLPS - DCJ - Community Justice Program, CJ-13-99	17,034.23	17,034.23	17,034.23	
NJ DLPS-DSP-EMA Reallocation, FY 1999	3,470.07	3,470.07	3,470.07	
NJ DLPS-DSP-Terrorism Assessment Program	10,000.00	10,000.00	8,563.74	1,436.26
NJ DLPS-DSP-Hurricane Evacuation Resource		9,881.00	9,740.75	140.25
NJSP/OEM Hazmat Database		1,000.00		1,000.00
NJSP/OEM Evacuation Exercise		9,000.00		9,000.00
NJDLPS/DSP - FEMA West Nile Virus Emergency		172,371.32	11,659.66	160,711.66
NJ DLPS-DHTS - Child Passenger Safety, OPOO-45-02-01	2,332.66	2,332.66	2,332.66	
NJ DLPS-DHTS - Safe Cargo,OPO1-45-01-02	15,000.00	16,000.00	14,641.98	1,358.02
NJDHTS - Serious Accident Team, FY '99, PT99-03-02-03	11,919.45	11,919.45	11,919.45	
NJJJC-State Community Partnership,CY00 00-SCP-PM/PS-17	29,684.91	29,684.91	29,684.91	
NJJJC-State Community Partnership,CY01,01-SCP-PM/PS-17		413,798.00	373,093.14	40,704.86
NJJJC-State Community Partnership,CY'99,99-SCP-PM/PS-17		77.01	77.01	
NJJJC - Bullying Prevention J-J:7-12-98		200,000.00		200,000.00
NJJJC - Family Court CY'00, 00-FC-17	28,204.00	28,204.00	28,204.00	
NJJJC - Family Court CY'01, 01-FC-17		92,821.00	56,408.00	36,413.00
NJJJC-Juvenile Accountability Incent. Bl. Grant, JAIBG -9-98	7,788.21	7,788.21	7,788.21	
NJJJC-Juvenile Accountability Incent. Bl. Grant, JAIBG -7-99	250,822.64	250,822.64	250,822.64	
NJJJC, JAIBG 13-00 Yr. Three		210,663.00	19,601.17	191,061.83
NJJJC-MCYDC, SFEA, FY 2000	56,877.24	56,877.24	56,877.24	

COUNTY OF MONMOUTH

Exhibit AA-2

GRANT FUND

Sheet 6 of 9

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Dec. 31, 2001
NJJJC-MCYDC, SFEA, FY 2001		168,000.00	155,526.25	12,473.75
NJJJC-MCYDC, SFEA, FY 2002		178,500.00	7,012.07	171,487.93
NJDEP - Clean Communities Program CY '00	44,316.46	44,316.46	10,341.89	33,974.57
NJDEP - Clean Communities Program CY 2001		88,407.00	46,873.60	41,533.40
NJDEP - Clean Communities Program CY '96	653.84	653.84	653.84	
NJDEP - Clean Communities Program CY '97	1,389.38	1,389.38	1,389.38	
NJDEP - Clean Communities Program CY '98	399.78	399.78	399.78	
NJDEP - Clean Communities Program CY '99	32,451.41	32,451.41	27,381.21	5,070.20
NJDEP - Recycling Program Plan, 1996/1997	1,782.88	1,782.88	1,165.81	617.07
NJDEP - Recycling Program Plan, 1998	15,023.69	15,023.69	13,216.85	1,806.84
NJDEP - Recycling Program Plan, Rec 94-13-Donations	11.39	7,800.39	4,205.00	3,595.39
NJDEP - Scrap Tire Management Fund		127,123.94	32,976.74	94,147.20
NJDEP - Water Quality Mgt. Grant-604B, 48918000032	9,166.44	9,166.44	9,166.44	
NJDEP - Wastewater Management Fund RP01-001		50,000.00	5,189.31	44,810.69
NJDEP - Pump-Out Facility, FG00-055		5,000.00	1,191.53	3,808.47
NJDEP - Tree Planting Project PF 01-098		4,095.45	3,798.75	296.70
NJDEP - MWMG, Year Three, CP 00-076	75,000.00	75,000.00	70,000.00	5,000.00
NJDEP - Phase I WMP, WMA #12	300,000.00	300,000.00	23,840.92	276,159.08
NJDOL - WNJEC, FY '01	42,446.00	42,446.00	42,446.00	
NJDOL - Workforce Incentive Board (WIB)	2,043,582.58	2,101,152.58	1,191,886.10	909,266.48
NJDOL - WIA PY 00- Workforce Incentive Board (WIB)		92,773.00	63,155.32	29,617.68
NJDOL - WIB Work First NJ	632,827.53	632,827.53	301,785.87	331,041.66
NJDOL - WIA PY 01		2,431,238.00	395,145.88	2,036,092.12

COUNTY OF MONMOUTH

Exhibit AA-2

GRANT FUND

Sheet 7 of 9

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2000	Balance After Transfers	Paid or Charged	Balance Dec. 31, 2001
NJDOL - WIA PY 01, WFNJ			(2,268.45)	2,268.45
NJDOL - JTPA PY 98	151,553.77	151,553.77	151,106.01	447.76
NJDOL - JTPA PY 98, Workforce Inv. Board, One-Stop Tech	0.30	0.30	0.30	
NJDOL - JTPA PY 98, WTW	16,469.28	16,469.28	16,469.28	
NJDOL - JTPA PY 98, WFNJ	16,755.74	16,755.74	16,755.74	
NJDOL - JTPA PY 99, Administration, IIA, B, C & III	286,449.74	341,707.27	192,351.55	149,355.72
NJ DOL-JTPA PY 99, Workforce Investment Board (WIB)	23,953.14	23,953.14	12,058.28	11,894.86
NJ DOL-JTPA PY 99, Welfare- to-Work	233,257.09	233,257.09	46,198.75	187,058.34
NJ DOL-JTPA PY 99, Work First NJ (WFNJ)	304,627.88	304,627.88	162,329.75	142,298.13
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 - Maint. & Preservation of Library Collections, 00-1221	6,484.53	6,484.53	6,484.53	
NJOETS-911 Coord., FY '01		25,000.00	19,324.28	5,675.72
NJDOS - NVRA of 1993 Poll Books	44,676.32	44,676.32		44,676.32
NJHC - News Video Project RPM 01-049		20,000.00	18,035.22	1,964.78
NJC@EGC - 2001 Cooperative Marketing Grant		10,000.00	9,888.10	111.90
Port Auth. NY & NJ Compt. Ck	232,766.62	232,766.62		232,766.62
US HUD-Housing Counseling FY '00 HC-00-0398-109		15,391.00	15,391.00	
US HUD-Housing Counseling FY '01 HC-01-0398-123		14,578.00		14,578.00
US HUD - Emergency Shelter FY '97 S-97-UC-34-0018	2,722.11	2,722.11	1,820.32	901.79
US HUD - Dover Twp. MCDSS, Hopwa, FY '00		410,795.00	190,376.02	220,418.98
US HUD - Dover Twp. MCDSS, Hopwa, 1998	5,440.00	5,440.00	5,440.00	

COUNTY OF MONMOUTHGRANT FUNDSCHEDULE OF APPROPRIATED RESERVES FORFEDERAL AND STATE GRANTS

Grant	Balance	Balance	Balance	Paid or Charged	Balance Dec. 31, 2001
	Dec. 31, 2000	After Transfers			
US HUD - Dover Twp. MCDSS, Hopwa, 1999	163,625.98	163,625.98		163,625.98	
US HUD-Safe Home Program	7,550.00	7,550.00		7,550.00	
TNHA-USHUD, PHDEP, 2000-2002, Nenq	128,086.94	128,086.94		57,630.69	70,456.25
APHA-USHUD, PHDEP, NENQ, 1998-2000, Nenq	500.00	500.00		500.00	
TNHA - USUD, PHDEP, , 2000-2002, Swng	128,086.93	128,086.93		57,630.71	70,456.22
TNHA-USHUD, PHDEP, SWNQ, 1998-2000, Swng	500.00	500.00		500.00	
TNHA - USUD, PHDEP, , 2000-2002	118,086.94	118,086.94		58,987.77	59,099.17
TNHA-USHUD, PHDEP, 1998-2000	1,673.25	1,673.25		1,673.25	
US DOJ - COPS MORE, 96-CL-WX-0006	1,357,229.87	1,357,229.87		801,303.62	555,926.25
US DOJ-Domestic Preparedness Equipment, 2000-TE-CX-0055	75,227.68	75,227.68		72,785.03	2,442.65
US BJA 2001 BVPGP		26,577.12			26,577.12
USGS - Don't Duck Metadata, 99HQGR0149	1,522.14	1,522.14		1,522.14	
USDA/NRCS, RCE-EQIP/EAP, Farm Stewardship, CY '01		7,600.00		7,600.00	
UMDNJ - Battery Mgmt. and Education	651.65	651.65		570.00	81.65
PDEL-Stream & Water Identification Project 01-27		5,000.00		4,556.08	443.92
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	
Township of Freehold - MCMEC, Lyme Disease - FY 2000	39,530.00	39,530.00		15,900.00	23,630.00
Earle- MCMEC, Lyme - FY '00/01		21,000.00		10,500.00	10,500.00
MCCATC - MCPO Task Force	420.00	920.00		883.56	36.44

COUNTY OF MONMOUTH

Exhibit AA-2

GRANT FUND

Sheet 9 of 9

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Paid or	Balance
	Dec. 31, 2000	After Transfers	Charged	Dec. 31, 2001
Steiner Equities - Off-Tract Road Dev.-State Aid Hwy. Proj.	2,696,129.67	2,696,129.67	269,178.61	2,426,951.06
Donations - Mon. Cty. Sheriff's K-9 Unit	9,374.06	9,449.06	954.12	8,494.94
Donations-GPU Monmouth County Emergency Management	19.25	19.25		19.25
	<u>\$ 30,772,826.32</u>	<u>71,220,654.43</u>	<u>25,439,696.47</u>	<u>45,780,957.96</u>

AA

Ref. AA

Ref.

Unappropriated Reserves	AA-3	\$ 130,501.42
Federal and State Grants	AA-4	39,581,532.61
Beginning Balance	AA-2	30,772,826.32
Contra		<u>735,794.08</u>
		<u>\$71,220,654.43</u>

Cash	AA-1	\$24,038,900.15
Canceled	AA-4	617,485.07
Fund Balance	AA-5	47,517.17
Contra		<u>735,794.08</u>
		<u>\$25,439,696.47</u>

Supplementary Information

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-3

SCHEDULE OF UNAPPROPRIATED RESERVES

FOR FEDERAL AND STATE GRANTS

	Balance Dec. 31, 2000	Received	Transfers Appropriated Reserves	Balance Dec. 31, 2001
NJDHSS - Office on Aging, 00-1388-AAA-02	\$ 56,461.21	84,388.73	56,461.21	84,388.73
NJDCA - DCR, ROID (MCOOH & MCOCEANS), CY '01, 01-3704-00	4,200.00		4,200.00	
NJTC-Work First New Jersey, Project Income	495.85	1,092.57	495.85	1,092.57
Donations - Sheriff's Office, K-9 Unit	75.00	150.00	75.00	150.00
NJDCJ - BARF, FY 2000	52,332.83		52,332.83	
NJDHTS - Safe Cargo, OP01-45-01-02	1,000.00	1,000.00	1,000.00	1,000.00
NJDEP - Recycling Prog. Plan-Donations, REC 94-13	7,789.00	9,970.00	7,789.00	9,970.00
NJDEP - Pump Out Facility, FG 00-055	5,000.00	1,500.00	5,000.00	1,500.00
NJDOL - J.T.P.A. PY '99, Administration,IIA,B,C &III	3,147.53	9,206.73	3,147.53	9,206.73
CAP/NJEH, Medicare Case Management		178,885.00		178,885.00
NJ DVRS - Brokered Emerg. Tg.		72.00		72.00
NJDHS - Youth Detention Center CY '01, 01BFNC		1,102.00		1,102.00
NJ DLPS -DCJ - LEOTEF		37,275.00		37,275.00
NJJJC-State Comm. Partner.CY'01,01-SCP-PM/PS-17		6,629.00		6,629.00
NJJJC - Family Court CY '01, 01-FC-17		4,025.00		4,025.00
	<u>\$ 130,501.42</u>	<u>335,296.03</u>	<u>130,501.42</u>	<u>335,296.03</u>

Ref.	AA	AA-1	AA-2	AA
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Supplementary Information

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 1 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2000	2001 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2001
NJ DHSS - Office on Aging 00-1388-AAA-02	\$ 1,029,386.00	3,622,584.00	4,253,484.00	398,486.00
Office on Aging - Donations		331,018.21	331,018.21	
Office on Aging - P.I./Title III - Vet's Grant & Safe Housing VL-9902		32,000.00	32,000.00	
NJ DHSS-CAP/NJIEH, Medicaid Case Management	44,025.00	82,575.00	126,600.00	
NJ DHSS - SIBA, JACC Program		(75.00)	(75.00)	
NJ DHSS-Intergenerational School Breakfast	6,794.00		6,794.00	
NJ DHSS-Intergenerational School Breakfast		77,000.00	53,652.00	23,348.00
NJ DHSS - Alcohol Services Plan CY '00 00-578-ADA-C-0	197,278.00		197,278.00	
NJ DHSS - Alcohol Services Plan CY '01 01-541-ADA-C-0		921,121.00	623,052.00	298,069.00
NJ Governor's Council On Alcohol and Drug Abuse CY '00	334,048.13		272,818.13	61,230.00
NJ Governor's Council On Alcohol and Drug Abuse CY '01		598,226.00	287,597.87	310,628.13
NJ Governor's Council On Alcohol and Drug Abuse CY '99	26,612.00	(26,612.00)		
NJ DCA-DCR ROID (MCOOH) & (MOCEANS), CY00,00-3762-01	11,050.00		11,003.00	47.00
NJ DCA-DCR ROID (MCOOH) & (MOCEANS), CY01,01-3704-00		12,000.00	4,200.00	7,800.00
NJ DCA-DCR ROID (MCOOH) & (MOCEANS), CY99,99-2961-00	4,129.00		4,129.00	
NJ DCA - HPP (Linkages), FY 2001, 00-1239-00	40,375.00	44,905.00	35,280.00	50,000.00
NJ DCA - Smart Growth Mgt. Plan, Rte. 9; FY 2000, 006064-00	250,000.00		35,000.00	215,000.00
NJDCA - REDI, FY 2002 County Challenge 02-2503-00		40,000.00		40,000.00
NJDCA - Life Skills Training 01-5405-00		45,000.00	45,000.00	
NJ DCA - Lead Based Paint Abatement	15,000.00			15,000.00

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 2 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2000	2001 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2001
NJDCA - Bus Subsidy 01-5311 00		20,000.00	20,000.00	
NJ Transit - FTA Section 5311, FY 2000	30,062.77		30,062.77	
NJ Transit - FTA Section 5311, FY 2001	169,065.00		165,343.65	3,721.35
NJ Transit - FTA Section 5311, FY '02		159,504.00		159,504.00
NJ Transit - Casino CY '00	715,497.97		715,474.47	23.50
NJ Transit - Casino CY '01		1,375,006.00	1,025,905.51	349,100.49
NJ Transit - Casino CY '99	261,483.50		258,308.26	3,175.24
NJ Transit - Casino Fund Donations, CY '00		141,000.00	141,000.00	
NJ Transit - Timetable Distribution FY '01	10,000.00		10,000.00	
NJ Transit - Timetable Distribution FY '02		9,000.00	1178.28	7,821.72
NJTC - Work First New Jersey, Project Income		495.85	495.85	
NJ Transit - JARC, Broker Expansion, FY 2000		95,182.00		95,182.00
NJIT/NJTPA - STP, FY 2001	87,204.92		87,204.92	
NJIT/NJTPA - STP, FY 2002		126,405.00		126,405.00
NJIT/NJTPA-Local Bus Study, FY 2001	48,000.00		23,914.57	24,085.43
NJIT/NJTPA- Bridge Scoping Project, MA-14		175,000.00		175,000.00
NJIT/NJTPA-Manasquan Bridge W7-9	27,418.46		18,027.18	9,391.28
NJIT/NJTPA- Bridge Scoping Project, S-17		350,000.00		350,000.00
NJIT/NJTPA- Bridge Scoping Project, S-31	275,000.00		216,417.70	58,582.30

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	2001 Budget			
	Revenue	Receipts and	Balance	
	Realized	Adjustments	Dec. 31, 2001	Dec. 31, 2001
		126,662.70		173,337.30
NJIT/NJTPA- Bridge Scoping Project, S-32	15,000,000.00	15,000,000.00		
NJDOT - 1999 Bridge Bond Program	599,272.86	599,272.86		
NJDOT - 83/89 Bridge Bond Program	4,584,000.00	4,584,000.00		
NJDOT/TTF - 2001 CTP	769,182.50			769,182.50
NJDOT -Matawan Road Improvement				475,000.00
NJDOT 1996-2000 STIP W-21 & W-31				
NJDHS-DYFS Youthth Detention Center CY 01, 01BFNC	34,807.00	34,807.00		
NJDHS-DYFS H.S.A.C. CY '01, 01AVNFC	60,846.00	60,846.00		
NJDHS-DYFS Multidisciplinary Team(MDT) Coord. FY '01, 01DJNC	27,500.00	27,500.00		
NJDHS-DYFS Multidisciplinary Team(MDT) Coord. FY '02, 02DJNC	27,500.00	9,168.00		18,332.00
NJDHS-DYFS Family Court Grant in Aid CY '01, 01CNNC	7,273.00	7,273.00		
NJDHS-DFD Work First New Jersey CY '00 FINZ0C	208,687.00	1,291,609.00		
NJDHS-DFD Work First New Jersey CY '01 FINZ1C	2,878,509.00	726,000.00		2,152,509.00
NJDHS-DFD Title IV-D Reimbursement Agreement FY 2001		263,001.20		20,227.80
NJDHS-DFD Title IV-D Reimbursement Agreement FY 2002	316,435.00			316,435.00
NJDHS-DFD Homeless CY 00, HINZ00C		46,993.00		6,007.00
NJDHS-DFD Homeless CY '01, HINZ1C	695,167.00	667,236.00		27,931.00
NJDHS-DFD USHUD Sec. 8 Voucher, Welfare to Work, D8NHOC		225,089.00		104,911.00
NJDHS - Mental Health Bd. FY 2001		6,000.00		
NJDHS - Mental Health Bd. FY 2002	6,000.00	6,000.00		
NJDHS-DMHS Project Transition/Path CY'00, S1202039	3,581.00	62,343.00		
NJDHS-DMHS Project Transition/Path CY'01, S1202039	262,881.00	197,161.00		65,720.00
NJDHS-DMHS CIACC/CART CY00, 20213	9,887.91	9,887.91		

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 4 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2000	2001 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2001
NJDHS-DMHS CIACC/CART CY '01, 20213		39,657.00	27,774.23	11,882.77
NJDHS-DMHS Mica Training FY '00		4,948.00	4,948.00	
NJDMHS - UMDNJ traumatic Loss CY '01		5,000.00	5,000.00	
NJDLPS - Election Workers, Chapter 245		180,000.00		180,000.00
NJ DLPS - Victim Witness Advocacy, FY '01		24,600.00	24,600.00	
NJ DLPS - Victim Assistance, FFY '00 V-13-99		134,134.00	65,438.47	68,695.53
NJ DLPS - Victim Assistance, FY '99 V-18-98	70,089.00	16,134.00	86,223.00	
NJ DLPS - SANE, FY 99, V-25-97/2	15,465.18		15,465.18	
NJ DLPS - SANE, FY 2000, V-36-99S	45,681.07	24,399.00	46,161.17	23,918.90
NJ DLPS - Multi Narc Force FY 2000 DE-2-15-00	58,000.00		58,000.00	
NJ DLPS - Multi Narc Force FY 2000 DE-2-13-01		209,688.00	209,688.00	
NJ DLPS- Megan's Law, FFY'00, LLE-13-00		38,251.00	38,251.00	
NJ DLPS- Megan's Law, FFY'99, LLE-13-99		40,099.00	40,099.00	
NJ BARF, FY 2000		52,332.83	52,332.83	
NJ DLPS-DCJ-Insurance Fraud Reimbursement Program FY '02		25,000.00	3,000.00	22,000.00
NJ DLPS-DCJ-Insurance Fraud Reimbursement Program FY '02	41,422.00		41,422.00	
NJ DLPS/DCJ - Child Adv. Ctr., FY '02		150,000.00		150,000.00
NJ DLPS - DCJ - Community Justice Program, CJ-10-01		32,000.00	16,000.00	16,000.00
NJ DLPS - DCJ - Community Justice Program, CJ-13-99			6,000.00	
NJ DLPS - DSP - Hurricane Evacuation Resource	6,000.00	9,881.00	9,881.00	
NJSP/OEM - Hazmat Database		1,000.00	1,000.00	
NJSP/OEM - Evacuation Exercise		10,000.00	9,000.00	1,000.00
NJDLPS/DSP - FEMA - West Nile Virus Emergency		172,371.32	172,371.32	

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 5 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2000	2001 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2001
NJ DLPS - DHTS - Child Passenger Safety, OPOO-45-02-01	2,289.52		2,289.52	
NJ DLPS - DHTS - Safe Cargo, OPO1-4501-02	14,000.00	1,000.00	2,552.74	12,447.26
NJ DHTS - Serious Accident Team PT99-03-02-03	17,994.45		17,994.45	
NJJJC-State Community Partnership CY '01-SCP-PM/PS-17		377,307.00	377,307.00	
NJJJC-Bullying Prevention J-J:7-12-98		200,000.00		200,000.00
NJJJC-YFDDP FY 00 J-J-4-13-97	20,847.00		20,847.00	
NJJJC-Family Court CY 01, 01-FC-17		92,821.00	92,821.00	
NJJJC-Juvenile Accountability Incentive Block Grant, JAIBG-9-98	40,080.64		40,080.64	
NJJJC-Juvenile Accountability Incentive Block Grant, JAIBG-7-99	243,491.00		218,427.59	25,063.41
NJJJC-JAIBG, 13-00 Yr Three		210,663.00		210,663.00
NJJJC-MCYDC, SFEA, FY 2000	90,000.00		90,000.00	
NJJJC-MCYDC, SFEA, FY 2001		168,000.00	168,000.00	
NJJJC-MCYDC, SFEA, FY 2002		178,500.00	174,253.11	4,246.89
NJ DEP - Clean Communities Program CY 2001		88,407.00	88,407.00	
NJ DEP - Recycling Program Plan REC 94-13		7,789.00	7,789.00	
NJ DEP Scrap Tire Management Fund		127,123.94	127,123.94	
NJ DEP - Water Quality Management Grant 48918000032	7,140.87		7,140.87	
NJ DEP - Wastewater Quality MGT. Grant - RP01-001		50,000.00	664.16	49,335.84
NJ DEP - Pump-Out Facility, FG 00-055	48,405.00	5,000.00	53,405.00	
NJ DEP - Tree Planting Project PF 01-098		4,095.45	2,866.82	1,228.63
NJ DEP-MWMG, Year Three, CP 00-076	75,000.00		55,000.00	20,000.00
NJ DEP- Phase I WMP, WMA #12	210,000.00			210,000.00

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 6 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2000	2001 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2001
NJ DOL - Workforce Incentive Board (WIB)	2,094,532.95	57,570.00	288,309.00	1,863,793.95
NJ DOL - WIA PY 00, Workforce Incentive Board (WIB)		92,773.00	73,337.00	19,436.00
NJ DOL - WIB Work First NJ	668,578.00		240,000.00	428,578.00
NJ DOL - WIA PY '01		2,431,238.00		2,431,238.00
NJ DOL-JTPA PY 99, Administration IIA,B,C & III	602,644.00	55,257.53	457,901.53	200,000.00
NJ DOL-JTPA PY 99, Welfare-to-Work	262,209.00			262,209.00
NJ DOL-JTPA PY 99, Work First New Jersey (WFNJ)	150,041.00		150,041.00	
NJSL - Maintenance & Preservation of Library Collections, 00-1221	671.00		671.00	
NJOETS - 911 Coord., FY '01		25,000.00	25,000.00	
NJHC - News Video Project RPM 01-049		20,000.00	16,000.00	4,000.00
NJC@EGC - 2001 Cooperative Marketing Grant		5,000.00	5,000.00	
Port Authority NY & NJ Compt. Ck.	367,425.12		134,658.50	232,766.62
US HUD-Housing Counseling FY '00 HC-00-0398-109		15,391.00	15,391.00	
US HUD-Housing Counseling FY '01 HC-000398-123		14,578.00		14,578.00
US HUD-Dover Twp/MCDSS, Hopwa FY '00		410,795.00	197,517.02	213,277.98
US HUD-Dover Twp/MCDSS, Hopwa 1999	156,012.98		156,012.98	
US HUD-Safe Home Program	17,000.00		17,000.00	
APHA-USHUD, PHDEP, 2000-2002-Nenq	130,000.00		47,924.44	82,075.56
APHA-USHUD, PHDEP, 1998-2000-Nenq	23,432.20		23,432.20	
APHA-USHUD, PHDEP, 2000-2002-Swnq	130,000.00		47,924.42	82,075.58
APHA-USHUD, PHDEP, 1998-2000-Swnq	20,237.78		20,237.78	
TNHA-USHUD, PHDEP, 2000-2002	120,000.00		48,851.34	71,148.66
TNHA-USHUD, PHDEP, 1998-2000	45,568.63		45,568.63	

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 7 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2000	2001 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2001
US DOJ-COPS MORE 96-CL-WX-0006	1,017,922.40		595,202.71	422,719.69
US DOJ-DOMESTIC Preparedness Equipment, 2000-TE-CX-0055	75,227.68		72,785.03	2,442.65
US BJA - 2001 BVPGP		26,577.12		26,577.12
US DOT-Belford Bridge Project	1,164,724.00		931,779.20	232,944.80
USGS-Don't Duck Metadata, 99HQGR0149	1,679.60		1,679.60	
USDA/NRCS - RCE - EQUIP/EAP - Farm Stewardship, CY '01		7,600.00	6,867.00	733.00
PDEI - Stream & Water Identification Project 01-27		5,000.00	2,500.00	2,500.00
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	
Earle - MCMC - Lyme - FY '00/01		21,000.00	10,500.00	10,500.00
MCCATC - MCPO Task Force		500.00	500.00	
Steiner Equities-Off-Tract Road Devp.- State Aid Hwy. Proj.	2,485,000.00		735,000.00	1,750,000.00
Donations - Monmouth County Sheriff's K-9 Unit		75.00	75.00	
	<u>\$ 16,766,584.73</u>	<u>39,581,532.61</u>	<u>39,876,847.46</u>	<u>16,471,269.88</u>
	AA	AA-2		AA
Cash			\$ 39,259,362.39	
Cancellations and Adjustments			<u>617,485.07</u>	
Supplementary Information			<u>\$ 39,876,847.46</u>	

COUNTY OF MONMOUTH**Exhibit AA-5****GRANT FUND****SCHEDULE OF FUND BALANCE**

	<u>Ref.</u>	
Increased by:		
Appropriated Reserves Cancelled & Expired	AA-2	<u>\$ 47,517.17</u>
Decreased by:		
Disbursements	AA-1	<u>47,517.17</u>
		<u><u>\$ -</u></u>

Supplementary Information

TRUST FUND

STATEMENT OF CASH AND INVESTMENTS

Exhibit B-1

Sheet 1 of 2

	<u>Ref.</u>		
Balance December 31, 2000	B		\$49,406,954.71
Increased by Receipts:			
HUD Relocation Assistance Programs	B-3	10,052,404.00	
HUD Community Development Block Grants	B-4	3,822,922.23	
HUD Home Investment Grants	B-5	2,076,205.53	
HUD Shelter Plus Care Grants Receivable	B-7	97,089.00	
HUD Emergency Shelter Grants Receivable	B-7	196,607.12	
Taxes Receivable	B-8	19,725,401.75	
Reserve for Relocation Assistance	B-9	717,127.60	
Reserve for Community Development Block Grants	B-10	102,417.34	
Reserve for Home Investment Grant	B-11	228,453.00	
Reserve for Shelter Care Plus	B-11a	440.00	
Reserve for Temporary Assistance			
to Needy Families	B-12	2,398,632.15	
Other Trust Fund Reserves	B-13	50,053,952.50	
Resource Recovery Investment Tax Fund	B-14	13,387.01	
Retiree Benefits	B-15	473,747.97	
			<u>89,958,787.20</u>
			139,365,741.91
Decreased by Disbursements:			
Reserve for HUD Relocation Assistance Programs	B-9	14,230,732.86	
Reserve for Community Development Block Grants	B-10	4,004,231.84	
Reserve for HUD Home Investment Grants	B-11	1,503,585.59	
Reserve for HUD Shelter Plus Care	B-11a	83,326.00	
Reserve for Temporary Assistance			
to Needy Families	B-12a	4,028,069.89	
Other Trust Fund Reserves	B-13	67,463,575.28	
Reserve for Resource Recovery Investment			
Tax Fund	B-14	596,348.88	
Retiree Benefits	B-15	516,326.36	
			<u>92,426,196.70</u>
Balance December 31, 2001	B		<u>\$46,939,545.21</u>

COUNTY OF MONMOUTHTRUST FUNDSTATEMENT OF CASH AND INVESTMENTS

Exhibit B-1

Sheet 2 of 2

Analysis of Balance

Cash	\$ 6,634,545.21
New Jersey Cash Management Fund	<u>40,305,000.00</u>
Cash and Cash Equivalents	<u><u>\$46,939,545.21</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, 2000	B	\$54,612,117.51
Increased:		
Net Additions to Fund Assets	B-12	<u>942,736.02</u>
Balance December 31, 2001	B	<u><u>\$55,554,853.53</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, 2000	B	\$ 7,902,487.20
Increased:		
Receivables		13,296,708.00
Adjustment for 1995 Wire Transfer In Error		<u>754,844.00</u>
		<u>14,051,552.00</u>
		<u>21,954,039.20</u>
Decreased by:		
Receipts	B-1	<u>10,052,404.00</u>
Balance December 31, 2001	B	<u><u>\$11,901,635.20</u></u>

SCHEDULE OF ACCOUNTS RECEIVABLE

Exhibit B-4

COMMUNITY DEVELOPMENT BLOCK GRANTS

	<u>Ref.</u>	
Balance December 31, 2000	B	\$ 5,456,987.71
Increased by:		
Community Development Block Grant		<u>3,822,000.00</u>
		<u>9,278,987.71</u>
Decreased by:		
Receipts	B-1	<u>3,822,922.23</u>
Balance December 31, 2001	B	<u><u>\$ 5,456,065.48</u></u>

Supplementary Information

TRUST FUND

Exhibit B-5

SCHEDULE OF H.U.D. HOME INVESTMENTGRANT RECEIVABLES

	<u>Ref.</u>	
Balance December 31, 2000	B	\$ 2,989,916.93
Increased:		
Home Investment Grants		<u>1,839,000.00</u>
		4,828,916.93
Decreased by:		
Receipts	B-1	<u>2,076,205.53</u>
Balance December 31, 2001	B	<u><u>\$ 2,752,711.40</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, 2000	B	\$ 113,915.00
Decreased by:		
Receipts	B-1	<u>97,089.00</u>
Balance December 31, 2001	B	<u><u>\$ 16,826.00</u></u>

SCHEDULE OF H.U.D. EMERGENCY SHELTER

Exhibit B-7

GRANTS RECEIVABLE

	<u>Ref.</u>	
Balance December 31, 2000	B	\$ 193,932.80
Increased by:		
Accounts Receivable		<u>130,000.00</u>
		323,932.80
Decreased by:		
Receipts	B-1	<u>196,607.12</u>
Balance December 31, 2001		<u><u>\$ 127,325.68</u></u>

Supplementary Information

COUNTY OF MONMOUTHTRUST FUND

Exhibit B-8

SCHEDULE OF TAXES RECEIVABLE FOR LIBRARY,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, 2000	B	\$ 371,784.75	168,613.34	22,187.65	180,983.76
Increased by:					
2001 Tax Levy		19,353,617.00	8,225,782.00	1,127,835.00	10,000,000.00
Levy for Added and Omitted Taxes		390,962.47	185,274.57	24,521.76	181,166.14
		19,744,579.47	8,411,056.57	1,152,356.76	10,181,166.14
Total Balance and Increase		20,116,364.22	8,579,669.91	1,174,544.41	10,362,149.90
Decreased by:					
2001 Tax Levy		19,353,617.00	8,225,782.00	1,127,835.00	10,000,000.00
Levy for Added and Omitted Taxes					
Prior Year	B-1	371,784.75	168,613.34	22,187.65	180,983.76
		19,725,401.75	8,394,395.34	1,150,022.65	10,180,983.76
Balance December 31, 2001	B	\$ 390,962.47	185,274.57	24,521.76	181,166.14

Supplementary Information

COUNTY OF MONMOUTHTRUST FUND

Exhibit B-9

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

	<u>Ref.</u>	<u>Total</u>	<u>Appropriations</u>	<u>Funds</u> <u>Escrow</u>	<u>Interest</u>
Balance December 31, 2000	B	\$11,364,231.85	10,721,318.47	198,162.50	444,750.88
Increased:					
Transfer from Interest		498,044.88	498,044.88		
Interest		15,260.33	15,260.33		
Receipts	B-1	203,822.39	43,168.53	101,293.38	59,360.48
Receivables and Spending Reserves		15,571,975.00	15,571,975.00	-	-
		16,289,102.60	16,128,448.74	101,293.38	59,360.48
Total Increases and Balances		27,653,334.45	26,849,767.21	299,455.88	504,111.36
Decreased by:					
Transfers	B-1	14,230,732.86	13,661,818.50	70,869.48	498,044.88
Balance December 31, 2001	B	\$13,422,601.59	13,187,948.71	228,586.40	6,066.48

Supplementary Information

COUNTY OF MONMOUTH

TRUST FUND

Exhibit B-10

SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANTS

AUTHORIZATION RESERVES

Year	Balance Dec. 31, 2000	Transferred Allocation	Receipts	Disbursements	Balance Dec. 31, 2001
Twentieth Year - 1994	\$ 171,537.50	(137.50)			171,400.00
Twenty-First Year - 1995	505,508.78		15,331.00	485,749.78	35,090.00
Twenty-Second Year - 1996	110,844.29			30,516.73	80,327.56
Twenty-Third Year - 1997	163,458.71			148,798.49	14,660.22
Twenty-Fourth Year - 1998	604,646.03	(37,476.62)	5,868.80	445,228.03	127,810.18
Twenty-Fifth Year - 1999	916,825.90	157,759.59	449.00	183,740.03	891,294.46
Twenty-Sixth Year - 2000	3,074,503.86	(103,482.21)	48,642.50	1,752,501.03	1,267,163.12
Twenty-Seventh Year - 2001		3,822,000.00	32,126.04	957,697.75	2,896,428.29
	<u>\$5,547,325.07</u>	<u>3,838,663.26</u>	<u>102,417.34</u>	<u>4,004,231.84</u>	<u>5,484,173.83</u>

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

TRUST FUND

Exhibit B-11

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

	<u>Ref.</u>		
Balance December 31, 2000	B		\$ 3,215,495.96
Increased:			
Receipts	B-1	228,453.00	
Accounts Receivable		<u>1,839,000.00</u>	
			<u>2,067,453.00</u>
			5,282,948.96
Decreased by:			
Disbursements	B-1		<u>1,503,585.59</u>
Balance December 31, 2001	B		<u><u>\$ 3,779,363.37</u></u>

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

Exhibit B-11a

	<u>Ref.</u>		
Balance December 31, 2000	B		\$ 99,712.00
Increased by:			
Receipts			<u>440.00</u>
			100,152.00
Decreased by:			
Disbursements	B-1		<u>83,326.00</u>
Balance December 31, 2001	B		<u><u>\$ 16,826.00</u></u>

Supplementary Information

TRUST FUND

Exhibit B-12

SCHEDULE OF TEMPORARY ASSISTANCETO NEEDY FAMILIES

	<u>Ref.</u>	
Balance December 31, 2000	B	\$ 1,631,712.08
Increased by:		
Receipts	B-1	<u>2,398,632.15</u>
		4,030,344.23
Decreased by:		
Disbursements	B-1	<u>4,028,069.89</u>
Balance December 31, 2001	B	<u><u>\$ 2,274.34</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit B-13
Sheet 1 of 3

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

850	Description	Balance Dec. 31, 2000	Receipts/ Adjustments	Disbursements	Balance Dec. 31, 2001
3001	County Clerk - Dedicated Recording Fees PR	\$17,809.08			17,809.08
5101	MC AVA Payroll	16,172.64	168,500.00	109,164.75	75,507.89
19101	Mount Laurel Rehabilitation PR	2,831.12	76,800.00	35,315.72	44,315.40
103624	County Clerk - Dedicated Recording Fees	1,056,783.50	285,450.00	515,585.34	826,648.16
103626	Surrogate Office - Dedicated Revenue	22,465.95	7,194.00	8,310.55	21,349.40
103627	Tax Board Dedicated Revenue	61,008.21	41,492.17	69,318.02	33,182.36
103628	Weights and Measures Dedicated Revenue	577,717.85	108,405.17	0.00	686,123.02
104629	Federal Forfeiture Sharing Fund	103,732.86	72,718.12	18,970.19	157,480.79
104630	MCPO Asset Management Account (AMA)	21,399.64	48,073.18	25,667.98	43,804.84
104631	MCPO Law Enforcement Trust Account	426,801.05	329,582.38	250,274.92	506,108.51
104632	MCPO Seized Asset Trust Account (SATA)	1,325,573.67	1,628,953.99	1,616,874.73	1,337,652.93
104633	MCSO Law Enforcement Trust Fund	45,432.48	13,005.41	16,419.35	42,018.54
104634	PLETF - 10% Fund	18,968.29	47,993.94	48,131.93	18,830.30
105635	Allenwood Hospital - Special Account	5,000.00	0.00	0.00	5,000.00
105636	Fifth Wednesday Squires Club	6,682.51	10,993.00	10,693.15	6,982.36
105637	Economic Development Seminar	2,415.00	0.00	0.00	2,415.00
105638	Employee Funded Holiday Party	2,088.60	630.00	682.04	2,036.56
105640	MC AVA	106,647.91	50,879.04	86,462.89	71,064.06
105642	MC Mosquito Extermination Crime Realty	56,672.00	0.00	0.00	56,672.00
105643	MC Tuberculosis Control Board	97,337.15	12,310.28	6,439.81	103,207.62
105644	Motor Vehicle Fines for Roads and Bridges	6,220,230.77	3,640,502.67	5,321,236.70	4,539,496.74
105645	N.J. Department of Education-CETA	104.28	0.00	0.00	104.28
105646	Recreation Commission Donations Reserve Account	126,999.42	28,057.26	17,118.46	137,938.22
105647	WIB JTPA Scholarship Fund	5,561.94	8,065.00	9,161.24	4,465.70
105648	Woman of Achievement	1,976.13	0.00	0.00	1,976.13
107649	Contribution to Iran Hostage Memorial	440.00	0.00	0.00	440.00
107650	Drug Services Memory of Sherrilyn Goddard	118.07	0.00	0.00	118.07
107651	Invasion of Normandy Video Tape	1,544.84	0.00	0.00	1,544.84
107652	Special School Funds Helping Teachers	32.96	0.00	0.00	32.96
107653	Special Trust Funds	3,341.27	0.00	0.00	3,341.27
109654	Pension Fund Reserve	197,337.70	75,000.00	65,557.56	206,780.14
111656	MCDSS Disability Account	126.32	0.00	0.00	126.32
111657	Health Care BPA Flexible Spending FY'97/98	12,578.29	0.00	12,578.29	0.00
111658	Health Care BPA Flexible Spending FY'98/99	4,224.51	0.00	4,224.51	0.00
111659	Health Care USI Flexible Spending FY'99/00	194.97	0.00	194.97	0.00
111660	Health Care IAA Flexible Spending FY'99/00	8,111.16	0.00	8,111.16	0.00
111661	Health Care IAA Flexible Spending FY'00/01	9,646.98	60,480.00	68,105.34	2,021.64

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

		Balance Dec. 31, 2000	Receipts/ Adjustments	Disbursements	Balance Dec. 31, 2001
850	Description				
111662	Insurance NJ UIB Compensation	984,855.07	77,930.90	289,004.63	773,781.34
111663	Insurance NJ UIB Compensation AVA	129.88	579.80	523.85	185.83
111664	NJDOL - NJ EWDA/HCRA of 1992	19,967.73	241,448.03	241,164.01	20,251.75
111665	Self Funded Health Benefits Reinsured	31,855.01	7,333,402.40	7,175,272.82	189,984.59
111698	Health Care IAA Flexible Spending FY'01/'02	0.00	46,156.00	32,014.42	14,141.58
115666	MClA Rental Payments	0.00	3,669,501.24	3,669,501.24	0.00
115667	Open Space Preservation Acquisition	5,432,560.96	7,012,482.71	8,881,521.62	3,563,522.05
115668	Open Space Preservation Development	5,320,402.39	1,234,736.81	0.00	6,555,139.20
117669	Contractor Cash Deposits Highway Department	31,641.00	17,355.00	9,470.00	39,526.00
117670	Contractor Deposits Highway Department	133,390.63	84,650.00	83,550.00	134,490.63
117671	MCP-C-Utility Right-of-Way Rental	42,753.76	8,889.17	0.00	51,642.93
117672	Planning Board Performance Bond Deposits	2,040,329.70	149,972.89	0.00	2,190,302.59
117673	Planning Board Performance Bond Refundable	526,256.03	67,424.50	34,584.00	559,096.53
119673	Mount Laurel Rehabilitation - Manalapan	0.00	289,800.00	34,975.00	254,825.00
119674	Mount Laurel Rehabilitation - Belmar	145,484.00	303,200.00	155,685.00	292,999.00
119675	Mount Laurel Rehabilitation - Long Branch	6,782.73	0.00	0.00	6,782.73
119676	Mount Laurel Rehabilitation - Manasquan	91,965.00	0.00	40,880.00	51,085.00
119677	Mount Laurel Rehabilitation - Spring Lake	0.00	130,000.00	0.00	130,000.00
119678	Mount Laurel Rehabilitation - Wall	9,393.00	0.00	8,895.00	498.00
121679	Reserve for Repairs	4,500.00	0.00	0.00	4,500.00
121680	Reserve for Auto Self Insurance MCDSS	194,516.54	0.00	923.06	193,593.48
121681	Reserve for Liability Self Insurance MCDSS	190,000.00	0.00	0.00	190,000.00
121682	Self Insurance Retention Variable Liability Coverage	270,673.87	500,000.00	233,728.29	536,945.58
123683	Development Agreement American Home and Community	15,000.00	0.00	0.00	15,000.00
123684	Development Agreement Halari Route 522 Englishtown	9,841.00	0.00	0.00	9,841.00
123685	Development Agreement Hovnanian Country Village	8,861.50	0.00	0.00	8,861.50
123686	Development Agreement Hovnanian College Park	44,826.00	0.00	4,490.00	40,336.00
123687	Development Agreement Old Mill Estates	4,237.00	0.00	0.00	4,237.00
123688	Development Agreement Rolling Meadows	0.00	20,000.00	0.00	20,000.00

COUNTY OF MONMOUTH

Exhibit B-13
Sheet 3 of 3

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

850	Description	Balance Dec. 31, 2000	Receipts/ Adjustments	Disbursements	Balance Dec. 31, 2001
123689	Development Agreement Sudler Prop/Edwards Supermarket	25,000.00	0.00	25,000.00	0.00
123690	Development Agreement VJ Russo Shrewsbury Chase	6,206.00	0.00	0.00	6,206.00
123691	Development Agreement Woodbury Oaks Marlboro	14,078.00	0.00	1,722.00	12,356.00
123692	Development Agreement Marlboro Plaza	90.00	0.00	0.00	90.00
125693	Relocation Assistance-Cheche (Bayshore)	8,864.72	0.00	0.00	8,864.72
125694	Relocation Assistance-Daly (Bayshore)	7,056.00	0.00	0.00	7,056.00
125695	Relocation Assistance-Smith (Bayshore)	766.64	0.00	0.00	766.64
890000	Monmouth County Registered Bond & Coupon Fund	0.00	0.00	0.00	0.00
856000	Reserve for Escrow	796,706.53	11,013,594.78	10,999,462.81	810,838.50
852000	M.C. Dependent Care Assistance Plan	9,217.44	71,916.48	72,827.20	8,306.72
902000	Reserve for Trust A/C Control M.C.D.S.S.	174,002.79	7,534,084.92	6,716,036.54	992,051.17
930-72	County Library Fund	7,581,665.19	13,468,465.87	12,238,566.78	8,811,564.28
52000	County Park System:				
	Resale of Merchandise	7,068,395.91	5,058,329.12	4,972,380.49	7,154,344.54
	County Health Fund	1,449,446.12	4,600,348.02	4,483,730.87	1,566,063.27
894000	HUD,CDBG H.I.P. Mortgage Repayment	153,655.53	0.00	16,663.26	136,992.27
1428656	HUD, Emergency Shelter, S-00-UC-34-0018	136,633.10	130,000.00	123,489.05	143,144.05
		<u>\$43,558,115.89</u>	<u>69,779,354.25</u>	<u>68,870,661.54</u>	<u>44,466,808.60</u>
		B	B-1	B	
	Taxes Receivable		\$19,725,401.75		
	Cash Receipts		<u>50,053,952.50</u>		
			<u>\$69,779,354.25</u>		
		B-8			
		B-1			
	Cash Disbursements			\$ 67,463,575.28	
	Adjustments			<u>1,407,086.26</u>	
		B-1			
				<u>\$ 68,870,661.54</u>	

Supplementary Information

TRUST FUND

Exhibit B-14

SCHEDULE OF RESERVE FOR RESOURCERECOVERY INVESTMENT TAX FUND

	<u>Ref.</u>	
Balance December 31, 2000	B	\$ 582,961.87
Increased:		
Receipts	B-1	13,387.01
		<u>596,348.88</u>
Decreased by:		
Disbursements	B-1	596,348.88
		<u> </u>
Balance December 31, 2001	B	<u><u>\$ -</u></u>

SCHEDULE OF RESERVE FOR RETIREES HEALTH BENEFITS

Exhibit B-15

	<u>Ref.</u>	
Balance December 31, 2000	B	\$ 46,022.91
Increased by:		
Receipts	B-1	473,747.97
		<u>519,770.88</u>
Decreased by:		
Disbursements	B-1	516,326.36
		<u> </u>
Balance December 31, 2001	B	<u><u>\$ 3,444.52</u></u>

Supplementary Information

GENERAL CAPITAL FUND

Exhibit C-2

SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2000:			
Cash	C	\$ 1,216,244.05	
N.J. Cash Management Fund	C	<u>19,963,142.44</u>	21,179,386.49
Increased by Receipts:			
Budget Appropriations:			
County College Bonds	C-12	6,010,000.00	
NJDEP Reimbursement	C-1	830,243.23	
Accrued Interest	C-10	69,433.25	
Capital Improvement Fund	C-19	1,300,000.00	
Capital Improvements	C-17	1,375,000.00	
Serial Bonds	C-11	30,000,000.00	
Accounts Receivable - State Agencies	C-4	6,493,190.43	
Other Receivables	C-5	<u>100,000.00</u>	46,177,866.91
			<u>67,357,253.40</u>
Decreased by Disbursements:			
Improvement Authorizations	C-16	38,985,433.45	
Current Fund	C-18	<u>46,996.96</u>	39,032,430.41
Balance December 31, 2001:			
Cash	C	1,331,743.83	
N.J. Cash Management Fund	C	<u>26,993,079.16</u>	<u>\$28,324,822.99</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit C-3
Sheet 1 of 2

GENERAL CAPITAL FUND

ANALYSIS OF GENERAL CAPITAL CASH

	Balance Dec. 31, 2000	Receipts	Disbursements	Transfers		Balance Dec. 31, 2001
				From	To	
Fund Balance	\$ 4,929,198.33	830,243.23		1,957,000.00		3,802,441.56
Capital Improvement Fund	916,766.72	1,300,000.00		1,325,000.00		891,766.72
Contractors' Retainage	73,191.61					73,191.61
Reserve for Scrip Redemption	1,509.63					1,509.63
Reserve for Budgeted Capital Improvements	930,000.00	1,375,000.00		930,000.00		1,375,000.00
Due to Current Fund	40,911.46	69,433.25	46,996.96			63,347.75
Accounts Receivable:						
State Agencies	(11,896,928.70)	6,493,190.43		9,416,995.00	634.18	(14,820,099.09)
Other	(100,000.00)	100,000.00				-
Improvement Authorizations						
88-5	5,145.80					5,145.80
89-1	1,705,070.09		722,595.99			982,474.10
90-2	682,612.16		506,545.97			176,066.19
91-1	2,222,733.11		249,291.46	634.18		1,972,807.47
92-5	70,201.49		54,094.82			16,106.67
93-2	408,565.54		199,336.18			209,229.36
93-101/2	2,716.54					2,716.54
94-1	1,116,086.92		253,738.62			862,348.30
94-2	86,219.63		69,120.58			17,099.05
94-3	54,736.64		6,294.70			48,441.94
94-101	25,632.36		686.81			24,945.55
95-1	165,543.46	580,000.00	493,067.48			252,475.98

COUNTY OF MONMOUTH

Exhibit C-3
Sheet 2 of 2

GENERAL CAPITAL FUND

ANALYSIS OF GENERAL CAPITAL CASH

	Balance Dec. 31, 2000	Receipts	Disbursements	Transfers		Balance Dec. 31, 2001
				From	To	
Improvement Authorizations (Continued)						
95-101	141,284.94		324.78			140,960.16
96-02	2,981,957.10	1,000,000.00	3,636,571.58			345,385.52
96-101	266,911.47		23,964.23			242,947.24
97-2	1,523,609.74		1,269,495.20			254,114.54
97-3	2,284,871.22	1,650,000.00	862,954.57		45,000.00	3,116,916.65
97-101	59,943.29		54,818.29			5,125.00
98-1	2,996,166.22	6,000,000.00	4,027,516.36		230,000.00	5,198,649.86
98-3	917,248.07		976,539.18		470,000.00	410,708.89
98-4	2,021.35		788.35			1,233.00
98-5	521,806.64		329,933.22			191,873.42
98-7	327,963.15		14,928.59			313,034.56
98-101	952,353.33		22,969.53			929,383.80
99-1	3,634,946.11		730,108.37		20,000.00	2,924,837.74
99-2	(3,693,728.59)	10,110,000.00	5,707,573.56			708,697.85
99-3	199,875.72		14,301.45			185,574.27
99-101	1,308,166.87		528,422.62			779,744.25
00-1	6,381,248.43	5,760,000.00	8,586,250.00		1,516,995.00	5,071,993.43
00-2	(1,067,171.36)	7,370,000.00	1,933,194.45			4,369,634.19
01-01		3,540,000.00	6,965,166.29		8,930,000.00	5,504,833.71
01-02					1,487,000.00	1,487,000.00
00-101			744,840.22		930,000.00	185,159.78
	<u>\$ 21,179,386.49</u>	<u>46,177,866.91</u>	<u>39,032,430.41</u>	<u>13,629,629.18</u>	<u>13,629,629.18</u>	<u>28,324,822.99</u>

Ref.

C-2

C-2

133

Exhibit C-4

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF ACCOUNTS RECEIVABLE - STATE AGENCIES

Ref.	N.J.D.O.T.							N.J.D.E.P.	
	Total	Roads		Bayshore Ferry		Agricultural Commission		95-01	75,000.00
		91-01	98-01	00-01	01-01	99-01	00-01		
Balance December 31, 2000	\$11,896,928.70	50,000.00	500,000.00	8,449,000.00		1,618,743.00	1,204,185.70		
Increased by:									
Ordinances	9,416,995.00			1,516,995.00	7,900,000.00				
Total Increase and Balances	21,313,923.70	50,000.00	500,000.00	9,965,995.00	7,900,000.00	1,618,743.00	1,204,185.70		75,000.00
Decreased by:									
Cancelled	634.18	634.18							75,000.00
Receipts	6,493,190.43	49,365.82	500,000.00	3,731,065.11	2,137,759.50				75,000.00
	6,493,824.61	50,000.00	500,000.00	3,731,065.11	2,137,759.50	-	-		
Balance December 31, 2001	\$14,820,099.09	-	-	6,234,929.89	5,762,240.50	1,618,743.00	1,204,185.70		-

Supplementary Information

COUNTY OF MONMOUTH

135.

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, 2000	C-16	\$ 100,000.00	100,000.00	
Decreased by:				
Receipts	C-2	\$ 100,000.00	100,000.00	

Supplementary Information

COUNTY OF MONMOUTH

Exhibit C-6

GENERAL CAPITAL FUNDSCHEDULE OF DUE FROM STATE OF NEW JERSEYCOUNTY 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, 2000	C	\$23,115,000.00	1,000,000.00	5,110,000.00	6,480,000.00	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, 2001	C	\$21,465,000.00	800,000.00	4,380,000.00	5,760,000.00	10,525,000.00

Supplementary Information

COUNTY OF MONMOUTH

137.

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, 2000	C	\$ 449,000.00
Decreased by:		
Budget Appropriation - State of New Jersey	C-13	<u>150,000.00</u>
Balance December 31, 2001	C	<u><u>\$ 299,000.00</u></u>

Supplementary Information

GENERAL CAPITAL FUND

Exhibit C-8

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Balance December 31, 2000	<u>Ref.</u> C		\$ 202,393,818.81
Increased by:			
General Obligation Bonds Issued	C-11		<u>30,000,000.00</u>
			232,393,818.81
Decreased by:			
Budget Appropriations for:			
General Obligation Bonds	C-11	21,355,000.00	
Green Acres Trust Loan - Other Programs	C-15	1,699,700.21	
Public School Facilities Loan Program	C-14	<u>220,809.64</u>	
			<u>23,275,509.85</u>
Balance December 31, 2001	C		<u><u>\$ 209,118,308.96</u></u>

Supplementary Information

Exhibit C-9

COUNTY OF MONMOUTHGENERAL CAPITAL FUNDSCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATIONUNFUNDED

Number	Improvement Description	Balance	2001	Bonds Issued	Balance
		Dec. 31, 2000	Authorizations	Dec. 31, 2001	Dec. 31, 2001
95-01	Various Improvements	\$ 580,000.00		580,000.00	-
96-02	Various Capital Improvements	2,127,000.00		1,000,000.00	1,127,000.00
97-03	Various Improvements	5,696,000.00	855,000.00	1,650,000.00	4,901,000.00
98-01	Various Capital Improvements	18,320,000.00	4,520,000.00	6,000,000.00	16,840,000.00
98-04	Renovations Vocational School				
99-01	Various Improvements	12,117,000.00	380,000.00		12,497,000.00
99-02	Improvements to Brookdale Community College	7,765,000.00		4,100,000.00	3,665,000.00
00-01	Various Improvements	22,935,000.00		5,760,000.00	17,175,000.00
00-02	Renovation and Expansion of County Vocational School	7,370,000.00		7,370,000.00	-
01-01	Various Improvements		20,470,000.00	3,540,000.00	16,930,000.00
		<u>\$ 76,910,000.00</u>	<u>26,225,000.00</u>	<u>30,000,000.00</u>	<u>73,135,000.00</u>
Ref.		C	C-16	C-11	C

Supplementary Information

COUNTY OF MONMOUTH

140.

GENERAL CAPITAL FUND

Exhibit C-10

SCHEDULE OF DUE TO CURRENT OPERATING FUND

	<u>Ref.</u>	
Balance December 31, 2000	C	\$ 40,911.46
Increased by:		
Receipts	C-2	<u>69,433.25</u>
		110,344.71
Decreased by:		
Disbursements		<u>46,996.96</u>
Balance December 31, 2001	C	<u><u>\$ 63,347.75</u></u>

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-11

SCHEDULE OF SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturity Dec. 31, 2001		Interest Rate	Balance Dec. 31, 2000		Increased	Decreased	Balance Dec. 31, 2001	
			Date	Amount		Dec. 31, 2000	Dec. 31, 2001			Dec. 31, 2001	Dec. 31, 2001
General Improvements	7-15-00	36,000,000.00	7-15-02	1,075,000.00	4.9525%	30,000,000.00	28,925,000.00		1,075,000.00	28,925,000.00	
General Improvements	6-15-91	18,445,000.00	7-15-02	1,700,000.00	6.2%	1,700,000.00	-		1,700,000.00	-	
General Improvements	7-01-92	25,300,000.00	7-01-02-04	2,200,000.00	5.04%	8,800,000.00	6,600,000.00		2,200,000.00	6,600,000.00	
General Improvements	7-01-93	10,000,000.00	7-01-02-03	1,050,000.00	4.35%	3,150,000.00	2,100,000.00		1,050,000.00	2,100,000.00	
General Improvements	10-15-94	10,125,000.00	10-15-02-02	1,350,000.00	5.30%	2,700,000.00	1,350,000.00		1,350,000.00	1,350,000.00	
General Improvements	9-01-95	23,000,000.00	9-01-02-05	Variable	Var.	15,250,000.00	12,600,000.00		2,650,000.00	12,600,000.00	
General Improvements	10-01-95	30,000,000.00	10-01-02-11	Variable	Var.	24,150,000.00	22,450,000.00		1,700,000.00	22,450,000.00	
General Improvements	8-01-97	33,000,000.00	8-1-02-12	Variable	Var.	28,200,000.00	26,400,000.00		1,800,000.00	26,400,000.00	
General Improvements	7-1-98	33,000,000.00	8-1-02	2,840,000.00	Var.	30,160,000.00	27,060,000.00		3,100,000.00	27,060,000.00	
General Improvements	7-15-99	27,000,000.00	7-15-02	980,000.00	Var.	26,020,000.00	24,840,000.00		1,180,000.00	24,840,000.00	
Refunding Bonds	7-01-98	14,195,000.00	8-1-02-06	Variable	Var.	10,115,000.00	6,565,000.00		3,550,000.00	6,565,000.00	
General Improvements	7-15-01	30,000,000.00	7-15-02	Variable	Var.		30,000,000.00	30,000,000.00		30,000,000.00	
						\$ 180,245,000.00	\$ 188,890,000.00	30,000,000.00	21,355,000.00	188,890,000.00	

Ref.

C

C-2,8

C-8

C

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, 2001		Interest Rate	Balance Dec. 31, 2000	Decreased	Balance Dec. 31, 2001
			Date	Amount				
County Vocational School	3-01-83	\$2,375,000.00	3-01-02	\$ 150,000.00	8.25%	\$ 449,000.00	150,000.00	299,000.00
			3-01-03	149,000.00				
			Ref.			C	C-6	C

GENERAL CAPITAL FUND

Exhibit C-14

SCHEDULE OF NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITYPUBLIC SCHOOL FACILITIES LOAN ASSISTANCE PROGRAM

	<u>Ref.</u>	
Balance December 31, 2000	C	\$ 3,247,354.61
Decreased by:		
Budget Appropriation for Principal Payment	C-8	<u>220,809.64</u>
Balance December 31, 2001	C	<u>\$ 3,026,544.97</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 MONMOUTHGENERAL CAPITAL FUNDSCHEDULE OF GREEN ACRES LOAN PROGRAMVARIOUS 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, 2000	C	\$ 18,901,464.20	2,103,265.10	4,439,758.92	9,899,498.93	2,256,971.24	201,970.01
Decreased by:							
Budget Appropriation	C-8	1,699,700.21	149,684.28	315,966.87	792,853.69	392,199.97	48,995.40
Balance December 31, 2001	C	\$ 17,201,763.99	1,953,580.82	4,123,792.05	9,106,645.24	1,864,771.27	152,974.61

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-16
Sheet 1 of 2

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Description	Balance January 1, 2001		2001 Authorizations	Expended	Authorizations Cancelled	Balance Dec. 31, 2001	
		Funded	Unfunded				Funded	Unfunded
88-3	Acquisition of Parklands, Farmlands, and Parkland Development	\$ 5,145.80					5,145.80	
89-1	Various Capital Improvements & Land Acquisitions	1,705,070.09			722,595.99		982,474.10	
90-2	Various Capital Improvements & Land Acquisitions	684,612.16			506,545.97		178,066.19	
91-1	Various Capital Improvements	2,242,733.11			249,291.46	634.18	1,992,807.47	
92-5	Various Capital Improvements	70,201.49			54,094.82		16,106.67	
93-2	Various Capital Improvements	408,565.54			199,336.18		209,229.36	
93-101/2	Various Capital Improvements - Brookdale/Buildings & Grounds	2,716.54					2,716.54	
94-1	Various Capital Improvements	1,116,086.92			253,738.62		862,348.30	
94-2	Renovations Brookdale C.C.	86,219.63			69,120.58		17,099.05	
94-3	Renov./Recon. Correctional Facility	54,736.64			6,294.70		48,441.94	
94-101	Various Capital Improvements - Buildings & Grounds	25,632.36			686.81		24,945.55	
95-1	Various Capital Improvements	165,543.46	580,000.00		493,067.48		252,475.98	
95-101	Various Capital Improvements - Buildings & Grounds	141,284.94			324.78		140,960.16	
96-2	Various Capital Improvements	3,211,957.10	2,127,000.00		3,636,571.58		575,385.52	1,127,000.00
96-101	Various Capital Improvements - Buildings & Grounds	266,911.47			23,964.23		242,947.24	
97-2	Various Capital Improvements - Brookdale C.C.	1,523,609.74					254,114.54	
97-3	Various Capital Improvements	2,294,871.22	5,696,000.00	900,000.00	1,269,495.20		3,126,916.65	4,901,000.00
97-101	Various Capital Improvements - Buildings and Grounds	59,943.29			54,818.29		5,125.00	
98-1	Various Capital Improvements	3,149,166.22	18,320,000.00	4,750,000.00	4,027,516.36		5,351,649.86	16,840,000.00
98-3	Various Capital Improvements	917,248.07		470,000.00	976,539.18		410,708.89	
98-4	Renov./Equip. Voc. School	2,021.35			788.35		1,233.00	

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Exhibit C-16
Sheet 2 of 2

Ord. No.	Description	Balance January 1, 2001		2001 Authorizations	Expended	Authorizations Cancelled	Balance Dec. 31, 2001	
		Funded	Unfunded				Funded	Unfunded
98-5	Expansion/Renov. Brookdale Community College	521,806.64			329,933.22		191,873.42	
98-7	Acquisition of Real Property	327,963.15			14,928.59		313,034.56	
98-101	Various Capital Improvements - Buildings and Grounds	952,353.33			22,969.53		929,383.80	
99-1	Various Capital Improvements	3,219,946.11	12,117,000.00	400,000.00	730,108.37		2,509,837.74	12,497,000.00
99-2	Various Improvements						5,223,697.85	3,665,000.00
99-3	Brookdale Community College Renovation and Expansion	6,831,271.41	7,765,000.00		5,707,573.56			
99-101	County Vocational School	199,875.72			14,301.45		185,574.27	
00-1	Various Capital Improvements - Buildings and Grounds	1,308,166.87			528,422.62		779,744.25	
00-2	Various Capital Improvements	7,601,248.43	22,935,000.00	1,516,995.00	8,586,250.00		6,291,993.43	17,175,000.00
00-101	Renov. & Expansion County Vocational School		5,082,828.64		1,933,194.45		3,149,634.19	
01-1	Various Capital Improvements - Buildings and Grounds			930,000.00	744,840.22		185,159.78	
01-2	Various Capital Improvements			29,400,000.00	6,965,166.29		5,504,833.71	16,930,000.00
	Acquisition of Real Property			1,487,000.00			1,487,000.00	
		<u>\$39,096,908.80</u>	<u>74,622,828.64</u>	<u>39,853,995.00</u>	<u>38,985,433.45</u>	<u>634.18</u>	<u>41,452,664.81</u>	<u>73,135,000.00</u>
		C	C		C-2	C-4	C	C
State Agencies				\$ 9,416,995.00				
Capital Surplus				1,957,000.00				
Deferred Charges Unfunded				26,225,000.00				
Capital Improvements				930,000.00				
Capital Improvement Fund				1,325,000.00				
				<u>\$39,853,995.00</u>				
Connected State Agencies							\$	634.18
Supplementary Information								

COUNTY OF MONMOUTH

148.

GENERAL CAPITAL FUND

Exhibit C-17

SCHEDULE OF RESERVE FOR

BUDGETED CAPITAL IMPROVEMENTS

	<u>Ref.</u>	
Balance December 31, 2000	<u>C</u>	\$ 930,000.00
Increased by:		
Budget Appropriation for Improvements	C-2	<u>1,375,000.00</u>
		2,305,000.00
Decreased by:		
Improvement Authorization	C-16	<u>930,000.00</u>
Balance December 31, 2001	C	<u><u>\$ 1,375,000.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH

149.

GENERAL CAPITAL FUND

Exhibit C-18

SCHEDULE OF CONTRACTORS RETAINAGE

	<u>Ref.</u>	
Balance December 31, 2000 & 2001	C	<u>\$ 73,191.61</u>

SCHEDULE OF CAPITAL IMPROVEMENT FUND

Exhibit C-19

	<u>Ref.</u>	
Balance December 31, 2000	C	\$ 916,766.72
Increased by:		
Budget Appropriation	C-2	<u>1,300,000.00</u>
		2,216,766.72
Decreased by:		
Appropriated for Improvements	C-16	<u>1,325,000.00</u>
Balance December 31, 2001	C	<u>\$ 891,766.72</u>

Supplementary Information

RECLAMATION CENTER UTILITY FUND

Exhibit D-5

OPERATING FUND

Sheet 1 of 2

SCHEDULE OF CASH AND CASH EQUIVALENTS

	<u>Ref.</u>		
Balance December 31, 2000	D		\$ 35,903,363.85
Increased by Receipts:			
Premium FNMA	D-15	174,488.25	
Interest FNMA	D-16	4,444.44	
Billings in Excess of Receipts - Haulers	D-13	376,735.54	
Host Community Benefits Tax	D-10	1,820,741.39	
Landfill Closure Taxes	D-7	1,456,206.31	
Utility Fees	D-3	27,791,732.70	
Interest on Escrow Reserve	D-9	980,515.96	
Unanticipated Revenue	D-3	3,751,055.73	
Total Receipts			<u>36,355,920.32</u>
			72,259,284.17
Decreased by Disbursements:			
Landfill Closure Taxes	D-8	930,128.66	
Host Community Benefits Tax	D-10	1,783,551.00	
Appropriations	D-4	31,446,191.20	
Appropriation Reserves	D-15	3,876,212.41	
Refunds of Haulers Deposits	D-14	24,515.62	
Other Reserves		2,769.76	
			<u>38,063,368.65</u>
			34,195,915.52
Add: Decrease in Investments			<u>24,825,511.75</u>
Balance December 31, 2001	D		<u>\$ 59,021,427.27</u>

RECLAMATION CENTER UTILITY FUND

Exhibit D-5

OPERATING FUND

Sheet 2 of 2

SCHEDULE OF CASH AND CASH EQUIVALENTS

	<u>Maturity 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	\$ 37,000,000.00
<u>Cash</u>			
Cash on Deposit with Banks			<u>22,021,427.27</u>
			<u><u>\$ 59,021,427.27</u></u>
	Ref.		D

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-6

OPERATING FUNDSCHEDULE OF INVESTMENTSRef.

Balance December 31, 2000

\$ 24,825,511.75

Decreased by:

Maturity of Bonds

\$ 24,825,511.75

Supplementary Information

Exhibit D-7

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUNDOPERATING FUNDSCHEDULE OF RECEIVABLE DUE FROM HAULERS FOR UTILITY REVENUE

	<u>Ref.</u>	<u>Total</u>	<u>Utility Fees</u>	<u>Solid Waste/ Closure Taxes</u>
Balance December 31, 2000	D	\$ 833,135.06	894,525.34	(61,390.28)
Increased by:				
Charges				
Adjustments to Receivables	D-3,8	29,239,991.53	27,791,732.70	1,448,258.83
Total Increase		194,798.88	195,181.21	(382.33)
Total Balance and Increase		29,434,790.41	27,986,913.91	1,447,876.50
		30,267,925.47	28,881,439.25	1,386,486.22
Decreased by:				
Closure Taxes Received	D-5,8	27,791,732.70	27,791,732.70	
Utility Taxes Received	D-5,8	1,456,206.31		1,456,206.31
Total Decreases		29,247,939.01	27,791,732.70	1,456,206.31
Balance December 31, 2001	D	\$ 1,019,986.46	1,089,706.55	(69,720.09)

Supplementary Information

Exhibit D-8

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUNDOPERATING FUNDSCHEDULE OF DUE FROM HAULERS FORSOLID 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, 2000	D-7	\$ (61,390.28)	1,868.01	(9,325.40)	(25,117.97)	(2,717.27)
Increased by:						
Transferred to Escrow	D-9	517,747.84				
Payments to State	D-5	930,128.66		258,874.00	671,254.66	
Total Increases		1,447,876.50	-	258,874.00	671,254.66	-
Total Increases and Balance						
Decreased by:						
Taxes Received	D-7	1,456,588.64		260,146.27	675,560.22	
Balance December 31, 2001	D-7	\$ (69,720.09)	1,868.01	(10,597.67)	(29,423.53)	(2,717.27)
<u>Analysis of Utility Taxes</u>						
Balance December 31, 2000		\$ (61,390.28)				
Balance December 31, 2001		(69,720.09)				
Increase/(Decrease) in Balance		\$ 8,329.81				

(1) Detail by account not available

Supplementary Information

RECLAMATION CENTER UTILITY FUND

Exhibit D-9

OPERATING FUND

SCHEDULE OF LANDFILL CLOSURE TAX ESCROW

	<u>Ref.</u>		
Balance December 31, 2000	D		\$ 14,666,858.02
Increased by Receipts:			
Transferred From Solid Waste and			
Landfill Closure Taxes	D-8	517,747.84	
Interest Earned	D-5	980,515.96	
			<u>1,498,263.80</u>
			16,165,121.82
Decreased by:			
Transfer to Unanticipated Revenue			<u>101,878.28</u>
Balance December 31, 2001	D		<u><u>\$ 16,063,243.54</u></u>

SCHEDULE OF HOST COMMUNITY BENEFIT TAX PAYABLE

Exhibit D-10

	<u>Ref.</u>		
Balance December 31, 2000	D		\$ 400,548.41
Increased by:			
Collections	D-5	1,820,741.39	
			<u>2,221,289.80</u>
Decreased by:			
Cash Disbursements	D-5	1,783,551.00	
			<u>1,783,551.00</u>
Balance December 31, 2001	D		<u><u>\$ 437,738.80</u></u>

Supplementary Information

RECLAMATION CENTER UTILITY FUND

Exhibit D-11

OPERATING FUND

SCHEDULE OF ACCRUED INTEREST ON BONDS AND NOTES

	<u>Ref.</u>	
Balance December 31, 2000	D	\$ 461,874.73
Decreased by:		
Adjustment		<u>61,997.25</u>
Balance December 31, 2001	D	<u>\$ 399,877.48</u>

RESERVE FOR ENVIRONMENTAL LIABILITY

Exhibit D-12

	<u>Ref.</u>	
Balance December 31, 2001 and December 31, 2000	D	<u>\$ 7,000,000.00</u>

Supplementary Information

RECLAMATION CENTER UTILITY FUND

Exhibit D-13

OPERATING FUNDSTATEMENT OF HAULER DEPOSITS ON ACCOUNT

	<u>Ref.</u>	
Balance December 31, 2000	D	\$ 664,552.85
Increased by:		
Billings in Excess of Receipts - Haulers		<u>376,735.54</u>
		1,041,288.39
Decreased by:		
Repayments	D-5	<u>24,515.62</u>
Balance December 31, 2001	D	<u><u>\$ 1,016,772.77</u></u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-14

SCHEDULE OF APPROPRIATION RESERVES

	Balance Dec. 31, 2000	Paid	Cancelled
Operating:			
Salaries and Wages	\$ 251,332.11		251,332.11
Other Expenses - Operating	8,294,354.05	4,010,351.10	4,284,002.95
	\$ 8,545,686.16	4,010,351.10	4,535,335.06
Ref.	D	D-5	D-1
Cash Disbursed		\$ 3,876,212.41	
Accounts Payable		134,138.69	
		\$ 4,010,351.10	

Supplementary Information

RECLAMATION CENTER UTILITY FUND

Exhibit D-15

OPERATING FUND

SCHEDULE OF CHANGES IN PREMIUMS ON INVESTMENTS

	<u>Ref.</u>	
Balance December 31, 2000	D	<u>\$ 174,488.25</u>
Decreased by:		
Interest Received on FNMA Note		<u>\$ 174,488.25</u>

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-16

SCHEDULE OF CHANGES IN ACCRUED INTEREST ON INVESTMENTS

	<u>Ref.</u>	
Balance December 31, 2000	D	\$ 4,444.44
Decreased by:		
Interest Received on FNMA Note		\$ 4,444.44

SCHEDULE OF ACCOUNTS PAYABLE

Exhibit D-17

Balance December 31, 2000		\$ 265,876.32
Increased by:		
Additional Accounts Payable Year 2000		134,138.69
		<u>400,015.01</u>
Decreased by:		
Transfer to 2001 Appropriations	13,570.39	
Accounts Payable Cancelled	<u>169,430.51</u>	
		<u>183,000.90</u>
Balance December 31, 2001		<u>\$ 217,014.11</u>

RECLAMATION CENTER UTILITY FUND

Exhibit D-18

CAPITAL FUND

SCHEDULE OF CASH AND CASH EQUIVALENTS

	<u>Ref.</u>		
Balance December 31, 2000	D		\$ 3,900,732.46
Increased by:			
Receipt from Middletown		1,000,000.00	
Decrease in Investments	D-19	<u>1,243,008.82</u>	
			<u>2,243,008.82</u>
			<u>6,143,741.28</u>
Decreased by:			
Reduction in Improvement Authorizations	D-22		<u>2,095,654.60</u>
Balance December 31, 2001	D		<u><u>\$ 4,048,086.68</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	\$ 3,900,000.00
<u>Cash</u>			
Cash on Deposit with Banks			<u>148,086.68</u>
			<u><u>\$ 4,048,086.68</u></u>

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND**Exhibit D-19**CAPITAL FUNDSCHEDULE OF INVESTMENTS

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

SCHEDULE OF ACCOUNTS RECEIVABLE - MIDDLETOWN TOWNSHIPCONSTRUCTION OF WETLANDS MITIGATION SITE**Exhibit D-20**

	<u>Ref.</u>	
Balance December 31, 2000	D	<u>\$ 1,000,000.00</u>
Decreased by:		<u>\$ 1,000,000.00</u>
Receipt		

SCHEDULE OF FIXED CAPITAL**Exhibit D-21**AUTHORIZED BUT NOT COMPLETED

	<u>Ref.</u>	
Balance December 31, 2000	D	\$ 21,140,000.00
Decreased by:		
Repayment of Bond Principal - Operating Budget	D-22	<u>2,220,000.00</u>
Balance December 31, 2001	D	<u>\$ 18,920,000.00</u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-22

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Description	Balance January 1, 2001		Paid or Charged	Balance Dec. 31, 2001	
	Funded	Unfunded		Funded	Unfunded
Reclamation Center:					
Various Capital Improvements	\$ 649,561.02		150,079.47	499,481.55	
Construction - Wetlands Mitigation Site	2,721,023.60		1,920,967.89	800,055.71	
Reclamation Center - Landfill Closure, Phase II	1,989,708.24		24,607.24	1,965,101.00	
	\$ 5,360,292.86	-	2,095,654.60	3,264,638.26	-

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-23

CAPITAL FUNDSCHEDULE 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		<u>270,778.00</u>
<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		<u>540,342.00</u>
Total Fixed Capital	D	<u>\$ 811,120.00</u>

Supplementary Information

Exhibit D-24

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUNDSCHEDULE OF SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturity Dec. 31, 2001 Date	Amount	Interest Rate	Balance Dec. 31, 2000	Increased	Paid	Balance Dec. 31, 2001
Reclamation Center Utility Bonds	8-01-90	30,500,000.00	7-01-02-03	\$ 85,000.00	6.95%	\$ 2,000,000.00		2,000,000.00	-
Reclamation Center Utility Bonds	7-01-93	17,250,000.00	7-01-04	90,000.00	4.78%	8,710,000.00		80,000.00	8,630,000.00
			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	8-01-02	2,145,000.00	4.489%	10,430,000.00		140,000.00	10,290,000.00
			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
						\$ 21,140,000.00		2,220,000.00	18,920,000.00
						-			

RECLAMATION CENTER UTILITY FUND

Exhibit D-25

GRANT FUND

STATEMENT OF CASH

	<u>Ref.</u>	
Balance December 31, 2000	D	\$ 1,107,907.97
Decreased by Disbursements:		
Accounts Payable	D-24	<u>251,368.11</u>
Balance December 31, 2001	D	<u><u>\$ 856,539.86</u></u>

STATEMENT OF GRANT REVENUE RECEIVABLE

Exhibit D-26

	<u>Ref.</u>	
Balance December 31, 2001 & 2000	D	<u><u>\$ 2,061.86</u></u>

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-27

GRANT FUNDSTATEMENT OF ACCOUNTS PAYABLE

	<u>Ref.</u>	
Balance December 31, 2000	D	\$ 589,870.83
Increased by:		
2001 Budget Appropriation	D-23	<u>520,099.00</u>
		1,109,969.83
Decreased by:		
Cash Disbursed	D-23	<u>251,368.11</u>
Balance December 31, 2001	D	<u><u>\$ 858,601.72</u></u>

STATEMENT OF DEFERRED REVENUE

Exhibit D-28

	<u>Ref.</u>	
Balance December 31, 2000	D	<u>\$ 520,099.00</u>
Decreased by:		
Transferred to Operating		<u>\$ 520,099.00</u>

Supplementary Information

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

	Balance Dec. 31, 2001	Balance Dec. 31, 2000
<u>Assets</u>		
Cash	\$ 5,412.50	10,412.50
<u>Liabilities</u>		
Principal and Interest Payable on Bonds	\$ 5,412.50	10,412.50

Supplementary Information

COUNTY OF MONMOUTH**Exhibit G****OFFICE OF THE SURROGATE****SCHEDULE OF ASSETS AND LIABILITIES**

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2001</u>	<u>Balance</u> <u>Dec. 31, 2000</u>
<u>Assets</u>			
<u>General Fund</u>			
Cash	G-1	\$ 24,888.36	22,552.94
<u>Trust Fund</u>			
Cash	G-4,5	28,850,154.88	30,209,407.87
Total Assets		<u>\$ 28,875,043.24</u>	<u>30,231,960.81</u>
<u>Liabilities and Reserves</u>			
<u>General Fund</u>			
Reserve for Lawyer's Deposits	G-3	\$ 24,664.59	22,351.54
Due to County Treasurer	G-2	223.77	201.40
		<u>24,888.36</u>	<u>22,552.94</u>
<u>Trust Fund</u>			
Reserve for Awards and Legacies to Minors and Incompetents	G-4	28,813,405.86	29,757,337.27
Reserve for Superior Court Law Division - Probate Part	G-5	36,749.02	452,070.60
		<u>28,850,154.88</u>	<u>30,209,407.87</u>
Total Liabilities		<u>\$ 28,875,043.24</u>	<u>30,231,960.81</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit G-1

OFFICE OF THE SURROGATESCHEDULE OF CASH - GENERAL ACCOUNT

	<u>Ref.</u>		
Balance January 1, 2001	G		\$ 22,552.94
Increased by:			
Collection of Fees	G-2	507,418.76	
Lawyer's Deposits	G-3	55,117.48	
Interest from Lawyer's Accounts	G-2	<u>223.77</u>	
			<u>562,760.01</u>
			585,312.95
Decreased by:			
Payments to County Treasurer:			
Dedicated Trust Fund	G-2	9,496.00	
Payments to County Treasurer	G-2	<u>550,874.66</u>	
		<u>560,370.66</u>	
Refunds to Lawyer's	G-3	<u>53.93</u>	
			<u>560,424.59</u>
Balance December 31, 2001	G		<u>\$ 24,888.36</u>

Supplementary Information

COUNTY OF MONMOUTH

171.

Exhibit G-2

OFFICE OF THE SURROGATE

SCHEDULE OF DUE COUNTY TREASURER

	<u>Ref.</u>		
Balance January 1, 2001	G		\$ 201.40
Increased by:			
Collections	G-1	507,418.76	
Fees Charged	G-3	52,750.50	
Interest from Lawyers' Account	G-1	<u>223.77</u>	
			<u>560,393.03</u>
			560,594.43
Decreased by:			
Payments to County Treasurer	G-1	550,874.66	
Dedicated Trust Fund		<u>9,496.00</u>	
			<u>560,370.66</u>
Balance December 31, 2001	G		<u>\$ 223.77</u>

SCHEDULE OF RESERVE FOR LAWYERS' FEES

Exhibit G-3

	<u>Ref.</u>		
Balance January 1, 2001	G		\$ 22,351.54
Increased by:			
Deposits	G-1		<u>55,117.48</u>
			77,469.02
Decreased by:			
Fees Charged	G-2	52,750.50	
Refunds to Lawyer's	G-1	<u>53.93</u>	
			<u>52,804.43</u>
Balance December 31, 2001	G		<u>\$ 24,664.59</u>

Supplementary Information

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

	<u>Ref.</u>	
Balance January 1, 2001	G	\$ 29,757,337.27
Increased by:		
Interest	1,416,231.39	
Deposits	3,800,370.01	
		<u>5,216,601.40</u>
		34,973,938.67
Decreased by:		
Withholdings	5,227.74	
Withdrawals	6,155,305.07	
		<u>6,160,532.81</u>
Balance December 31, 2001	G	<u>\$ 28,813,405.86</u>

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

	<u>Ref.</u>	
Balance January 1, 2001	G	\$ 452,070.60
Increased by:		
Deposits		<u>404.25</u>
		452,474.85
Decreased by:		
Disbursements		<u>415,725.83</u>
Balance December 31, 2001	G	<u>\$ 36,749.02</u>

Supplementary Information

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

		Balance December 31	
	<u>Ref.</u>	<u>2001</u>	<u>2000</u>
<u>Assets</u>			
General Account:			
Cash	H-1	\$ 2,285,425.62	1,489,461.80
<u>Appropriation Account</u>			
Cash	H-1	1,632.06	2,072.24
Total Assets		<u>\$ 2,287,057.68</u>	<u>1,491,534.04</u>
<u>Liabilities and Reserves</u>			
General Account:			
Deposits on Sheriff Sales	H-2	\$ 2,044,516.56	1,216,908.21
Wage Execution Account	H-4	150,894.44	171,548.96
General Writs (Levies)	H-5	51,644.03	62,933.17
Summons and Complaints	H-3	38,370.59	38,071.46
		<u>2,285,425.62</u>	<u>1,489,461.80</u>
<u>Appropriation Account</u>			
Reserve for Witness Fees	H-6	1,632.06	2,072.24
Total Liabilities and Reserves		<u>\$ 2,287,057.68</u>	<u>1,491,534.04</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, 2001	H	\$ 1,489,461.80	2,072.24
Increased by Receipts:			
Interest Earned	H-6,7	68,829.13	59.82
Summons and Complaints	H-3	171,279.99	
Deposit on Sales	H-2	13,460,456.16	
Wage Execution	H-4	726,934.66	
Witness and Juror Fees	H-6		6,000.00
General Writs(Levies)	H-5	557,850.50	
Total Receipts		14,985,350.44	6,059.82
Total Receipts and Balance		16,474,812.24	8,132.06
Decreased by Disbursements:			
County Treasurer	H-2,3,4,5,7	751,804.15	
Summons and Complaints	H-3	20,649.08	
Deposit on Sales	H-2	12,200,129.30	
Wage Executions	H-4	690,174.01	
General Writs(Levies)	H-5	526,630.08	
Witness Fees	H-6		6,500.00
Total Disbursements		14,189,386.62	6,500.00
Balance December 31, 2001		\$ 2,285,425.62	1,632.06

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-2

OFFICE OF THE SHERIFFSCHEDULE OF DEPOSITS ON SALES

	<u>Ref.</u>		
Balance January 1, 2001	H		\$ 1,216,908.21
Increased by:			
Deposits on Sales		13,145,340.19	
Miscellaneous		<u>315,115.97</u>	
	H-1		<u>13,460,456.16</u>
			14,677,364.37
Decreased by:			
Disbursements	H-1	12,200,129.30	
Foreclosure Fees to County	H-1	<u>432,718.51</u>	
			<u>12,632,847.81</u>
Balance December 31, 2001	H		<u><u>\$ 2,044,516.56</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, 2001	H		\$ 38,071.46
Increased by:			
Fees	H-1		171,279.99
			<u>209,351.45</u>
Decreased by:			
Payments to Attorneys	H-1	20,649.08	
Payments to County Treasurer	H-1	<u>150,331.78</u>	
			<u>170,980.86</u>
Balance December 31, 2001	H		<u><u>\$ 38,370.59</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-4

OFFICE OF THE SHERIFFSCHEDULE OF WAGE EXECUTION

	<u>Ref.</u>		
Balance January 1, 2001	H		\$ 171,548.96
Increased by:			
Receipts	H-1		<u>726,934.66</u>
			898,483.62
Decreased by:			
Wage Executions	H-1	690,174.01	
Payments to County Treasurer	H-1	<u>57,415.17</u>	
			<u>747,589.18</u>
Balance December 31, 2001	H		<u><u>\$ 150,894.44</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-5

OFFICE OF THE SHERIFFSCHEDULE OF GENERAL WRITS (LEVIES)

	<u>Ref.</u>		
Balance January 1, 2001	H		\$ 62,933.17
Increased by:			
Receipts	H-1		<u>557,850.50</u>
			620,783.67
Decreased by:			
Disbursements	H-1	526,630.08	
Payments to County Treasurer	H-1	<u>42,509.56</u>	
			<u>569,139.64</u>
Balance December 31, 2001	H		<u><u>\$ 51,644.03</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, 2001	H		\$ 2,072.24
Increased by:			
Interest Earned	H-1	59.82	
County Budget	H-1	<u>6,000.00</u>	
			<u>6,059.82</u>
			8,132.06
Decreased by:			
Witness Expenses Paid	H-1		<u>6,500.00</u>
Balance December 31, 2001	H		<u><u>\$ 1,632.06</u></u>
<u>Analysis of Balance</u>			
Reserve for Appropriation Account			\$ 863.06
Reserve for Cash on Hand for Witness Fees			<u>769.00</u>
			<u><u>\$ 1,632.06</u></u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit H-7****OFFICE OF THE SHERIFF****SCHEDULE OF INTEREST EARNED****Ref.**

Increased by:

Interest Earned

H-1

\$ 68,829.13

Decreased by:

Payments to County Treasurer

H-1

\$ 68,829.13

Supplementary Information

COUNTY OF MONMOUTH**Exhibit J****OFFICE OF COUNTY ADJUSTER****SCHEDULE OF ASSETS AND LIABILITIES**

<u>Assets</u>	<u>Ref.</u>	<u>Balance December 31</u>	
		<u>2001</u>	<u>2000</u>
Cash	J-1	\$ 6,495.88	10,171.10
Accounts Receivable - Patients	J-2	184,866.54	211,857.80
		<u>\$ 191,362.42</u>	<u>222,028.90</u>
<u>Liabilities and Reserves</u>			
Balance Due County Treasurer	J-1	\$ 6,495.88	10,171.10
Reserve for Patients' Receivables	J-2	184,866.54	211,857.80
		<u>\$ 191,362.42</u>	<u>222,028.90</u>

Supplementary Information

COUNTY OF MONMOUTH
OFFICE OF COUNTY ADJUSTER

Exhibit J-1

SCHEDULE OF CASH

	<u>Ref.</u>		
Balance January 1, 2001	J		\$ 10,171.10
Increased by Receipts:			
Patients Care	J-2	33,807.99	
Interest		<u>144.71</u>	
			<u>33,952.70</u>
			44,123.80
Decreased by Disbursements:			
County Treasurer			<u>37,627.92</u>
Balance December 31, 2001	J		<u><u>\$ 6,495.88</u></u>

Analysis of Balance

December 2001 Revenue Paid in 2002	\$ 1,494.40
Balance Held in Checking Acct.	5,000.00
November Interest Paid in 2002	1.04
December Interest Paid in 2002	<u>0.44</u>
Totals	<u><u>\$ 6,495.88</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit J-2

OFFICE OF COUNTY ADJUSTERSCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

	Balance Jan. 1, 2001	Net Charges	Collections	Balance Dec. 31, 2001
Greenbrook Regional Center	\$ 1,170.00			1,170.00
New Lisbon	1,744.00	(2,310.00)		(566.00)
Edward Johnstone Training Center	645.00			645.00
Hunterdon	5,568.00			5,568.00
North Princeton Developmental Center	1,164.54			1,164.54
Vineland	6,803.00			6,803.00
Woodbine	10,464.00	630.00	1,420.00	9,674.00
Totowa	7,693.05			7,693.05
Woodbridge	3,111.39			3,111.39
Division of Developmental Disabilities	103,960.04	5,383.82	6,138.76	103,205.10
Hospital Indigency Program	54,004.44	(3,441.55)	19,644.77	30,918.12
Trenton and Forensic	1,190.33	2,783.00	2,833.00	1,140.33
Marlboro	13,512.55			13,512.55
Ancora	0.00	2,429.86	2,429.86	0.00
Rutgers	2,973.06			2,973.06
Hagadorn	0.00	1,341.60	1,341.60	0.00
Brisbane	(2,145.60)			(2,145.60)
Totals	\$ 211,857.80	6,816.73	33,807.99	184,866.54

Ref.

J

J-1

J

Supplementary Information

COUNTY OF MONMOUTH

MONMOUTH COUNTY CARE CENTER

JOHN L. MONTGOMERY DIVISION

SCHEDULE OF ASSETS AND LIABILITIES

	Ref.	Geriatric Unit		Young Adult Care		Total	
		Balance Dec. 31	2000	Balance Dec. 31	2000	Balance Dec. 31	2000
Assets							
Cash - General Account	K-1	\$ 23,030.56	387.00	(4,969.95)	0.00	18,060.61	387.00
Accounts Receivable	K-2	1,161,393.12	1,121,504.09	240,340.99	214,724.71	1,401,734.11	1,336,228.80
		1,184,423.68	1,121,891.09	235,371.04	214,724.71	1,419,794.72	1,336,615.80
Patients Trust Accounts	K-3	57,674.60	62,321.20	5,013.44	4,923.04	62,688.04	67,244.24
Total Assets		\$ 1,242,098.28	1,184,212.29	240,384.48	219,647.75	1,482,482.76	1,403,860.04
Liabilities and Reserves							
Due County Treasurer	K-1	\$ 23,030.56	387.00	(4,969.95)	0.00	18,060.61	387.00
Reserves for:							
Patients Care Receivables	K-2	1,161,393.12	1,121,504.09	240,340.99	214,724.71	1,401,734.11	1,336,228.80
Trust Accounts	K-3	57,674.60	62,321.20	5,013.44	4,923.04	62,688.04	67,244.24
Total Liabilities and Reserves		\$ 1,242,098.28	1,184,212.29	240,384.48	219,647.75	1,482,482.76	1,403,860.04

Supplementary Information

MONMOUTH COUNTY CARE CENTER

Exhibit K-1

JOHN L. MONTGOMERY DIVISIONSCHEDULE OF CASH - GENERAL ACCOUNTDECEMBER 31, 2001

	<u>Ref.</u>	<u>Geriatric Unit</u>	<u>Young Adult</u>	<u>Total</u>
Balance January 1, 2001	K	\$ 387.00	0.00	387.00
Increased by:				
Patients Support		9,329,757.86	1,472,393.64	10,802,151.50
Total Receipts and Balance		9,330,144.86	1,472,393.64	10,802,538.50
Decreased by Disbursements:				
County Treasurer		9,248,572.77	1,455,215.12	10,703,787.89
Patient Trust Accounts		43,567.04	2,070.00	45,637.04
Other		14,974.49	20,078.47	35,052.96
		9,307,114.30	1,477,363.59	10,784,477.89
Balance December 31, 2001	K	\$ 23,030.56	(4,969.95)	18,060.61

Supplementary Information

MONMOUTH COUNTY CARE CENTER

Exhibit K-2

JOHN L. MONTGOMERY DIVISIONSCHEDULE OF PATIENT ACCOUNTS RECEIVABLEDECEMBER 31, 2001

	<u>Ref.</u>	<u>Geriatric Unit</u>	<u>Young Adult</u>	<u>Total</u>
Balance January 1, 2001	K	\$1,121,504.09	214,724.71	1,336,228.80
Increased by:				
Charges for Patient Care		9,369,646.89	1,498,009.92	10,867,656.81
Total Increase and Balance		10,491,150.98	1,712,734.63	12,203,885.61
Decreased by Disbursements:				
Collections	K-1	9,329,757.86	1,472,393.64	10,802,151.50
Balance December 31, 2001	K	<u>\$1,161,393.12</u>	<u>240,340.99</u>	<u>1,401,734.11</u>

Supplementary Information

COUNTY OF MONMOUTHMONMOUTH COUNTY CARE CENTER

Exhibit K-3

JOHN L. MONTGOMERY DIVISIONSCHEDULE OF PATIENT TRUST FUNDSDECEMBER 31, 2001

	<u>Ref.</u>	<u>Geriatric Unit</u>	<u>Young Adult</u>	<u>Total</u>
Balance January 1, 2001	K	\$ 62,321.20	4,923.04	67,244.24
Increased by Receipts:				
Collections		92,863.04	15,691.51	108,554.55
		155,184.24	20,614.55	175,798.79
Decreased by Disbursements:				
Charges for Patient Care		97,509.64	15,601.11	113,110.75
Balance December 31, 2001	K	\$ 57,674.60	5,013.44	62,688.04

Supplementary Information

COUNTY OF MONMOUTH

Exhibit L

MONMOUTH COUNTY CARE CENTERGERALDINE L. THOMPSON DIVISIONSCHEDULE OF ASSETS AND LIABILITIES

<u>Assets</u>	<u>Ref.</u>	<u>Balance December 31</u>	
		<u>2001</u>	<u>2000</u>
Cash - General Account	L-1	\$ (26,265.44)	2,978.74
Petty Cash			
Accounts Receivable	L-2	1,180,736.76	919,799.54
Patient Trust Account	L-3	45,403.94	50,567.44
Total		<u>\$ 1,199,875.26</u>	<u>973,345.72</u>
 <u>Liabilities and Reserves</u>			
Reserves for:			
Due County Treasurer	L-1	\$ (26,265.44)	2,978.74
Patients Care	L-2	1,180,736.76	919,799.54
Trust Accounts	L-3	45,403.94	50,567.44
Total		<u>\$ 1,199,875.26</u>	<u>973,345.72</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit L-1

MONMOUTH COUNTY CARE CENTERGERALDINE L. THOMPSON DIVISIONSCHEDULE OF CASH - GENERAL ACCOUNT

	<u>Ref.</u>	
Balance January 1, 2001	L	\$ 2,978.94
Increased by Receipts:		
Patients Support		8,445,051.35
Total Receipts and Balance		<u>8,448,030.29</u>
Decreased by Disbursements:		
County Treasurer	8,358,714.97	
Other Disbursements	<u>115,580.76</u>	
Total Disbursements		<u>8,474,295.73</u>
Balance December 31, 2001	L	<u><u>\$ (26,265.44)</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit L-2

MONMOUTH COUNTY CARE CENTERGERALDINE L. THOMPSON DIVISIONSCHEDULE OF PATIENTS ACCOUNTS RECEIVABLERef.

Balance January 1, 2001	L	\$ 919,799.54
Increased by Receipts:		
Charges for Patient Care		8,705,988.57
Total Receipts and Balance		<u>9,625,788.11</u>
Decreased by Disbursements:		
Collections	L-1	<u>8,445,051.35</u>
Balance December 31, 2001		<u><u>\$ 1,180,736.76</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit L-3

MONMOUTH COUNTY CARE CENTERGERALDINE L. THOMPSON DIVISIONSCHEDULE OF PATIENTS TRUST ACCOUNTS

	<u>Ref.</u>	
Balance January 1, 2001	L	\$ 50,567.44
Increased by:		
Receipts		<u>113,046.52</u>
		163,613.96
Decreased by:		
Disbursements		<u>118,210.02</u>
Balance December 31, 2001	L	<u><u>\$ 45,403.94</u></u>

Supplementary Information

COUNTY OF MONMOUTH**DEPARTMENT OF PARKS AND RECREATION****Exhibit N****SCHEDULE OF ASSETS AND LIABILITIES**

	<u>Ref.</u>	<u>Balance Dec. 31, 2001</u>	<u>Balance Dec. 31, 2000</u>
<u>Assets</u>			
Cash		\$ 245,977.23	220,575.47
Change Fund		53,500.00	52,500.00
Total Assets	N-1	<u>\$ 299,477.23</u>	<u>273,075.47</u>
<u>Liabilities and Reserves</u>			
Service Charges Payable		\$ 2,578.80	6,136.07
Reserve for Checking Account		2,500.00	0.00
Reserve for Change Fund		53,500.00	52,500.00
Reserve for Interest		77.37	0.00
Boat Contract Security		<u>240,821.06</u>	<u>214,439.40</u>
Total Liabilities and Reserves	N-1	<u>\$ 299,477.23</u>	<u>273,075.47</u>

Supplementary Information

COUNTY OF MONMOUTHDEPARTMENT OF PARKS AND RECREATION

Exhibit N-1

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

	Balance Jan. 1, 2001	Receipts	Disbursed		Balance Dec. 31, 2001
			Treasurer	Other	
Revenue - County Treasurer	\$ -	11,437,769.94	11,437,769.94		-
Revenue Refunds		215,005.72		215,005.72	-
Service Charges	6,136.07	77,847.20		81,404.47	2,578.80
Sales Tax		93,174.66		93,174.66	-
Checking Account Balance		2,500.00		-	2,500.00
Interest		77.37			77.37
Change Fund	52,500.00	51,545.45		50,545.45	53,500.00
Cash Donations		41,150.66		41,150.66	-
Resident State Fish License		20,718.00		20,718.00	-
Non-Resident State Fish License		1,872.00		1,872.00	-
Miscellaneous		620.00		620.00	-
Utility Right of Way Lease		8,889.17		8,889.17	-
Boat Contract Deposits	214,439.40	29,134.16		2,752.50	240,821.06
N.J. Rams Ticket Sales		471.00		471.00	-
Lost and Found Money		48.00		48.00	-
	<u>\$ 273,075.47</u>	<u>11,980,823.33</u>	<u>11,437,769.94</u>	<u>516,651.63</u>	<u>299,477.23</u>

Ref.

N

N-2

N

Supplementary Information

COUNTY OF MONMOUTH**Exhibit N-2****Sheet 1 of 2****DEPARTMENT OF PARKS AND RECREATION****SCHEDULE OF REVENUES****Ref.**

Administration	\$ 13,568.58
Baysholm	6,421.17
Bayshore Waterfront Park	4,295.00
Bel-Aire Golf Center	899,925.77
Ceramics/Pottery	147,565.75
Charleston Springs Rec.	1,415,489.79
Clayton	6,853.00
Central Supply	74.00
Community/Urban Rec.	349.00
Crosswick Creek	6,134.06
Cultural Services	375,102.72
Deep Cut Gardens	9,865.14
Design and Development	25.25
Dorbrook	27,791.13
East Freehold Showground	41,065.62
Equestrian	50,570.42
Freehold Rec. Area	2,500.00
Hartshorne	9,778.10
Holiday Happenings	3,454.00
Holmdel Park	63,278.59
Hominy Hill Golf Course	1,868,552.09
Howell Golf Course	1,491,282.99
Huber Woods	4,951.49
Longstreet Farm	55,935.51
Manasquan Reservoir	136,754.25
Manasquan River Stream	5,922.44
Marlboro Property	914.50
Miscellaneous	158.40
Monmouth County Fair	333,325.49
Monmouth Cove Marina	607,851.64
Mt. Mitchell	6,845.51
Nature Interpretation	137,765.91
Outdoor Recreation	119,378.34
Performing Arts	98,376.38
Perrineville Lake Park	7,400.50
Pinebrook Golf Course	786,315.41
Seven Presidents Park	508,471.48
Shark River Golf Course	1,308,012.18

COUNTY OF MONMOUTH

195.
Exhibit N-2
Sheet 2 of 2

DEPARTMENT OF PARKS AND RECREATION

SCHEDULE OF REVENUES

	<u>Ref.</u>	
Shark River Park		19,509.41
Sports & Fitness		553,135.09
Sunnyside Recreation		3,954.00
Tatum Park		10,578.33
Therapeutic Recreation		37,890.16
Thompson Park		51,406.71
Turkey Swamp Park		179,584.66
Visitor's Services - Administration		2,303.39
Volunteers, Public Relations		6,607.12
Wainford		5,520.47
Wolf Hill Rec. Area		<u>4,959.00</u>
 Total Revenue - Treasurer	 N-1	 <u><u>\$ 11,437,769.94</u></u>

Supplementary Information

COUNTY OF MONMOUTH**OFFICE OF THE COUNTY CLERK****Exhibit O****SCHEDULE OF ASSETS AND LIABILITIES**

		Balance December 31	
<u>Assets</u>	<u>Ref.</u>	<u>2001</u>	<u>2000</u>
Registry Department:			
Cash	O-1	\$ 114,918.39	121,306.12
Receivable for Trade Names	O-4	0.00	15.00
Accounts Receivable - Lawyer's	O-3	8,396.28	3,820.78
Due from County - Fees	O-2c	35,643.60	0.00
Total Assets		<u>\$ 158,958.27</u>	<u>125,141.90</u>
<u>Liabilities and Reserves</u>			
Registry Department:			
Due to County Treasurer	O-2a	\$ -	
Due State for Trade Names	O-4	760.50	676.50
Lawyer's Deposits	O-3	144,140.77	116,253.40
Deposits for Election Recounts	O-5	14,057.00	8,212.00
Total Liabilities and Reserves		<u>\$ 158,958.27</u>	<u>125,141.90</u>

Supplementary Information

OFFICE OF THE COUNTY CLERK

Exhibit O-1

SCHEDULE OF CASH

	<u>Ref.</u>	
Balance January 1, 2001	O	\$ 121,306.12
Increased by Receipts:		
County Revenue	O-2	6,631,742.24
Interest	O-2a	16,011.94
Realty Transfer Fees	O-2b	12,328,574.62
Dedicated Recording Fees	O-2c	378,290.00
Lawyer's Deposits	O-3	1,068,165.92
Trade Name Fees - State's Share	O-4	37,038.00
Deposits for Election Recounts	O-5	5,845.00
Total Receipts		20,465,667.72
Total Receipts and Balance		20,586,973.84
Decreased by Disbursements:		
Payments to County Treasurer:		
County Revenue	O-2	7,673,788.89
Payments to Treasurer - Interest	O-2a	16,011.94
Realty Transfer Fees	O-2b	12,328,574.62
Lawyers Deposits Refunded	O-3	2,807.40
Trade-Names - State's Share	O-4	36,939.00
Dedicated Recording Fees	O-2c	413,933.60
Total Disbursements		20,472,055.45
Balance December 31, 2001	O	\$ 114,918.39

Supplementary Information

COUNTY OF MONMOUTH

198.

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	\$ 6,631,742.24	
Charges to Lawyer's Accounts	O-3	<u>1,042,046.65</u>	
Total Receipts			<u>7,673,788.89</u>
Decreased by:			
Payment to County Treasurer	O-1		<u>\$ 7,673,788.89</u>

SCHEDULE OF DUE TO COUNTY TREASURER

FOR INTEREST EARNED ON CLERK'S DEPOSITS

Exhibit O-2a

	<u>Ref.</u>		
Balance January 1, 2001	O	\$	-
Increased by:			
Interest Earned	O-1		<u>16,011.94</u>
			16,011.94
Decreased by:			
Payment to County Treasurer	O-1		<u>16,011.94</u>
Balance December 31, 2001	O	\$	<u>-</u>

Supplementary Information

COUNTY OF MONMOUTHOFFICE OF THE COUNTY CLERK

Exhibit O-2b

SCHEDULE OF REALTY TRANSFER FEESDUE COUNTY TREASURERRef.

Increased by:

Receipts

O-1

\$ 12,328,574.62

Decreased by:

Payment to County Treasurer

O-1

\$ 12,328,574.62

SCHEDULE OF DEDICATED RECORDING FEESDUE COUNTY TREASURER

Exhibit O-2c

Ref.

Balance January 1, 2001

O

\$ -

Increased by:

Receipts

O-1

378,290.00

378,290.00

Decreased by:

Payment to County Treasurer

O-1

413,933.60

Balance December 31, 2001

O

\$ (35,643.60)

Supplementary Information

COUNTY OF MONMOUTH**Exhibit O-3****OFFICE OF THE COUNTY CLERK****SCHEDULE OF LAWYER'S ACCOUNTS RECEIVABLE AND DEPOSITS****Ref.**

Balance January 1, 2001			
Lawyer's Deposits	O	\$ 116,253.40	
Less: Lawyer's Accounts Receivable	O	<u>3,820.78</u>	
			112,432.62
Increased by:			
Collections	O-1		<u>1,068,165.92</u>
			<u>1,180,598.54</u>
Decreased by:			
Charges	O-2	1,042,046.65	
Lawyer's Deposits Refunded	O-1	<u>2,807.40</u>	
			<u>1,044,854.05</u>
Balance December 31, 2001			
Lawyer's Deposits	O	144,140.77	
Less: Lawyer's Accounts Receivable	O	<u>8,396.28</u>	
			<u>\$ 135,744.49</u>

SCHEDULE OF DUE STATE FOR TRADE NAMES**Exhibit O-4****Ref.**

Balance January 1, 2001		\$ 676.50
Increased by:		
Trade Name Fees Collected - State Share	O-1	37,038.00
Adjustment for \$15.00 State disallowed fee in 1997		<u>(15.00)</u>
		37,699.50
Decreased by:		
Payments to Secretary of State	O-1	<u>36,939.00</u>
Balance December 31, 2001		<u>\$ 760.50</u>

Supplementary Information

COUNTY OF MONMOUTH

201.

OFFICE OF THE COUNTY CLERK

Exhibit O-5

SCHEDULE OF DEPOSITS FOR ELECTION RECOUNTS

	<u>Ref.</u>	
Balance January 1, 2001	O	\$ 8,212.00
Increased by Deposits	O-1	<u>5,845.00</u>
Balance December 31, 2001	O	<u><u>\$ 14,057.00</u></u>

Supplementary Information

OFFICE OF THE PROSECUTORCOMPARATIVE SCHEDULE OF ASSETS AND LIABILITIES

	<u>Ref.</u>	<u>Balance Dec. 31, 2001</u>	<u>Balance Dec. 31, 2000</u>
<u>Assets</u>			
Cash - Emergency fund	P-1	\$ (0.10)	91.00
Cash - Confidential Fund	P-1	0.00	0.00
Cash - Extradition Fund	P-1	0.00	57.53
Due from County Treasurer	P-1	0.00	0.00
Total Assets		<u>\$ (0.10)</u>	<u>148.53</u>
<u>Liabilities</u>			
Due County Treasurer	P-1	<u>\$ (0.10)</u>	<u>148.53</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, 2001	<u>\$ 148.53</u>	<u>91.00</u>	<u>57.53</u>	<u>0.00</u>
Increased by Receipts:				
Monmouth County Treasurer	77,927.24	4,427.24	3,500.00	70,000.00
Expenses Advances Return	39,064.47	185.80	1,048.20	37,830.47
"Guns for Cash" Program - Net	9,025.00	0.00	0.00	9,025.00
Total Receipts	<u>126,016.71</u>	<u>4,613.04</u>	<u>4,548.20</u>	<u>116,855.47</u>
Decreased by Disbursements				
Fund Expenses	80,618.11	4,359.53	2,686.80	73,571.78
County Treasurer	36,522.23	344.61	1,918.93	34,258.69
"Guns for Cash" Program - Net	9,025.00	0.00	0.00	9,025.00
Total Disbursements	<u>126,165.34</u>	<u>4,704.14</u>	<u>4,605.73</u>	<u>116,855.47</u>
Balance December 31, 2001	<u>\$ (0.10)</u>	<u>(0.10)</u>	<u>(0.00)</u>	<u>0.00</u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit Q****DEPARTMENT OF CORRECTIONS****SCHEDULE OF ASSETS AND LIABILITIES**

	Balance December 31	
	2001	2000
<u>Assets</u>		
Inmates' Checking Account	\$ 160,016.69	92,543.93
Due from County	30,053.04	6,417.50
Total Assets	<u>\$ 190,069.73</u>	<u>98,961.43</u>
<u>Liabilities</u>		
Due to State of New Jersey	\$ 8,552.45	3,811.66
Due to County-Postage	160.76	55.61
Due to County-Medical	6,775.46	1,568.06
Due to County-Processing Fees	34,309.63	11,404.33
Due to County-Commission	20,422.48	9,005.92
Due to County-Miscellaneous	205.36	2,000.62
Due to Commissary Company	65,101.63	29,110.97
Accounts Payable-Inmate accounts	54,541.96	42,004.26
Total Liabilities	<u>\$ 190,069.73</u>	<u>98,961.43</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>2001</u>	<u>2000</u>
Cash - General Account	R-1	\$ -	-
<u>Liabilities and Reserves</u>			
Due County - General		\$ -	-

SCHEDULE OF CASH - GENERAL ACCOUNT

Exhibit R-1

Balance January 1, 2001		\$ -
Increased by Receipts:		
X-Rays	420.00	
Miscellaneous	18.88	
Supplies and Medicine	14,853.10	
		15,291.98
Total		15,291.98
Decreased by Disbursements:		
Payments to Treasurer		15,291.98
Balance December 31, 2001		\$ -

Supplementary Information

COUNTY OF MONMOUTH

DIVISION OF SOCIAL SERVICES

COMBINED STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES

DECEMBER 31, 2001

	Administration		Child Sup. Fund	Reach Account	Grant Fund	General Fixed Asset Account	Dec. 31, 2001
	Assistance Fund	Operating Funds					
Assets							
Cash and Cash Equivalents	\$ 2,274.34	29,198.73	577,000.00	27,478.61	1,292,379.99		2,950,871.27
Due from Child Supp. & Patern Fd.	185,366.64	56,035.00					241,401.64
Due from Reach							-
Due from State of New Jersey		915,551.00					915,551.00
Due from Administration				27,521.39		915,622.19	27,521.39
Fixed Assets							915,622.19
Total Assets	\$ 187,640.98	1,000,784.73	577,000.00	55,000.00	1,292,379.99	915,622.19	5,050,967.49
Liabilities and Fund Balances							
Liabilities:							
Due to Administration			56,035.00				56,035.00
Due to Assistance			185,366.64				185,366.64
Due to Reach		27,521.39					27,521.39
Due to State of New Jersey							
Total Liabilities	-	27,521.39	241,401.64	-	-	-	268,923.03
Fund Balances:							
Fund Balance - Restricted					1,292,379.99		1,292,379.99
Fund Balance - Unrestricted	187,640.98	973,263.34	577,000.00	55,000.00			2,574,042.28
Invest. In General Fixed Assets						915,622.19	915,622.19
Total Fund Balances	187,640.98	973,263.34	577,000.00	55,000.00	1,292,379.99	915,622.19	4,782,044.46
Total Liabilities and Fund Balances	\$ 187,640.98	1,000,784.73	577,000.00	55,000.00	1,292,379.99	915,622.19	5,050,967.49

Supplementary Information

COUNTY OF MONMOUTH

DIVISION OF SOCIAL SERVICES

COMBINED STATEMENT OF REVENUE, EXPENDITURES,AND CHANGES IN FUND BALANCES - MODIFIED CASH BASISFOR THE YEAR ENDED DECEMBER 31, 2001

	Assistance Fund	Administration Operating Funds	CMF Fund	Clearing Fund	Child Sup. Fund	Reach Account	Grant Fund	General Fixed Asset Account	Dec. 31, 2001
Revenues									
Cash Receipts	\$2,398,632.15	34,327,185.42	11,917,202.53	1,487,413.85	4,032,561.98	303,957.17	12,444,363.19		66,911,316.29
Due from Child Supp. & Patern Fd.	185,366.64	56,035.00							241,401.64
Due from Reach		915,551.00				27,521.39			915,551.00
Due from State of New Jersey						331,478.56			27,521.39
Due from Administration								-	68,095,790.32
Total Revenues	2,583,998.79	35,298,771.42	11,917,202.53	1,487,413.85	4,032,561.98		12,444,363.19		
Expenditures									
Cash Disbursements	4,028,069.89	35,216,332.33	11,367,202.53	649,233.52	4,046,529.37	308,204.52	14,415,565.35		70,031,137.51
Due to Administration					56,035.00				56,035.00
Due to Assistance					185,366.64				185,366.64
Due to Reach		27,521.39							27,521.39
Due to State of New Jersey									
Total Expenditures	4,028,069.89	35,243,853.72	11,367,202.53	649,233.52	4,287,931.01	308,204.52	14,415,565.35		70,300,060.54
Excess Revenue Over/(Under Expenditure	(1,444,071.10)	54,917.70	550,000.00	838,180.33	(255,369.03)	23,274.04	(1,971,202.16)		(2,204,270.22)
General Fixed Assets Additions								102,989.26	102,989.26
Retirements								(52,945.27)	(52,945.27)
Fund Balance Beginning of Year	1,631,712.08	918,345.64	27,000.00	114,093.26	(128,330.25)	31,725.96	3,263,582.15	865,578.20	6,723,707.04
Fund Balance End of Year	\$ 187,640.98	973,263.34	577,000.00	952,273.59	(383,699.28)	55,000.00	1,292,379.99	915,622.19	4,569,480.81

Supplementary Information

COUNTY OF MONMOUTH
SUPPLEMENTARY INFORMATION
FEDERAL AND STATE FINANCIAL ASSISTANCE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2001

Armour S. Hulsart and Company

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.
 ROBERT A. HULSART, JR., C.P.A., P.S.A.
 EDWARD J. SIMONE, C.P.A., R.M.A., P.S.A.
 BRIAN K. LOGAN, 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") in the United States of America, with the types of compliance requirements described in the *U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement* and the *New Jersey State Office of Management and Budget ("OMB") Circular 98-07 State Grant Compliance Supplement* that are applicable to each of its major federal and state programs for the year ended December 31, 2001. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County 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, 2001.

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. This Report is intended solely for the information and use of the County's management and council members, others within the organization, the Division of Local Government Services, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

ARMOUR S. HULSART AND COMPANY

June 14, 2002

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2001

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 LAW AND PUBLIC SAFETY							
VICTIMS ASSISTANCE 1997	16.575	1020-100-066-1020-094-YCJS-6110	10/1/96	9/30/97	\$	345.13	
VICTIMS ASSISTANCE 1999	16.575	066-1020-100-142-01	10/1/99	9/30/00	68,978.60	26,112.58	
VICTIMS ASSISTANCE 2000	16.575	066-1020-100-142-01	7/1/00	12/31/01	52,083.47	71,469.91	
STOP VIOLENCE AGAINST WOMEN	16.588	066-1020-100-246-00	12/1/98	11/30/00		65.24	
SANE 1996/97	16.575	N/A	7/25/95	9/27/96		1,936.76	
SANE 1999	16.575	1020-100-066-1020-142-YCJS-6010	10/1/98	9/30/99	11,598.81	10,914.23	
SANE 2000	16.575	FY99-100-066-1020-142	10/1/99	12/21/01	36,928.94	32,287.11	
MULTI NARCOTICS FORCE 2000	16.579	066-1020-100-157-00	2/1/00	1/31/01	43,500.00	112,006.26	
MULTI NARCOTICS FORCE 2001	16.579	066-1020-100-157-00	2/1/01	12/31/01	157,266.00	170,714.46	
FEDERAL EMERGENCY MANAGEMENT AGENCY-WEST NILE VIRUS	N/A	N/A	5/30/00	11/1/00	129,278.49	8,744.75	
MEAGAN'S LAW, FY 1999	16.592	1020-100-066-1020-261-YOPR-6010	6/25/00	6/24/01	36,088.65	40,099.00	
MEAGAN'S LAW, FY 2000	16.592	1020-100-066-1020-261-YOPR-6010	8/1/01	7/31/02	34,425.99	24,562.93	
					570,148.95	499,258.36	
NEW JERSEY JUVENILE JUSTICE COMMISSION							
YOUTH & FAMILY DETENTION DIVERSION PRG. 2000	16.54	066-1500-100-026-01	11/1/99	9/30/00	20,847.00		
JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRNT. FY00	16.523	1500-100-066-1500-121-YSAC-6010	7/1/00	12/31/00	37,856.16	7,355.96	
JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRNT.	16.523	066-1500-100-121-00	7/1/00	9/30/01	207,819.44	238,641.20	
JAIBG, 13-00 YEAR THREE	16.523	1500-209-343010	10/1/01	9/30/02		19,601.17	
					266,522.60	265,598.33	
US DEPARTMENT OF JUSTICE							
COPS MORE	16.726	N/A	12/1/95	12/31/00	446,402.03	600,977.72	
DOMESTIC PREPAREDNESS EQUIPMENT	16.006	N/A	2/1/00	1/31/01	72,785.03	72,785.03	
					519,187.06	673,762.75	
MON. CTY. MOSQUITO EXTERMINATION COMMISSION							
TWP. OF FREEHOLD-LYME DISEASE FY 2000	93.942	N/A	4/1/00	2/14/01	39,530.00	15,900.00	
UNITED STATES DEPARTMENT OF AGRICULTURE							
NRCS, RCE-EQIP/EAP, FARM STEWARDSHIP, CY 2001	N/A	N/A	6/21/01	12/30/01	6,867.00	7,600.00	

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2001

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 5311, 2000 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	7/1/99	6/30/00	15,177.12		
SECTION 5311, 2001 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	7/1/00	6/30/01	83,333.73	80,055.99	
SECTION 5311, 2002 FTA (FEDERAL TRANSIT AUTHORITY)	20.509	N/A	7/1/01	6/30/02		49,765.53	
BELFORD BRIDGE PROJECT NJ INSTITUTE OF TECHNOLOGY/NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:	20.514	N/A	7/1/00	6/30/01	69,764.05	69,643.45	
SUBREGIONAL TRANSPORTATION PLANNING 2001	20.514	N/A	7/1/01	6/30/01		61,917.20	
SUBREGIONAL TRANSPORTATION PLANNING 2002	N/A	N/A	7/1/00	6/30/01	17,935.93	23,404.97	
LOCAL BUS STUDY, FY 2001	20.514	N/A	7/1/94	6/30/96	18,027.18	13,639.50	
MANASQUAN BRIDGE						4,293.44	
JARC, BROKER EXPANSION, FY2000	N/A	N/A	9/25/00	6/30/02	1,136,017.21	302,720.08	
NEW JERSEY DIVISION OF HIGHWAY TRAFFIC SAFETY							
SERIOUS ACCIDENT TEAM FY99	20.217	N/A	10/1/98	9/30/99	17,994.45	11,919.45	
NEW JERSEY DEPARTMENT OF HUMAN SERVICES							
DIVISION OF YOUTH & FAMILY SERVICES:							
MULTIDISCIPLINARY TEAM (MDT) COORD. FY2001	93.643	N/A	10/1/00	9/30/01	27,500.00	27,500.00	
MULTIDISCIPLINARY TEAM (MDT) COORD. FY2002	93.643	N/A	10/1/01	9/30/02	9,168.00		
YOUTH DETENTION CENTER CY2000	93.667	N/A	1/1/00	12/31/00		4,613.32	
YOUTH DETENTION CENTER CY2001	93.667	N/A	1/1/01	12/31/01	21,871.49	33,075.65	
DIVISION OF FAMILY DEVELOPMENT:							
WELFARE TO WORK, SECTION 8	14.195	7550-100-054-7550-333-LLLL-6130	1/1/00	12/31/00	225,089.00	272,599.49	
TITLE IV-D REIMBURSEMENT AGREEMENT FY 2001	93.217	7550-100-054-C214-173-LLLL-6110	10/1/00	9/30/01	222,344.08	200,824.24	
TITLE IV-D REIMBURSEMENT AGREEMENT FY 2002	93.217	7550-100-054-C214-173-LLLL-6110	10/1/01	9/30/02		61,958.31	
HOMELESS CY2000	14.231	7550-100-054-7550-072-LLLL-6030	1/1/00	12/31/00	46,993.00	93,740.00	
HOMELESS CY2001	14.231	7550-100-054-7550-072-LLLL-6030	1/1/01	12/31/01	560,011.17	547,830.41	
					1,112,976.74	1,242,141.42	

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2001

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-J004-6110	1/1/00	12/31/00	2,209,984.83	2,181,567.96	
CAREGIVER ASSISTANCE PROGRAM/NJ EASE HOME CARE:							
MEDICAID CASE MANAGEMENT	93.778	N/A	7/1/00	6/30/01	126,600.00	141,497.94	
INTERGENERATIONAL SCHOOL BREAKFAST	10.57	4220-100-046-4560-113-J002-6140	4/3/00	6/30/00	6,794.00	6,794.00	
INTERGENERATIONAL SCHOOL BREAKFAST	10.57	4220-100-046-4560-113-J002-6140	10/1/00	6/30/01	53,652.00	53,652.00	
PORSCHER GRANT, CY 2001	93.994	00-4535-345-6140	1/1/01	12/31/01	119,255.00	156,888.05	
PORSCHER GRANT, CY 2000	93.994	00-4535-345-6140	1/1/00	12/31/00	93,590.00	12,620.50	
PORSCHER GRANT, CY 1999	93.994	99-4536-129-6140	1/1/99	12/31/99	6,600.00	6,989.99	
PORSCHER GRANT, CY 1998	93.994	98-4536-129-6140	1/1/98	12/31/98	1,160.00	2,147.21	
IMMUNIZATION GRANT, CY 1998	93.268	100-046-4784-182-6110(2938)	1/1/97	12/31/98	10,530.00	10,568.33	
HEALTHY BY TWO IMMUNIZATION, CY 2001	93.991	N/A	1/1/01	12/31/01	89,520.00	108,043.19	
HEALTHY BY TWO IMMUNIZATION, CY 1999	93.991	100-046-4784-117-6110-2019	1/1/99	12/31/99	16,700.00	16,699.50	
HEALTHY BY TWO IMMUNIZATION, CY 1998	93.991	046-4230-100-117-99	10/1/97	12/31/98	30,115.36	30,115.36	
TOBACCO SETTLEMENT AWARD GRANT	46.04	4213-168-6110	6/30/00	5/31/01	92,000.00	85,931.52	
					2,856,500.83	2,813,515.55	
NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION							
WATER QUALITY MANAGEMENT GRANT-604B	66.454	100-042-4891-025-VB78-6110	4/2/96	10/1/98	5,712.70	7,333.15	
WASTE WATER MANAGEMENT FUND	66.454	N/A	12/1/01	11/30/02	664.16	5,189.31	
PUMP-OUT FACILITY	15.617	4885-100-042-4EKA-V22K-6130	N/A	N/A	40,053.75	893.65	
MANASQUAN WATERSHED MANAGEMENT GROUP, YR. 3	11.419	4801-100-042-4801-446-V56G-6110	4/1/00	12/31/01	55,000.00	70,000.00	
COUNTY ENVIRONMENTAL HEALTH ACT, CY1996	66.419	100-042-4855-075-V83K-6010	1/1/96	12/31/96	257.63	270.06	
COUNTY ENVIRONMENTAL HEALTH ACT, CY1997	66.419	100-042-4855-075-V83K-6010	1/1/97	12/31/97	0.32	213.12	
COUNTY ENVIRONMENTAL HEALTH ACT, CY1998	66.419	100-042-4855-075-V83K-6010	1/1/98	12/31/98		10.04	
COUNTY ENVIRONMENTAL HEALTH ACT, CY1999	66.419	100-042-4855-075-V83K-6010	1/1/99	12/31/99	37,932.50	7,686.38	
COUNTY ENVIRONMENTAL HEALTH ACT, CY2000	66.419	100-042-4855-075-V83K-6010	1/1/00	12/31/00	66,139.00	54,798.41	
COUNTY ENVIRONMENTAL HEALTH ACT, CY2001	66.419	100-042-4855-075-V83K-6010	1/1/01	12/31/01	32,706.15	42,095.72	
					238,466.21	188,489.84	

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2001

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			
NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION & ENERGY							
SOLID WASTE GRANT, FY 1998	10.762	4900-758-042-4900-000-000-000	1/1/98	5/31/99	-	44,724.00	
SOLID WASTE GRANT, FY 1999	10.762	4900-758-042-4900-000-000-000	2/1/99	7/31/00		105,205.24	
SOLID WASTE GRANT, FY 2000	10.762	4900-758-042-4900-000-000-000	1/1/01	4/30/03	520,099.00	101,438.87	
					520,099.00	251,368.11	
NEW JERSEY DEPARTMENT OF LABOR							
WORKFORCE INCENTIVE BOARD	N/A	N/A	7/1/00	6/30/01	288,309.00	1,191,886.10	
JTPA PY 1998	17.25	N/A	7/1/98	Ongoing		151,106.01	
WELFARE-TO-WORK PY98, JTPA	17.253	N/A	7/1/98	Ongoing		16,469.28	
WELFARE-TO-WORK PY99, JTPA	17.253	062-4545-100-285-00	7/13/99	6/30/00		46,198.75	
ADMINISTRATION, IIA, B, C & III PY99	17.25	N/A	7/1/99	6/30/00	457,901.53	192,351.55	
					746,210.53	1,598,011.69	
NEW JERSEY STATE LIBRARY							
NATIONAL ENDOWMENT FOR HUMANITIES - PRESIDENTS, POLITICS & POWER	N/A	N/A	8/1/01	8/1/02	1,000.00	-	
HUB LIBRARIES GRANT, 1998/1999	45.31	N/A	5/1/98	4/30/99		10,645.12	
HUB LIBRARIES GRANT, YEAR 2, 1999/2000	45.31	N/A	5/1/99	4/30/00		19,835.72	
HUB LIBRARIES GRANT, YEAR 3, 2000/2001	45.31	N/A	5/1/00	4/30/01	12,127.00	24,654.49	
					13,127.00	55,135.33	
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
HOUSING COUNSELING FY2000	14.239	N/A	10/1/00	9/30/01	15,391.00	15,391.00	
DOVER TOWNSHIP/MCDSS, HOPWA	14.241	N/A	7/1/98	6/30/01		5,440.00	
DOVER TOWNSHIP/MCDSS, HOPWA	14.241	N/A	1/1/99	12/31/99	156,012.98	163,625.98	
DOVER TOWNSHIP/MCDSS, HOPWA	14.241	N/A	7/1/01	6/30/03	197,517.02	190,376.02	
ASBURY PARK HOUSING AUTHORITY:							
PUBLIC HOUSING DRUG ELIMINATION PRG., NNQ	14.854	N/A	3/19/98	3/18/00	23,432.20	500.00	
PUBLIC HOUSING DRUG ELIMINATION PRG., NNQ, 2000-2002	N/A	N/A	8/1/00	7/31/01	47,924.44	57,630.69	
PUBLIC HOUSING DRUG ELIMINATION PRG., SNQ	14.854	N/A	3/19/98	3/18/00	20,237.78	500.00	
PUBLIC HOUSING DRUG ELIMINATION PRG., SNQ, 2000-2002	N/A	N/A	8/1/00	7/31/01	47,924.42	57,630.71	
TOWNSHIP OF NEPTUNE HOUSING AUTHORITY:							
PUBLIC HOUSING DRUG ELIMINATION PROGRAM	14.854	N/A	3/19/98	3/18/00	45,568.63	1,673.25	
PUBLIC HOUSING DRUG ELIMINATION PROGRAM 2000-2002	N/A	N/A	8/1/00	7/31/01	48,851.34	58,987.77	
SAFE HOME PROGRAM	14.228	N/A	1/1/98	12/31/98	17,000.00	7,550.00	
EMERGENCY SHELTER FY1997	14.228	N/A		ongoing		1,820.32	
					619,859.81	561,125.74	
US GEOLOGICAL SURVEY							
DON'T DUCK METADATA	14.854	N/A	8/1/99	9/30/00	1,679.60	1,522.14	

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2001

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			
<u>DIVISION OF SOCIAL SERVICES</u>							
HOUSING AND URBAN DEVELOPMENT: RENTAL ASSISTANCE PROGRAM	14.156	N/A	1/1/00	12/31/00	12,402,291.81	14,373,493.97	
TITLE IV-D: CHILD SUPPORT	93.563	N/A	1/1/01	12/31/01	1,851,784.94	1,942,147.77	
ADMINISTRATION COSTS RELATING TO PUBLIC ASSISTANCE PROGRAMS:							
SOCIAL SERVICE BLOCK GRANT	93.667		1/1/01	12/31/01	2,838,450.00	2,838,450.00	
TITLE XIX, MEDICAL ASSISTANCE	93.778		1/1/01	12/31/01	3,930,484.00	4,646,034.00	
TITLE IVA, TANF	93.020		1/1/01	12/31/01	977,327.00	1,177,327.00	
TITLE IVF, WFNJ	93.021		1/1/01	12/31/01	984,561.00	984,561.00	
TITLE IVD, CHILD SUPPORT	93.023		1/1/01	12/31/01	2,113,235.00	2,113,235.00	
TOTAL ADMINISTRATION COSTS					10,844,057.00	11,759,607.00	
					25,098,133.75	28,075,248.74	
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>							
DIVISION OF FAMILY DEVELOPMENT:							
TANF	93.202		1/1/01	12/31/01	1,949,271.85	1,921,415.53	
REFUGEE RESETTLEMENT PROGRAM	93.026		1/1/00	12/31/00	3,150.00	3,150.00	
					1,952,421.85	1,924,565.53	
<u>US DEPARTMENT OF AGRICULTURE</u>							
DIVISION OF FAMILY DEVELOPMENT:							
FOOD STAMPS	10.551		1/1/01	12/31/01	3,506,655.00	3,506,655.00	
TOTAL FEDERAL FINANCIAL ASSISTANCE							
					39,222,397.59	41,994,538.06	

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2001

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 TRANSIT CORPORATION						
FTA, SEC. 5311, FY 2000		N/A	7/1/99 6/30/00	7,442.82		
FTA, SEC. 5311, FY 2001		N/A	7/1/00 6/30/01	41,004.96	39,392.13	
FTA, SEC. 5311, FY 2002		N/A	7/1/01 6/30/02		24,463.93	
CASINO GRANT SEN CY 99		N/A	1/1/99 12/31/99	258,308.26		
CASINO GRANT SEN CY 00		N/A	1/1/00 12/31/00	646,409.97	245,092.40	
CASINO GRANT SEN CY 01		N/A	1/1/01 12/31/01	930,488.18	1,186,463.83	
TIMETABLE DISTRIBUTION, FY2001		N/A	7/1/00 6/30/01	10,000.00	12,413.72	
TIMETABLE DISTRIBUTION, FY2002		N/A	7/1/01 6/30/02	1,178.28	6,541.11	
JARC, BROKER EXPANSION, FY2000		N/A	9/25/00 6/30/02		3,864.88	
				1,894,832.47	1,518,232.00	
DEPARTMENT OF TRANSPORTATION						
NJ INSTITUTE OF TECHNOLOGY/NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:						
BRIDGE SCOPING PROJECT		N/A	8/9/00 8/9/03		5,979.24	
BRIDGE SCOPING PROJECT		N/A	11/1/97 10/31/99	198,633.17	35,068.74	
BRIDGE SCOPING PROJECT		N/A	2/1/98 1/31/00	126,662.70	153,807.30	
TRANSPORTATION TRUST FUND:						
CAPITAL TRANSPORTATION PROGRAM 1996			1/1/96 Ongoing		1,511,426.71	21,236.19
CAPITAL TRANSPORTATION PROGRAM 1997			1/1/97 Ongoing		554,226.25	4,251.22
CAPITAL TRANSPORTATION PROGRAM 1998			1/1/98 Ongoing		691,000.00	90,090.00
CAPITAL TRANSPORTATION PROGRAM 1999			1/1/99 1/1/03		822,521.60	135,714.71
CAPITAL TRANSPORTATION PROGRAM 2000			1/1/00 Ongoing		468,507.50	151,372.35
CAPITAL TRANSPORTATION PROGRAM 2001			1/1/01 12/31/01	4,584,000.00		131,102.40
LOCAL BRIDGE REHAB, FY 2000			N/A N/A	15,000,000.00	1,750,285.21	29,812.75
1999 BRIDGE BOND PROGRAM			7/1/01 12/31/04	599,272.86	302,194.84	551,178.68
83/89 BRIDGE BOND PROGRAM			N/A N/A	20,508,568.73	6,295,017.39	1,114,758.30
NEW JERSEY DEPARTMENT OF LABOR						
JTPA PY98, WORKFORCE INV. BOARD, ONE-STOP TECH		N/A	7/1/98 ongoing		0.30	
JTPA PY98, WORK FIRST NEW JERSEY		062-4545-100-280-99	7/1/98 ongoing		16,755.74	
JTPA PY99, WORK FIRST NEW JERSEY		062-4545-100-280-00	7/1/99 6/30/00	150,041.00	162,329.75	
JTPA PY99, WORKFORCE INVESTMENT BOARD		N/A	7/1/99 6/30/00		12,058.28	
JTPA PY00, WORKFORCE INCENTIVE BOARD		N/A	7/1/00 6/30/01	73,337.00	63,155.32	
WIB WORK FIRST NJ		N/A	7/1/00 6/30/01	240,000.00	301,785.87	
WNJEC, FY 2001		4545-100-062-4545-285-N696-3890	7/1/00 6/30/01		42,446.00	
WIA PY01		N/A	7/1/01 6/30/02		395,145.88	
WIA, PY01, WFNJ		N/A	7/1/01 6/30/02	463,378.00	(2,268.45)	
					991,408.69	

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2001

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		4275-100-046-4110-262-3004-6110	1/1/00	12/31/00	1,300,254.60	1,283,535.41	
OFFICE ON AGING DONATIONS		N/A	1/1/00	12/31/00	331,018.21		
TITLE III-OFFICE ON AGING, VETERAN'S GRANT		8050-100-022-8050-035-F157-6130	7/1/01	6/30/02	32,000.00		
ALCOHOL SERVICES PLAN CY 00		4240-760-046-4219-001-1002-6110	1/1/00	12/31/00	168,330.92	66,346.19	
ALCOHOL SERVICES PLAN CY 01		4240-760-046-4219-001-1002-6110	1/1/01	12/31/01	531,934.52	638,858.03	
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2000		4230-100-046-4798-307-1002-6010	1/1/00	12/31/00		16,123.93	
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2001		4230-100-046-4798-307-1002-6010	1/1/01	12/31/01	86,768.00	76,119.74	
HEALTHY BY TWO, CY 2000		00-100-046-4782-121-6110	1/1/00	12/31/00	60,587.00	34,366.58	
CHILDHOOD LEAD POISONING GRANT, CY 1998		054-7500-100-319-00	3/1/98	2/28/99	119.18	73.60	
LINGS, PUBLIC HEALTH PREPAREDNESS & RESPONSE FOR BIOTERRORISM, FY 2000		100-046-4798-315-1002-6110	3/1/00	2/28/01	3,127.84		
LINGS, PUBLIC HEALTH PREPAREDNESS & RESPONSE FOR BIOTERRORISM, FY 2001		100-046-4798-315-1002-6110	1/1/01	8/31/01	4,500.00	2,626.85	
LINGS, INFO TECH INFRA		4230-100-046-4797-307-1002-6120	7/1/01	6/30/01	22,801.00	22,485.87	
LINGS, INFO TECH INFRA		02-100-046-4797-307-6120	10/1/00	6/30/02		906.00	
TOBACCO SETTLEMENT AWARD GRANT		4213-130-6110	8/1/01	9/30/01	13,740.00	14,795.00	
WEST NILE SURVEY, FY2002		01-100-046-4798-342-1002-8120	1/1/00	3/31/02		23,850.74	
RIGHT TO KNOW GRANT, CY 2000		4230-100-046-4771-105-1002-6110	1/1/00	12/31/00	3,783.00		
RIGHT TO KNOW GRANT, CY 2001		4235-141-114500-63-163	1/1/01	12/31/01	7,328.00	14,775.00	
					2,563,164.43	2,197,990.78	
DEPARTMENT OF HUMAN SERVICES							
DIVISION OF YOUTH & FAMILY SERVICES:							
HUMAN SERVICES ADVISORY COUNCIL CY99		7570-100-054-7570-388-1111-6130	1/1/99	12/31/99		1,270.76	
HUMAN SERVICES ADVISORY COUNCIL CY00		7570-100-054-7570-388-1111-6130	1/1/00	12/31/00		16,049.49	
HUMAN SERVICES ADVISORY COUNCIL CY01		7570-100-054-7570-388-1111-6130	1/1/01	12/31/01	40,283.29	39,436.83	
NJ TASK FORCE ON CHILD ABUSE & NEGLECT		N/A	7/1/99	6/30/00		6,429.91	
FAMILY COURT, GRANT-IN-AID CY2001		7570-100-054-7570-361-1111-6130	1/1/01	12/31/01	7,273.00	7,273.00	
DIVISION OF FAMILY DEVELOPMENT:							
WORK FIRST NEW JERSEY CY00		N/A	1/1/00	12/31/00	1,291,609.00	1,205,651.54	
WORK FIRST NEW JERSEY CY01		N/A	1/1/01	12/31/01	726,000.00	1,295,529.97	
ONE EASE E-LINK FY2000		7550-100-054-7550-280-1111-3410	10/1/99	12/31/00		26,718.53	
MENTAL HEALTH BOARD FY2001		7700-100-054-S820-029-1111-6130	7/1/00	6/30/01	6,000.00	5,981.89	
MENTAL HEALTH BOARD FY2002		7700-100-054-S820-029-1111-6130	7/1/01	6/30/02	6,000.00	267.14	
DIVISION OF MENTAL HEALTH SERVICES:							
PROJECT TRANSITION/PATH CY 00		7700-100-054-S640-029-1111-6130	1/1/00	12/31/00	42,624.16	22,313.70	
PROJECT TRANSITION/PATH CY 01		7700-100-054-S640-029-1111-6130	1/1/01	12/31/01	134,438.32	241,481.79	
COUNTY INTERAGENCY COORDINATING COUNSEL:							
CASE ASSESSMENT RESOURCE TEAMS 2000		7700-100-054-S640-029-1111-6130	1/1/00	12/31/00	9,887.91	1,411.96	
CASE ASSESSMENT RESOURCE TEAMS 2001		7700-100-054-S640-029-1111-6130	1/1/01	12/31/01	27,774.23	39,464.97	
MICA TRAINING		7700-100-054-S820-029-1111-6130	N/A	N/A	4,948.00	4,948.00	
					2,296,837.91	2,914,229.48	

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2001

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 00		1020-100-066-1020-093-YCJS-6110	7/31/99 6/30/00		1,333.64	
VICTIM WITNESS ADVOCACY FUND FY 01		1020-100-066-1020-093-YCJS-6110	7/1/00 6/30/01	24,600.00	17,833.19	
SANE, FY 2000; STATE APPROPRIATION		1020-100-066-1020-321-YCJS-6010	7/1/99 ongoing		5,903.95	
SANE, FY 1998; STATE APPROPRIATION		1020-100-066-1020-093-YCJS-6110	10/1/97 9/30/98		11,883.59	
ELECTION WORKERS, CH 245		N/A	N/A		180,000.00	
DIVISION OF CRIMINAL JUSTICE:						
BODY ARMOUR REPLACEMENT FUND, FY 1999		1020-718-066-1020-001-YCJS-6120	7/1/99 6/30/00		2,736.24	
BODY ARMOUR REPLACEMENT FUND, FY 2000		1020-718-066-1020-001-YCJS-6120	7/1/00 6/30/01	52,332.83	17,359.47	
COMMUNITY JUSTICE PROGRAM		1020-100-066-1020-304-YOPR-6010	1/1/00 6/30/01	6,000.00	17,034.23	
COMMUNITY JUSTICE PROGRAM		1020-100-066-1020-304-YOPR-6010	7/1/01 6/30/02	16,000.00	432.00	
INSURANCE FRAUD REIMBURSEMENT PROGRAM		1020-100-066-1020-305-YINV-6110	6/16/99 6/15/01	41,422.00	54,288.81	
INSURANCE FRAUD REIMBURSEMENT PROGRAM		1020-100-066-1020-305-YINV-6110	6/16/01 6/15/02	3,000.00	2,702.65	
FUNDING FOR LAW ENFORCEMENT OFFICER TRAINING PRGS.		1020-100-066-1020-314-YCJS-6110	N/A		7.00	
DIVISION OF STATE POLICE-HAZARDOUS MATERIALS EMERGENCY PLANNING COMMITTEE:						
HURRICANE EVACUATION RESOURCE		1200-100-066-1200-726-YEMR-6110	N/A	9,881.00	9,740.75	
EMA REALLOCATION, FY 1999		1200-100-066-1200-458-YEMR-6110	N/A		3,470.07	
TERRORISM ASSESSMENT PROGRAM		1200-100-066-1200-537-YEMR-6110	7/1/01 6/30/02		8,563.74	
DIVISION OF HIGHWAY & TRAFFIC SAFETY:						
CHILD PASSENGER SAFETY		1160-100-066-1160-113-YHTS-6010	10/1/99 9/30/00	2,289.52	2,332.66	
SAFE CARGO		1160-100-066-1160-113-YHTS-6010	10/1/00 10/31/01	2,552.74	14,641.98	
				158,078.09	350,263.97	
NJ DEPARTMENT OF HUMAN SERVICES						
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE CY99		2000-100-082-C001-044-U999-6010	1/1/99 12/31/99	-	1,338.02	
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE CY00		2000-100-082-C001-044-U999-6010	1/1/00 12/31/00	272,818.13	176,496.31	
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE CY01		2000-100-082-C001-044-U999-6010	1/1/01 12/31/01	287,597.87	393,567.40	
				560,416.00	571,401.73	
DEPARTMENT OF ENVIRONMENTAL PROTECTION						
CLEAN COMMUNITIES PROGRAM CY 96		4900-763-042-4900-005-VCMB-6010	1/1/96 12/31/96		653.84	
CLEAN COMMUNITIES PROGRAM CY 97		4900-763-042-4900-005-VCMB-6010	1/1/97 12/31/97		1,389.38	
CLEAN COMMUNITIES PROGRAM CY 98		4900-763-042-4900-005-VCMB-6010	1/1/98 12/31/98		399.78	
CLEAN COMMUNITIES PROGRAM CY 99		4900-763-042-4900-005-VCMB-6010	1/1/99 12/31/99		27,381.21	
CLEAN COMMUNITIES PROGRAM CY 2000		4900-763-042-4900-005-VCMB-6010	1/1/00 12/31/00		10,341.89	
CLEAN COMMUNITIES PROGRAM CY 2001		4900-763-042-4900-005-VCMB-6010	1/1/01 12/31/01	88,407.00	46,873.60	
RECYCLING PROGRAM PLAN		4900-763-042-4900-005-VCMB-6010	6/1/97 5/31/00		1,165.81	
RECYCLING PROGRAM PLAN - DONATIONS		4900-752-042-4900-006-VREF-6010	1/1/96 12/31/96	7,789.00	4,205.00	
RECYCLING PROGRAM PLAN		4900-752-042-4900-005-VREK-6010	2/1/99 7/31/00		13,216.85	
SCRAP TIRE MANAGEMENT FUND		N/A				
TREE PLANTING PROJECT		4870-100-042-4870-079-V4A3-6120	12/31/01 12/31/01	127,123.94	32,976.74	
PUMP OUT FACILITY		4885-100-042-48KA-V22K-6130	2/1/01 1/31/02	1,574.00	2,085.67	
PHASE I WMP, WMA #12		4850-100-042-4850-099-V3MB-6110	N/A	13,351.25	297.88	
			7/12/00 7/11/02	238,245.19	23,840.92	
					164,828.57	

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2001

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
MISCELLANEOUS STATE PROGRAMS						
NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SVSC:						
911 COORD. FY2001		2034-100-082-S570-035-UOAB-6110	1/1/01 12/31/01	25,000.00	19,324.28	-
BROOKDALE COMMUNITY COLLEGE YOUTH FARMSTAND		3360-100-010-3360-011-CCCC-6131	5/1/00 10/31/00	276.60	276.60	
DONATIONS-MON. CTY. SHERIFF'S K-9 UNIT		1000-100-066-1000-042-YOAG-5825	9/10/98 12/31/99	51.62	656.66	
NJ HISTORIC COMMISSION-NEW VIDEO PROJECT		2540-100-074-2540-114-S003-6110	3/1/01 3/1/02	8,815.91	9,937.31	
NJ COMMERCE & ECONOMIC GROWTH COMMISSION:						
2001 COOPERATIVE MARKETING GRANT		NA	1/1/01 6/30/01	5,000.00	9,888.10	
				39,144.13	40,082.95	
NJ OFFICE OF STATE PLANNING						
CROSS ACCEPTANCE		100-082-2919-011-U999-6110	1/1/98 12/31/98	-	27,000.00	-
NJ STATE POLICE						
OFFICE OF EMERGENCY MANAGEMENT:						
HAZARDOUS MATERIAL 2001		1200-100-066-1200-703-YEMR	4/15/01 10/31/01	10,300.00	3,556.18	-
HAZMAT DATABASE		1200-100-066-1200-703-YEMR-6110	N/A N/A	1,000.00	-	-
EVACUATION EXERCISE		1200-100-066-1200-726-YEMR-6110	N/A N/A	9,000.00		
				20,300.00	3,556.18	-
TOTAL STATE FINANCIAL ASSISTANCE				\$40,523,360.83	26,697,881.48	1,114,758.30

COUNTY OF MONMOUTH
NOTES TO SCHEDULES OF FEDERAL AND STATE
FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2001

NOTE 1: ORGANIZATION AND BASIS OF PRESENTATION

The County of Monmouth, New Jersey in the United States of America 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, 2001 has been calculated to be a total of \$3,725,672.35. For the period January 1, 2001 through December 31, 2001, interest earned totaled \$1,114,758.30. The interest earned from capital transportation program advances was used for the following:

- 1) Budget expenditures for County Road Overlay Program.

NOTE 3: CONTINGENCIES

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

COUNTY OF MONMOUTH

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED DECEMBER 31, 2001

COUNTY OF MONMOUTH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FEDERAL AND STATE PROGRAMS
YEAR ENDED DECEMBER 31, 2001

None

COUNTY OF MONMOUTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS
YEAR ENDED DECEMBER 31, 2001

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

NJ DHSS – Office on Aging	93.667
DSS – Social Services Block Grant	93.667
DSS – Title XIX, Medical Assistance	93.778
DSS – Title IVA, TANF	93.558

Federal Type B Programs

NJIT/NJTPA – STP FY 2001-2002	20.514
NJDDFD USHUD Section 8 Voucher, WTW	14.195
APHA/USHUD, PHDEP	N/A
NJDEP&E Solid Waste Grant	10.762

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

Findings-Financial Statement Audit

Reportable Conditions

None

Findings and Questioned Costs-Major Federal Award Programs Audit

Questioned Costs

None

COUNTY OF MONMOUTH

SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2001

Finding Number	Federal Program	Current Year Findings	Questioned Costs
01-01	NJDDFD-USHUD Section 8 Voucher, Welfare to Work Appropriation #G-02-41-769-000	Some supporting documentation for expenditures was missing.	None

COUNTY OF MONMOUTH**SCHEDULE OF FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAMS****YEAR ENDED DECEMBER 31, 2001**

01-01 NJDDFD-USHUD-Section 8 Voucher Welfare to Work
Appropriation #G-02-41-769-000

NONE

Statement of Condition – Some supporting documentation for expenditures was missing.

Criteria – All expenditures are required to have documents to support the expense.

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

Cause of Condition – Proper procedures for payments were not followed.

Recommendation – The County should review its procedures relative to any expenditures made and notify the affected individuals of their responsibility.

COUNTY OF MONMOUTH**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****STATE PROGRAMS****YEAR ENDED DECEMBER 31, 2001****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 DHSS – Office on Aging

NJ DOT – Local Bridge Rehab, FY 2000

State Type B Programs

NJ DHSS – Alcohol Services Plan

NJ DOT – 1999 Bridge Bond Program

NJ DEP – Clean Communities Program

- 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
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

On June 14, 2002, 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". 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. They maintain security at the hall of records and county clerk's office. 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. The year to date mean inmate population was 899. 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 has space in the Health Department facility. 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 records for the Monmouth County Care Facilities are well kept, but a problem arises due to the fact that they are maintained on an accrual method of accounting and the County maintains their records on a modified accrual system. This is necessary since the record keeping system is unique to the Care Facility to enable them to track their costs, including those paid directly by the County on their behalf, such as vendor bills and payroll, to conform to their cost accounting needs. The general ledger on the other hand, needs to conform to the County's system, which utilizes the modified accrual accounting system. Therefore the general ledger must be modified from an accrual to a modified accrual method of accounting. Year-end adjusting entries must therefore be made to the general ledger to bring it in compliance with the County. The Monmouth County Finance Department will assist the Care Facilities in achieving this function.

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

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None

FOLLOW UP ON PRIOR YEAR AUDIT FINDINGS

A corrective action plan was prepared and corrective action was taken on all prior year audit findings.

ACKNOWLEDGEMENT

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