

COUNTY OF MONMOUTH

DECEMBER 31, 2004

COUNTY OF MONMOUTH

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Robert A. Hulsart and Company

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RICHARD J. HELLENBRECHT, JR., C.P.A., P.S.A.

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 State of New Jersey as of December 31, 2004 and 2003 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, 2004. 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 auditing standards generally accepted in the United States of America and 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 of Monmouth 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.

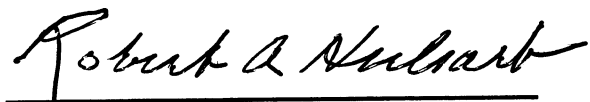
In our opinion, because of the County of Monmouth's statutory requirement to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above are not in conformity with generally accepted accounting principles.

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 of Monmouth as of December 31, 2004 and 2003, 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, 2004 on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 17, 2005 on our consideration of the County of Monmouth's internal control structure and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was 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 04-04, single audit policy for recipients of federal grants, state grants and state aid, 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.

ROBERT A. HULSART AND COMPANY



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

June 17, 2005

Robert A. Hulsart and Company

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RICHARD J. HELLENBRECHT, JR., C.P.A., P.S.A.

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, 2004, and have issued our report thereon dated June 17, 2005. 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 auditing standards generally accepted in the United States of America and 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 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.

ROBERT A. HULSART AND COMPANY

June 17, 2005

COUNTY OF MONMOUTH**Exhibit A****CURRENT FUND****BALANCE SHEET****STATUTORY BASIS**

	<u>Ref.</u>	<u>Balance Dec. 31, 2004</u>	<u>Balance Dec. 31, 2003</u>
<u>Assets</u>			
Cash and Cash Equivalents	A-4,5	\$ 128,231,892.52	67,471,049.91
Investments (Net of Purchase Discount)	A-5a		60,000,000.00
Premium of Purchase of U.S. Treasury Bonds	A-9a		45,776.70
Change Funds		630.00	1,130.00
Total Cash and Investments		<u>128,232,522.52</u>	<u>127,517,956.61</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	A-7	4,620,585.32	3,342,494.11
Revenue Accounts Receivable	A-8	9,628,859.39	3,071,189.54
Total Receivables with Full Reserves		<u>14,249,444.71</u>	<u>6,413,683.65</u>
Total Assets		<u>\$ 142,481,967.23</u>	<u>133,931,640.26</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Cash Liabilities:			
Appropriation Reserves	A-3	\$ 14,874,203.95	12,094,239.75
Appropriation Reserves - PERS	A-3	900,000.00	
Appropriation Reserves - PFRS	A-3	1,800,000.00	
Encumbrances	A-3	25,150,022.17	28,836,665.37
Due State of N.J. - Realty Transfer Fees	A-11	4,050,708.48	2,925,329.97
Contractors' Retainage	A-12	19,653.00	19,653.00
Accounts Payable	A-13	2,613,647.49	7,724,096.82
Reserve for Arbitrage Rebates	A-14	132,224.62	256,384.89
Total Cash Liabilities		<u>49,540,459.71</u>	<u>51,856,369.80</u>
Reserve for Receivables		14,249,444.71	6,413,683.65
Fund Balance	A-1	78,692,062.81	75,661,586.81
		<u>92,941,507.52</u>	<u>82,075,270.46</u>
Total Liabilities and Reserves		<u>\$ 142,481,967.23</u>	<u>133,931,640.26</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

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

	<u>Ref.</u>	<u>Year 2004</u>	<u>Year 2003</u>
<u>Revenue and Other Income</u>			
Fund Balance Utilized	A-2	\$ 41,000,000.00	37,500,000.00
Miscellaneous Revenue Anticipated	A-2	145,700,909.59	135,250,540.17
Receipts from Current Taxes	A-2,6	260,752,374.00	250,251,000.00
Non-Budget Revenue	A-2	19,729,814.27	19,047,508.67
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-10	11,209,366.26	11,537,048.60
Current Appropriations Cancelled	A-3	198,346.09	33,260.65
Adjustments to Accounts Payable	A-13	174,803.14	211,134.10
Total Revenue and Other Income		<u>478,765,613.35</u>	<u>453,830,492.19</u>
<u>Expenditures</u>			
Other Expenditures and Deductions from Income	A-4	-	1,005.80
Budget Appropriations	A-3	<u>434,735,137.35</u>	<u>408,947,488.93</u>
		<u>434,735,137.35</u>	<u>408,948,494.73</u>
Excess in Revenue		44,030,476.00	44,881,997.46
Fund Balance, Beginning of Year	A	<u>75,661,586.81</u>	<u>68,279,589.35</u>
		119,692,062.81	113,161,586.81
Less: Utilized as Revenue	A-2	<u>41,000,000.00</u>	<u>37,500,000.00</u>
Fund Balance, End of Year	A	<u>\$ 78,692,062.81</u>	<u>75,661,586.81</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 1 of 12

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	<u>Ref.</u> A-1	<u>Anticipated</u> Revenue	<u>Realized</u>	<u>Excess or</u> (Deficit)
Surplus Anticipated		\$ 41,000,000.00	41,000,000.00	
<u>Miscellaneous Revenues - Local Revenues</u>				
County Clerk		8,925,000.00	15,911,949.67	6,986,949.67
Surrogate		300,000.00	636,721.83	336,721.83
Sheriff		900,000.00	914,276.05	14,276.05
Interest on Investments and Deposits		3,700,000.00	4,600,829.01	900,829.01
Parks and Recreation		5,800,000.00	6,436,514.57	636,514.57
M.C. County Care Center - Geraldine L. Thompson Division		9,000,000.00	10,044,555.44	1,044,555.44
M.C. County Care Center - John L. Montgomery Division		12,650,000.00	13,820,281.96	1,170,281.96
Data Processing - Board of Social Services		86,000.00	112,666.00	26,666.00
Receipts, Rental of County Owned Properties		200,000.00	395,062.11	195,062.11
Indirect Cost Recovery		765,000.00	1,849,529.84	1,084,529.84
USDA Reimbursement, Youth Detention Center		30,000.00	61,153.26	31,153.26
Maintenance in Lieu of Rent, Division of Social Services		1,126,020.00	1,126,021.92	1.92
Recovery of Fringe Benefits		4,300,000.00	5,190,693.22	890,693.22
Lease, Workmen's Compensation Court		100,000.00	114,879.96	14,879.96
Intoxicated Driver Resource Center		125,000.00	230,676.00	105,676.00
Division of Social Services		2,461,924.00	2,669,842.50	207,918.50
Total Local Revenues		50,468,944.00	64,115,653.34	13,646,709.34

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 2 of 12

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2004

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	3,395,090.00	3,395,090.00	
State Aid - County Vocational School Bonds (N.J.S.A. 18A:58-33.22)				
Reimbursement, Mental Health Administrator's Salary		12,000.00	12,000.00	809,535.00
Reimbursement, State Inmates at Correctional Institution		1,000,000.00	1,809,535.00	3,308,070.00
Division of Economic Assistance - Earned Income Grant		16,150,000.00	19,458,070.00	4,117,605.00
Total State Aid		20,557,090.00	24,674,695.00	
<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		2,169,666.00	2,169,666.00	(244,902.00)
Supplemental Social Security Income		913,076.00	668,174.00	
<u>Psychiatric Facilities (C.73, P.L. 1990)</u>				
Maintenance of Patients in State Institutions for:				
Mental Diseases		4,104,511.00	4,104,511.00	
Mentally Retarded		9,961,274.00	9,961,274.00	
Board of County Patients in State and Other Institutions		7,924.00	308,924.33	301,000.33
Total - State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		17,156,451.00	17,212,549.33	56,098.33

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 3 of 12

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2004

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>	4,012,899.00	4,012,899.00	
Monmouth County Office on Aging Comprehensive Area Plan Grant	860,000.00	860,000.00	
CAP/NJEH Medicaid Case Management	1,117,111.00	1,117,111.00	
Alcoholism Services Plan - CY 2004, 04-535-ADA-C-0			
<u>NAHB Research Center, INC.</u>			
National Center for Senior Housing Research / Assistive Technology	15,000.00	15,000.00	
and Aging in Place (NCSHR/ATAP), 2004/2005			
<u>State of New Jersey - Governor's Council on Alcohol</u>			
<u>and Drug Abuse</u>			
Alliance Prevention - CY 2004	684,596.00	684,596.00	
<u>State of New Jersey - Department of Community Affairs</u>			
Recreational Opportunities for Individuals with Disabilities - CY 2004	10,000.00	10,000.00	
Prevention of Homelessness(Linkages) - PY 2004	50,000.00	50,000.00	
Smart Future Planning Grant #03-7083-00	216,000.00	216,000.00	
Cross Acceptance, #04-0254-00	35,000.00	35,000.00	
<u>State of New Jersey - New Jersey Transit Corporation</u>			
Senior Citizen and Disabled Resident Transportation Program - CY 2004	1,494,756.00	1,494,756.00	
Timetable Distribution - FY 2005	10,000.00	10,000.00	
Work First New Jersey - CY 2005 Project Income	4,533.60	4,533.60	
<u>U.S. Department of Transportation</u>			
FTA - Section 5311 - FY 2005	108,524.00	108,524.00	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 4 of 12

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2004

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 Vocational Rehabilitation Services
Brokered Employment Transportation - Project Income - 95-045
North Jersey Transportation Planning Authority -
New Jersey Institute of Technology -
Asbury Park Study - FY 2004/2005
Sub-Regional Transportation Planning Program - FY 2005
State of New Jersey - Department of Transportation
TTF - 2005 Annual Transportation Program
Henry Hudson Trail So., 2003-DT-BLA-309
Halls Mills Road Scoping Study, Task Order No. MONCO-7
Bayshore Ferry, Phase 2A, FMISD05A
State of New Jersey - Department of Human Services
DYFS:
Youth Detention Center - CY 2004 - 04BFNC
Human Services Advisory Council - CY 2004 - 04AVNC
Family Court, Grants-In-Aid - CY 2004 - 04CNNC
DFD:
Work First New Jersey - CY 2004 - FINZ4C
Special Initiative and Transportation - FY 2005
Title IV-D Reimbursement Agreement - FFY 2005
Social Services for the Homeless - CY 2004 - HINZ4C

<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
	5,536.50	5,536.50	
	64,000.00	64,000.00	
	99,057.60	99,057.60	
	4,534,000.00	4,534,000.00	
	473,000.00	473,000.00	
	365,981.00	365,981.00	
	1,506,000.00	1,506,000.00	
	38,954.00	38,954.00	
	64,659.00	64,659.00	
	7,327.00	7,327.00	
	899,144.00	899,144.00	
	577,898.00	577,898.00	
	261,953.00	261,953.00	
	722,052.00	722,052.00	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 5 of 12

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

Miscellaneous Revenues - Special Items of General Revenue
Anticipated with Prior Written Consent of the Director of
Local Government Services - Public and Private Revenues
Offset with Appropriations - (Continued)

State of New Jersey - Department of Human Services (Continued)
DMHS:

Mental Health Board FY 2005			
Project Transition/Path - CY 2004 - S1202039	6,000.00	6,000.00	
CIACC / CART - CY 2004, 20213	316,813.00	316,813.00	
Mica Training - FY 2004	41,483.00	41,483.00	
	1,500.00	1,500.00	
<u>State of New Jersey - Division of Law & Public Safety</u>			
DCJ - Victim Assistance, VOCA, FFY 2003, V-13-03R	151,867.00	151,867.00	
DCJ - SANE, V-36-03S	62,445.00	62,445.00	
DCJ - Multi-Jurisdictional Narcotics Task Force - CY 2004, #DE-2	178,597.00	178,597.00	
DCJ - Body Armor Replacement Fund - FY 2003	49,596.20	49,596.20	
DCJ - LEOTEF - FY 2003	39,340.00	39,340.00	
DSP - CERT - CY 2003	2,500.00	2,500.00	
DSP - Special Needs Planning Grant - CY 2004	10,000.00	10,000.00	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 6 of 12

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2004

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>				
State of New Jersey - Division of Law and Public Safety (Continued)				
DSP -Homeland Security Grant Program (HSGP) - FY 2004		415,585.00	415,585.00	
DSP - SLAHOP, CY2003		8935.53	8,935.53	
DHTS - Safe Cargo, OP04-45-01-15		9,000.00	9,000.00	
DHTS - Underage Alcohol Enforcement - CY 2004		25,000.00	25,000.00	
JJC - State / Community Partnership - CY 2004 - SCP-PM/PS-04-13		424,497.00	424,497.00	
JJC - Family Court - CY 2004, FC-PS-04-13		169,385.00	169,385.00	
JJC - Juvenile Accountability Incentive Block Grant - FFY 2003 - Year 6-03-13		147,716.00	147,716.00	
JJC - MCYDC, SFBA, FY 2005		189,000.00	189,000.00	
<u>State of New Jersey - Department of Environmental Protection</u>				
Clean Communities Program - CY 2004		64,744.20	64,744.20	
Recycling Program - REC-94-13 - Project Income		5,505.00	5,505.00	
WPBW/RSWMP, PO 5800402		250,000.00	250,000.00	
Municipal Stormwater Regulation Program, WQ04-335		10,000.00	10,000.00	
<u>State of New Jersey - Department of Labor and Work</u>				
Workforce Investment Act - PY 2002		39,582.00	39,582.00	
Workforce Investment Act - PY 2003		677,651.75	677,651.75	
Workforce Investment Act - PY 2004		5,124,303.00	5,124,303.00	
WIB/WDPP -Workforce Learning Link - SFY 2004		300,312.00	300,312.00	
WIB/WDPP - Workforce Learning Link - SFY 2005		278,378.00	278,378.00	
<u>State of New Jersey - Historical Commission</u>				
News Video Project, PRO-04-040		5,425.00	5,425.00	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 7 of 12

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2004

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 - Soybean Board</u>			
Soybean Research Project, 2004	8,600.00	8,600.00	
<u>United States - Department of Housing and Urban Development</u>			
Housing Counseling, HC03-0398-076-FY 2003	25,107.00	25,107.00	
Housing Counseling, HC-0361-04-1-FY 2004	35,354.00	35,354.00	
Dover Township / MCDSS - HOPWA - FY 2003	497,078.50	497,078.50	
Township of Woodbridge - HOPWA - 2004	491,514.52	491,514.52	
<u>United States - Department of Transportation</u>			
FAA - Monmouth Executive Airport(BLM), AIP 3-34-05-01-03	490,224.03	490,224.03	
<u>United States Department of the Army - Fort Monmouth</u>			
CR 51, Hope Road Traffic Light	136,350.00	136,350.00	
<u>Food Bank of Monmouth and Ocean Counties</u>			
Youth Farmstand, CY 2003, Project Income	404.94	404.94	
Youth Farmstand - CY 2004	12,250.00	12,250.00	
<u>United States Department of the Interior</u>			
Sandy Hook - MCMC - ISA - Mosquito	2,400.00	2,400.00	
<u>Freehold Township Health Department</u>			
MCMC - ISA - Lyme	10,000.00	10,000.00	
<u>Township of Marlboro</u>			
ISA, Marlboro Shuttle - CY 2003 Project Income	769.00	769.00	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 8 of 12

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
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)				
<u>Township of Holmdel</u>				
Bridge H-7 Improvements		390,106.00	390,106.00	
<u>National Children's Alliance</u>				
Program Development Grant - CY 2004		30,000.00	30,000.00	
<u>Challenged Youth Sports Inc. (CYSI)</u>				
Playground		86,000.00	86,000.00	
<u>Donations</u>				
Monmouth County Sheriff's K-9 Unit		790.50	790.50	
<u>Minneapolis Medical Research Foundation</u>				
SANE/SART, 27-60-101014		3,726.00	3,726.00	
<u>Rutgers University</u>				
New Jersey Substance Abuse Monitoring System (NJ-SAMS)		1,500.00	1,500.00	
Total - Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations		29,465,316.87	29,465,316.87	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-2

CURRENT FUND

Sheet 9 of 12

STATEMENT OF REVENUES

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<u>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</u>				
<u>Constitutional Officers - Increased Fees (P.L. 2001, C. 370)</u>				
County Clerk		6,400,000.00	5,801,032.20	(598,967.80)
Surrogate		200,000.00	205,188.00	5,188.00
Sheriff		500,000.00	491,513.37	(8,486.63)
Motor Vehicle Fines (N.J.S.A. 39:5-41)		3,734,961.48	3,734,961.48	-
Monmouth County Reclamation Center Utility - Equipment Leases		4,500,000.00		(4,500,000.00)
Total - Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	A-1	15,334,961.48	10,232,695.05	(5,102,266.43)
Total Miscellaneous Revenues		132,982,763.35	145,700,909.59	12,718,146.24
Subtotal General Revenues		173,982,763.35	186,700,909.59	12,718,146.24
Amount to be Raised by Taxation - County Purpose Tax	A-1	260,650,000.00	260,752,374.00	
Total General Revenues		434,632,763.35	447,453,283.59	12,718,146.24
Non Budget Revenues	A-1		19,729,814.27	19,729,814.27
Total Revenues		\$ 434,632,763.35	467,183,097.86	32,447,960.51

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**CURRENT FUND****Exhibit A-2****STATEMENT OF REVENUES****Sheet 10 of 12****YEAR ENDED DECEMBER 31, 2004****STATUTORY BASIS**

	<u>Ref.</u>
<u>Miscellaneous Revenue Not Anticipated</u>	
Garnishment Service Charge	\$ 7,468.80
Rent from Newspaper Receipt Booth	480.00
Voter Registration - labels and tapes	11,122.85
Construction Board of Appeals	2,500.00
Pay Telephone Station Commissions	487,737.34
Interest Parks Department	6,961.80
Engineers Plans and Specifications	7,185.75
Vending Machine Commissions	21,911.25
Interest on Late Payment of Taxes	570.63
Autopsy Fees	1,916.00
Planning Board Receipts	51,877.54
Miscellaneous Unanticipated Revenues	132,413.57
Sale of Election Maps	422.00
Judgments	4,385.00
MCHS - Annual Conference/Reception	7,400.00
Salary and Fringe Reimbursements	144,651.07
Interest - Sheriff's Account	53,125.58
Damages to County Property	202,845.41
Purchase of Lists, Records, etc.	2,825.00
Auction Sales	138,512.50
Inmate Transportation	42,598.50
Payment in Lieu of Taxes	2,475.00
Sale of County Merchandise, Property, etc.	92,842.06
Permit Fees	13,675.00
Appropriation Refunds	2,951,575.08
Appropriation Refunds - Agricultural Easements	603,518.73
Unanticipated Grant Receipts	32,000.00
Insurance Reimbursements	117,267.97
Telephone Refunds	1,875.93
MC Police Computer	42,887.29
Copier Receipts	95,283.08
Fire Academy - Course Requirements	800.00

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**CURRENT FUND****Exhibit A-2****STATEMENT OF REVENUES****Sheet 11 of 12****YEAR ENDED DECEMBER 31, 2004****STATUTORY BASIS**

	<u>Ref.</u>
Planning Board:	
Site Plan Revision Fees	58,650.00
Site Plan Inspection Fees	31,289.73
Subdivision Initial Application Fees	163,576.00
Special Events	16,382.00
Reimbursement for Motor Pool	130,857.39
Reimbursement for Single Audit Costs	25,207.00
Information Services Costs - Mod IV Tax System	30,000.00
Consumer Affairs - US CPSC Recall	500.00
Board of Elections- State Reimbursement	442,500.00
Comm. Reg. Elections - Twp. Reimb. (Ch. 278/95)	111,212.32
County Clerk Election - Twp. Reimb. (Ch. 278/95)	13,386.99
Board of Elections- Twp. Reimb. (Ch. 278/95)	28,444.76
Probation Fines	38,555.91
Information Services - Print Shop Reimbursement	190,792.35
Bail Bond Forfeitures	1,006,709.43
Juror Compensation Fund	19,368.00
County Clerk - Archives Day	3,880.00
Interest on County Clerk's Account	22,354.29
Office of Emerg. Mgt. - State Reimb.	10,000.00
Probation - Sheriff Labor Assistance Prog. (SLAP)	1,157.00
Voting Machine Rentals	2,379.50
NJAOC - Service Agreements	366,662.14
Primary Election - Postage Reimbursement	38,490.71
MCDOT - Howell Township Agreement	32,000.00
MC DOT - Agency Receipts	493,585.60
Police Academy - Tuition	71,722.00
911 Program, Police Radio - Municipal Receipts	1,106,690.63
MCPO - Guns for Cash Program	1,025.00
MCPO - Restitution Collections	4,263.59
Employee Fines / Fees	12,472.67

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**CURRENT FUND****STATEMENT OF REVENUES****YEAR ENDED DECEMBER 31, 2004****STATUTORY BASIS****Exhibit A-2****Sheet 12 of 12**

	<u>Ref.</u>	
MCCI/Sheriff-USDOJ,DEA Reimb.		45,085.82
MCCI - Inmate Fees		232,523.40
MCCI - SSA Reimbursement		58,800.00
MCCI - Inmate Medical Co-Pay Program		30,580.83
MCCI - Donations		975.00
MCCI - Western Union Commissions		1,340.00
NJDHS/DYFS-Project Open House Reimbursement		5,381.28
GIS A/R Munic/Others - Excess		37,577.50
Licensing Agreements - Fiber Optics Cables		30,569.00
MCCI - Inmate Commissary Account		230,966.05
DJP Treas. - SCAAP		143,831.00
Donations and Gifts		100.00
Reimbursements - Federal Inmates at Correction Center		5,605,840.00
Bayshore Ferry - Food/Beverage Concession		2,700.05
Bayshore Ferry - Rent		114,704.50
FEMA/State of NJ - Disaster Reimbursement		1,066.69
MCPO - MDT Conference		4,240.00
MCPO - County Emergency Response Team		33,000.00
MCDSS:		
Fed. Parent Locator Fees		6.00
Miscellaneous Unanticipated Revenue		49,783.42
Salary & Fringe Reimbursements		963.58
Jury Duty/Employee S & W Reimbursement		60.30
Total Amount of Miscellaneous Revenues Not Anticipated	A-4	16,387,320.16
County Added and Omitted Taxes	A-7	3,342,494.11
	A-1	<u>\$19,729,814.27</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 1 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
General Government					
Office of County Administrator					
Salaries and Wages	\$ 302,504.00	314,504.00	314,136.31	367.69	
Other Expenses	125,630.00	125,630.00	98,997.23	26,632.77	
Research, Technical and Consulting Services					
Other Expenses	1,500,000.00	1,378,000.00	1,065,089.90	312,910.10	
Purchasing Department					
Salaries and Wages	650,210.00	650,210.00	643,625.48	6,584.52	
Other Expenses	29,852.00	29,852.00	24,664.43	5,187.57	
Public Information					
Salaries and Wages	145,568.00	145,568.00	142,212.05	3,355.95	
Other Expenses	27,800.00	27,800.00	23,367.48	4,432.52	
Personnel Department					
Salaries and Wages	1,027,513.00	965,513.00	964,703.65	809.35	
Other Expenses	114,780.00	114,780.00	106,331.21	8,448.79	
Youth Employment Program					
Salaries and Wages	369,600.00	333,600.00	333,421.90	178.10	
Board of Chosen Freeholders					
Salaries and Wages	151,000.00	151,000.00	150,596.13	403.87	
Other Expenses	4,144.00	4,144.00	1,313.65	2,830.35	
Clerk of the Board					
Salaries and Wages	491,448.00	526,448.00	520,411.25	6,036.75	
Other Expenses	77,600.00	77,600.00	60,374.09	17,225.91	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 2 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
County Clerk-Elections					
Salaries and Wages	146,126.00	161,126.00	157,215.92	3,910.08	
Other Expenses	31,800.00	31,800.00	16,701.24	15,098.76	
Office of the County Clerk					
Salaries and Wages	2,750,817.00	2,831,817.00	2,825,790.47	6,026.53	
Other Expenses	331,083.00	331,083.00	319,265.85	11,817.15	
Superintendent of Elections					
Salaries and Wages	1,365,542.00	1,365,542.00	1,363,862.64	1,679.36	
Other Expenses	342,632.00	342,632.00	313,498.83	29,133.17	
Board of Elections					
Salaries and Wages	1,100,261.00	1,100,261.00	1,083,703.53	16,557.47	
Other Expenses	185,916.00	185,916.00	117,814.86	68,101.14	
Finance Department					
Salaries and Wages	1,079,092.00	1,129,092.00	1,126,755.30	2,336.70	
Other Expenses	149,555.00	309,555.00	282,941.18	26,613.82	
Indirect Cost Allocation Plan - Other Expenses	21,000.00	21,000.00	19,500.00	1,500.00	
Audit Services - Other Expenses	120,000.00	120,000.00	114,000.00	6,000.00	
Department of Information Services					
Salaries and Wages	2,444,163.00	2,534,163.00	2,514,344.39	19,818.61	
Other Expenses	2,731,405.00	2,731,405.00	2,529,749.32	201,655.68	
Board of Taxation					
Salaries and Wages	308,750.00	319,750.00	311,842.85	7,907.15	
Other Expenses	11,551.00	11,551.00	10,401.76	1,149.24	
Office of the County Counsel - Other Expenses	2,300,000.00	2,300,000.00	1,835,423.09	464,576.91	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 3 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Office of County Adjuster					
Salaries and Wages	99,600.00	113,600.00	111,560.20	2,039.80	
Other Expenses	997.00	137,997.00	137,659.26	337.74	
County Surrogate					
Salaries and Wages	699,468.00	705,468.00	702,032.48	3,435.52	
Other Expenses	15,063.00	15,063.00	12,471.21	2,591.79	
County Engineer					
Salaries and Wages	2,009,617.00	2,124,617.00	2,116,390.52	8,226.48	
Other Expenses	73,987.00	73,987.00	49,757.92	24,229.08	
Economic Development & Tourism					
Salaries and Wages	374,035.00	387,035.00	386,487.21	547.79	
Other Expenses	73,760.00	73,760.00	66,551.37	7,208.63	
Historical Commission					
Salaries and Wages	22,250.00	22,250.00	22,128.57	121.43	
Other Expenses	279,455.00	299,455.00	281,296.47	18,158.53	
Total - General Government Functions	<u>24,085,574.00</u>	<u>24,624,574.00</u>	<u>23,278,391.20</u>	<u>1,346,182.80</u>	
Land Use Administration					
Planning Board (N.J.S.40A:27-3)					
Salaries and Wages	1,409,307.00	1,409,307.00	1,398,610.14	10,696.86	
Other Expenses	156,101.00	156,101.00	114,305.72	41,795.28	
Contribution to Soil Conservation District (N.J.S. 4:24(1))					
Other Expenses	4,600.00	4,600.00	4,600.00		
Total Land Use Administration	<u>1,570,008.00</u>	<u>1,570,008.00</u>	<u>1,517,515.86</u>	<u>52,492.14</u>	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

STATEMENT OF EXPENDITURES - CURRENT FUND

Sheet 4 of 19

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
<u>Code Enforcement and Administration</u>					
Weights and Measures					
Salaries and Wages	355,953.00	365,953.00	364,744.44	1,208.56	
Other Expenses	2,925.00	2,925.00	2,787.61	137.39	
Total Code Enforcement and Administration	358,878.00	368,878.00	367,532.05	1,345.95	
<u>Insurance</u>					
Other Insurance Premiums					
Other Expenses	4,300,000.00	4,300,000.00	3,650,973.48	649,026.52	
Worker's Compensation					
Other Expenses	5,600,000.00	5,600,000.00	4,336,785.86	1,263,214.14	
Group Insurance Plan					
Other Expenses	30,590,000.00	30,590,000.00	28,884,550.13	1,705,449.87	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq)					
Other Expenses	200,000.00	200,000.00	200,000.00		
Total Insurance	40,690,000.00	40,690,000.00	37,072,309.47	3,617,690.53	
<u>Public Safety Functions</u>					
Sheriff's Office - Police Radio					
Salaries and Wages	2,226,842.00	2,458,842.00	2,458,815.48	26.52	
Other Expenses	306,482.00	306,482.00	180,673.09	125,808.91	
Police Computer					
Salaries and Wages	269,249.00	281,249.00	274,798.15	6,450.85	
Other Expenses	318,898.00	318,898.00	175,432.42	143,465.58	
Office of Emergency Management					
Salaries and Wages	264,463.00	288,463.00	281,905.84	6,557.16	
Other Expenses	11,962.00	11,962.00	5,549.70	6,412.30	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 5 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Public Safety Functions(Continued)					
Department of Consumer Affairs					
Salaries and Wages	279,812.00	306,812.00	304,281.18	2,530.82	
Other Expenses	6,418.00	6,418.00	3,866.46	2,551.54	
Medical Examiner					
Salaries and Wages	658,404.00	711,404.00	704,420.15	6,983.85	
Other Expenses	259,771.00	259,771.00	211,514.61	48,256.39	
Aid to Volunteer Rescue and Ambulance Squads (N.J.S. 40:5-2)					
Other Expenses	17,400.00	17,400.00	15,900.00	1,500.00	
Sheriff's Office					
Salaries and Wages	8,295,391.00	8,365,391.00	8,357,766.02	7,624.98	
Other Expenses	282,366.00	282,366.00	260,445.59	21,920.41	
Office of the County Prosecutor					
Salaries and Wages	18,139,354.00	18,816,354.00	18,815,998.17	355.83	
Other Expenses	1,342,434.00	1,385,434.00	1,125,301.00	260,133.00	
Correctional Institution					
Salaries and Wages	28,235,825.00	29,695,825.00	29,694,048.37	1,776.63	
Other Expenses	8,693,792.00	8,693,792.00	8,351,529.65	342,262.35	
Youth Detention Center					
Salaries and Wages	3,918,288.00	4,590,288.00	4,589,787.72	500.28	
Other Expenses	695,127.00	695,127.00	615,112.37	80,014.63	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

STATEMENT OF EXPENDITURES - CURRENT FUND

Sheet 6 of 19

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Public Safety Functions(Continued)					
Fire Marshall (N.J.S. 40A:14-1)					
Salaries and Wages	478,721.00	533,721.00	516,854.23	16,866.77	
Other Expenses	49,723.00	52,723.00	51,572.95	1,150.05	
Police Academy and Firing Range					
Salaries and Wages	331,560.00	331,560.00	317,290.83	14,269.17	
Other Expenses	73,962.00	73,962.00	66,138.38	7,823.62	
Total Public Safety Functions	75,156,244.00	78,484,244.00	77,379,002.36	1,105,241.64	

Public Works Functions

County Road Maintenance	5,119,658.00	5,341,658.00	5,340,806.83	851.17	
Salaries and Wages	861,635.00	1,161,635.00	1,111,102.38	50,532.62	
Other Expenses					
County Bridge Maintenance					
Salaries and Wages	1,789,521.00	1,879,521.00	1,869,325.53	10,195.47	
Other Expenses	170,882.00	170,882.00	156,393.49	14,488.51	
Director of Public Works and Engineering					
Salaries and Wages	275,905.00	286,905.00	284,936.57	1,968.43	
Other Expenses	2,529.00	2,529.00	1,465.69	1,063.31	
Traffic Safety Engineering					
Salaries and Wages	1,177,155.00	1,240,155.00	1,226,130.49	14,024.51	
Other Expenses	247,764.00	247,764.00	188,602.84	59,161.16	
Shade Tree Commission					
Salaries and Wages	1,272,380.00	1,248,380.00	1,248,343.86	36.14	
Other Expenses	143,227.00	143,227.00	120,144.66	23,082.34	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

STATEMENT OF EXPENDITURES - CURRENT FUND

Sheet 7 of 19

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
<u>Public Works Functions (Continued)</u>					
Central Mail Room	193,908.00	202,908.00	197,978.39	4,929.61	
Salaries and Wages	959,550.00	959,550.00	949,937.61	9,612.39	
Other Expenses					
Buildings and Grounds	5,839,054.00	5,976,054.00	5,975,594.44	459.56	
Salaries and Wages	6,900,452.00	6,900,452.00	6,080,854.43	819,597.57	
Other Expenses					
Central Motor Pool	1,370,980.00	1,444,980.00	1,440,402.69	4,577.31	
Salaries and Wages	1,168,118.00	1,168,118.00	1,020,272.88	147,845.12	
Other Expenses					
Mosquito Extermination Commission (N.J.S. 26:9-13 et seq)	1,968,061.00	1,968,061.00	1,968,010.81	50.19	
Other Expenses					
Total Public Works Functions	29,460,779.00	30,342,779.00	29,180,303.59	1,162,475.41	

Human Services and Health Functions

Division of Social Services Administration	21,885,965.00	21,885,965.00	21,042,669.83	843,295.17	
Salaries and Wages	18,310,756.00	18,310,756.00	16,785,980.43	1,524,775.57	
Other Expenses					
Assistance for Dependent Children - County Share	592,821.00	592,821.00	592,821.00		
Other Expenses					
Assistance for Social Security Recipients	913,076.00	913,076.00	845,000.00	68,076.00	
Other Expenses					
Monmouth County Department of Health Care Facilities	673,543.00	673,543.00	658,536.06	15,006.94	
Salaries and Wages	4,976,679.00	4,976,679.00	4,737,705.99	238,973.01	
Other Expenses					

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 8 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
<u>Human Services and Health Functions (Continued)</u>					
Monmouth County Care Centers - Geraldine L. Thompson Division	6,694,531.00	6,585,531.00	6,585,475.40	55.60	
Salaries and Wages					
Monmouth County Care Centers - John L. Montgomery Division	8,604,827.00	8,309,827.00	8,288,873.73	20,953.27	
Salaries and Wages					
Division of Mental Health (N.J.S. 40A:5-29)	171,225.00	178,225.00	177,811.72	413.28	
Salaries and Wages	1,774,117.00	1,774,117.00	1,323,721.69	450,395.31	
Other Expenses	2,169,666.00	2,169,666.00	2,169,666.00		
New Jersey Division of Youth and Family Services - Other Expenses					
Department of Human Services	278,741.00	296,741.00	289,461.13	7,279.87	
Salaries and Wages	19,550.00	19,550.00	17,104.41	2,445.59	
Other Expenses					
Department of Transportation Subsidy Interim Emergency Bus					
Subsidy Law (N.J.S. 27-1A)	40,000.00	40,000.00	18,985.00	21,015.00	
Other Expenses					
Division on Planning and Resource Development					
Salaries and Wages	38,816.00	38,816.00	35,650.02	3,165.98	
Other Expenses	4,073.00	4,073.00	2,643.13	1,429.87	
Public Health Service (N.J.S. 40A:13-1)					
Other Expenses	1,149,133.00	1,291,133.00	1,135,398.00	155,735.00	
Office of Disabilities					
Salaries and Wages	107,509.00	82,509.00	81,931.13	577.87	
Other Expenses	4,325.00	4,325.00	3,041.00	1,284.00	
Aid to Disabilities (N.J.S. 40:23-8.11)					
Other Expenses	300,791.00	300,791.00	247,236.32	53,554.68	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 9 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
Human Services and Health Functions (Continued)					
Division of Alcohol and Drug Abuse Services (N.J.S. 40:9B-4)					
Salaries and Wages	153,555.00	161,555.00	159,457.29	2,097.71	
Other Expenses	681,013.00	681,013.00	609,271.14	71,741.86	
Intoxicated Driver Resource Center					
Salaries and Wages	119,665.00	125,665.00	124,264.44	1,400.56	
Other Expenses	34,678.00	34,678.00	9,877.07	24,800.93	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30:4 -79) County Share					
Other Expenses	1,182,706.00	1,182,706.00	1,182,706.00		
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30:4 -79) State Share					
Other Expenses	4,025,879.00	4,025,879.00	4,025,879.00		
Maintenance of Patients in State Institutions for Developmental Disabilities (N.J.S. 30:4-79)					
Other Expenses	9,961,274.00	9,961,274.00	9,961,274.00		
War Veterans Burial and Grave Decorations					
Salaries and Wages	11,600.00	11,600.00	11,246.77	353.23	
Other Expenses	32,980.00	32,980.00	26,674.78	6,305.22	
Office on Aging					
Salaries and Wages	173,911.00	180,911.00	180,598.46	312.54	
Other Expenses	13,159.00	13,159.00	11,812.97	1,346.03	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 10 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
<u>Human Services and Health Functions (Continued)</u>					
Office on Aging - SCAT (Special Citizens Area Transportation)					
Salaries and Wages	612,943.00	659,943.00	653,826.37	6,116.63	
Other Expenses	1,042,886.00	1,042,886.00	947,723.58	95,162.42	
Environmental Health Act - Contractual (N.J.S. 26:3A2-21)					
Monmouth County Department of Health - Other Expenses	1,500,000.00	1,550,000.00	1,550,000.00		
Aid to Legal Aid Society - Other Expenses	17,500.00	17,500.00	17,500.00		
Youth ,Education, Recreation & Welfare					
Other Expenses	148,297.00	148,297.00	129,590.47	18,706.53	
Total Human Services and Health	88,422,190.00	88,278,190.00	84,641,414.33	3,636,775.67	
<u>Park and Recreation Functions</u>					
Department of Parks and Recreation					
Salaries and Wages	15,397,924.00	15,799,924.00	15,799,144.12	779.88	
Other Expenses	2,491,943.00	2,491,943.00	2,367,404.26	124,538.74	
Total Park and Recreation Functions	17,889,867.00	18,291,867.00	18,166,548.38	125,318.62	
<u>Education Functions</u>					
Aid to Monmouth County Audio Visual Aids Comm.					
Other Expenses	6,722.00	6,722.00	6,722.00		
M.C. Community College Brookdale (N.J.S. 18A-64A)					
Other Expenses	24,356,438.00	24,356,438.00	24,356,438.00		
Reimbursement for Residents Attending Out of County					
Two Year Colleges (N.J.S. 18A-64A)					
Other Expenses	400,000.00	400,000.00	58,724.84	341,275.16	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 11 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
<u>Education Functions (Continued)</u>					
Cooperative Extension Service					
Salaries and Wages	382,930.00	382,930.00	372,490.68	10,439.32	
Other Expenses	28,823.00	28,823.00	19,599.47	9,223.53	
Vocational Schools					
Other Expenses	12,855,120.00	12,855,120.00	12,855,120.00		
Superintendent of Schools					
Salaries and Wages	353,798.00	361,798.00	360,371.53	1,426.47	
Other Expenses	20,528.00	20,528.00	12,893.28	7,634.72	
Total Education Functions	38,404,359.00	38,412,359.00	38,042,359.80	369,999.20	
<u>Other Common Operating Functions (Unclassified)</u>					
Accumulated leave Compensation					
Salaries and Wages	300,000.00	300,000.00	300,000.00		
Provision for Salary Adjustments and New Employees					
Salaries and Wages	7,725,000.00				
Total-Other Common Operating Functions (Unclassified)	8,025,000.00	300,000.00	300,000.00	-	
<u>Utility Expenses and Bulk Purchases</u>					
Telephone Exchange	8,681,645.00	8,681,645.00	7,482,965.99	1,198,679.01	
Other Expenses	8,681,645.00	8,681,645.00	7,482,965.99	1,198,679.01	
Total Utility Expenses and Bulk Purchases					
Subtotal Operations	332,744,544.00	330,044,544.00	317,428,343.03	12,616,200.97	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 12 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
<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	4,405,851.00	4,405,851.00	4,405,851.00		
CAP/NJEH Medicaid Case Management	860,000.00	860,000.00	860,000.00		
Alcoholism Services Plan - CY 2004, 04-535-ADA-C-0	1,117,111.00	1,117,111.00	1,117,111.00		
<u>NAHB Research Center Inc.</u>					
National Center for Senior Housing Research / Assistive Technology and					
Aging in Place (NCSHR/ATAP), 2004/2005	15,000.00	15,000.00	15,000.00		
<u>State of New Jersey Governor's Council on Alcohol</u>					
<u>and Drug Abuse</u>					
Alliance Prevention - CY 2004	684,596.00	684,596.00	684,596.00		
<u>State of New Jersey Department of Community Affairs</u>					
Recreational Opportunities Individuals W/ Disabilities - CY 2004	12,000.00	12,000.00	12,000.00		
Prevention of Homelessness (Linkages) - PY 2004	50,000.00	50,000.00	50,000.00		
Smart Future Planning Grant #03-7083-00	216,000.00	216,000.00	216,000.00		
Cross Acceptance, #04-0254-00	35,000.00	35,000.00	35,000.00		
<u>U.S. Department of Transportation</u>					
FTA - Section 5311 - FY 2005	144,099.00	144,099.00	144,099.00		
<u>State of New Jersey - New Jersey Transit Corporation</u>					
Senior Citizen and Disabled Resident Transportation Program (Casino) CY '04	1,494,756.00	1,494,756.00	1,494,756.00		
Timetable Distribution - FY 2005	16,680.00	16,680.00	16,680.00		
Work First New Jersey - CY2004 Project Income	4,533.60	4,533.60	4,533.60		
<u>State of New Jersey - Division of Vocational Rehabilitation Services</u>					
Brokered Employment Transportation, CY 2005 Project Income	5,536.50	5,536.50	5,536.50		

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 13 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
<u>North Jersey Transportation Planning Authority - New Jersey</u>					
<u>Institute of Technology</u>					
STP Study, FY 2004	54,072.00	54,072.00	54,072.00		
Asbury Park Study, FY 2004-2005	80,000.00	80,000.00	80,000.00		
Sub-Regional Transportation Planning Program FY 2005	123,822.00	123,822.00	123,822.00		
<u>State of New Jersey Department of Transportation</u>					
TTF - 2005 Annual Transportation Program	4,534,000.00	4,534,000.00	4,534,000.00		
Henry Hudson Trail So., 2003-DT-BLA-309	473,000.00	473,000.00	473,000.00		
Halls Mills Road Scoping Study, Task Order No. MONCO-7	365,981.00	365,981.00	365,981.00		
Bayshore Ferry, Phase 2A, FMISD05A	1,506,000.00	1,506,000.00	1,506,000.00		
<u>State of New Jersey - Department of Human Services</u>					
DYFS - Youth Detention Center - CY 2004 - 04BFNC	61,135.00	61,135.00	61,135.00		
DYFS - Human Services Advisory Council - CY 2004 - 04AVNC	80,535.00	80,535.00	80,535.00		
DYFS - Family Court, Grants-In-Aid - CY 2004 - 04CNNC	7,327.00	7,327.00	7,327.00		
DFD - Work First New Jersey, CY 2004 - FINZ4C	899,144.00	899,144.00	899,144.00		
DFD - Special Initiative and Transportation -FY 2005	577,898.00	577,898.00	577,898.00		
DFD - Title IV-D Reimbursement Agreement - FFY 2005	302,928.00	302,928.00	302,928.00		
DFD - Social Services for the Homeless CY 2004-HINZ4C	722,052.00	722,052.00	722,052.00		
DMHS - Mental Health Board - FY 2005	6,000.00	6,000.00	6,000.00		
DMHS - Project Transition/Path CY 2004 S1202039	471,742.00	471,742.00	471,742.00		

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 14 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
<u>State of New Jersey - Department of Human Services (Continued)</u>					
DMHS - CIACC/CART CY 2004, 20213	41,483.00	41,483.00	41,483.00		
DMHS - Mica Training - FY 2004	1,500.00	1,500.00	1,500.00		
<u>State of New Jersey - Division of Law and Public Safety</u>					
DCJ - Victim Assistance, VOCA, FFY 2003, V-13-03R	151,867.00	151,867.00	151,867.00		
DCJ - SANE, V-36-03S	62,445.00	62,445.00	62,445.00		
DCJ - Multi-Jurisdictional Narcotics Task Force- CY 2004	274,765.00	274,765.00	274,765.00		
DCJ - Body Armor Replacement Fund - FY 2003	49,596.20	49,596.20	49,596.20		
DCJ - LEOTEF - FY 2003	39,340.00	39,340.00	39,340.00		
DCJ - Cert, CY2003	2,500.00	2,500.00	2,500.00		
DSP - Special Needs Planning Grant, CY 2004	10,000.00	10,000.00	10,000.00		
DSP - State Homeland Security Grant Program (HSGP), FY 2004	415,585.00	415,585.00	415,585.00		
DSP - SLAHEOP Program, CY '03	8,935.53	8,935.53	8,935.53		
DHTS - Safe Cargo Project, OP04-45-01-15	9,000.00	9,000.00	9,000.00		
DHTS - Under Age Alcohol Enforcement, CY 2004	25,000.00	25,000.00	25,000.00		
JJC - State/Community Partnership, CY 2004, SCP-PM/PS-04-13	479,911.00	479,911.00	479,911.00		
JJC - Family Court - CY 2004, FC-PS-04-13	169,385.00	169,385.00	169,385.00		
JJC - JIBG, FFY 2003, Year 6, 03-13	156,916.00	156,916.00	156,916.00		
JJC - MCYDC, SFEA, FY 2005	189,000.00	189,000.00	189,000.00		

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 15 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
<u>State of New Jersey - Department of Environmental Protection</u>					
Clean Communities Program CY 2004	64,744.20	64,744.20	64,744.20		
Recycling Program - REC-94-13 Project Income	5,505.00	5,505.00	5,505.00		
WPBW/RSWMP, PO 5800402	250,000.00	250,000.00	250,000.00		
Municipal Stormwater Regulation Program, WQ04-335	10,000.00	10,000.00	10,000.00		
<u>State of New Jersey Department of Labor and Workforce Development</u>					
Workforce Investment Act - PY 2002	39,582.00	39,582.00	39,582.00		
Workforce Investment Act - PY 2003	677,651.75	677,651.75	677,651.75		
Workforce Investment Act - PY 2004	5,124,303.00	5,124,303.00	5,124,303.00		
WIB/WDPP - Workforce Learning Link - SFY 2004	300,312.00	300,312.00	300,312.00		
WIB/WDPP - Workforce Learning Link - SFY 2004	278,378.00	278,378.00	278,378.00		
<u>State of New Jersey - Historical Commission</u>					
News Video Project, #PRO-04-002	5,425.00	5,425.00	5,425.00		
<u>State of New Jersey - Soybean Board</u>					
Soybean Research Project, 2004	8,600.00	8,600.00	8,600.00		
<u>U.S. Department of Housing and Urban Development</u>					
Housing Counseling, HC03-0398-076-FY 2003	25,107.00	25,107.00	25,107.00		
Housing Counseling, HC0361-04-FY 2004	35,354.00	35,354.00	35,354.00		
Dover Township/MCDSS - HOPWA - FY 2003	497,078.50	497,078.50	497,078.50		
Township of Woodbridge / MCDSS - HOPWA - FY2003	491,514.52	491,514.52	491,514.52		
<u>United States Department of Transportation</u>					
FAA - Monmouth Executive Airport (BLM), AIP 3-34-05-01-03	544,693.37	544,693.37	544,693.37		

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 16 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
<u>United States Department of the Army</u>					
CR 51, Hope Road Traffic Light	136,350.00	136,350.00	136,350.00		
<u>Food Bank of Monmouth & Ocean Counties</u>					
Youth Farm Stand, CY 2003, Project Income	404.94	404.94	404.94		
Youth Farm Stand, CY 2004	12,250.00	12,250.00	12,250.00		
<u>United States Department of the Interior</u>					
Sandy Hook - MCMC, ISA, Mosquito	2,400.00	2,400.00	2,400.00		
<u>Freehold Township Health Department</u>					
MCMC - ISA, Lyme	10,000.00	10,000.00	10,000.00		
<u>Township of Marlboro</u>					
ISA, Marlboro Shuttle, CY 2003 Project Income	769.00	769.00	769.00		
<u>Township of Holmdel</u>					
Bridge H-7 Improvements	390,106.00	390,106.00	390,106.00		
<u>National Children's Alliance</u>					
Program Development Grant, CY 2004	30,000.00	30,000.00	30,000.00		
<u>Challenged Youth Sports Inc.</u>					
Playground	86,000.00	86,000.00	86,000.00		
<u>Donations</u>					
Monmouth County Sheriff's K-9 Unit	790.50	790.50	790.50		
<u>Minneapolis Medical Research Foundation</u>					
SANE/SART, 27-60-101014	3,726.00	3,726.00	3,726.00		
<u>Rutgers University</u>					
New Jersey Substance Abuse Monitoring System (NJ-SAMS)	1,500.00	1,500.00	1,500.00		
<u>Monmouth County - Matching Funds for Grants</u>					
Total Public and Private Programs Offset by Revenues	468,744.26	468,744.26	468,744.26	468,744.26	
Total Operations	30,915,316.87	30,915,316.87	30,446,572.61	468,744.26	
Contingent	363,659,860.87	360,959,860.87	347,874,915.64	13,084,945.23	
Total Operations Including Contingent	200,000.00	200,000.00	120,962.22	79,037.78	
Detail	363,859,860.87	361,159,860.87	347,995,877.86	13,163,983.01	
Salaries and Wages	161,125,777.00	157,692,777.00	156,575,869.05	1,116,907.95	
Other Expenses (Including Contingent)	202,734,083.87	203,467,083.87	191,420,008.81	12,047,075.06	

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 17 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
CAPITAL IMPROVEMENTS					
Capital Improvement Fund	1,900,000.00	1,900,000.00	1,900,000.00		
Acquisition of Information Processing Equipment	2,000,000.00	2,000,000.00	1,966,192.70	33,807.30	
Acquisition of Trucks, Heavy Trucks, and Machinery:					
Central Motor Pool	140,000.00	140,000.00	135,000.00	5,000.00	
Shade Tree Commission	41,000.00	41,000.00	41,000.00		
Road Maintenance (Highway)	1,655,000.00	1,655,000.00	1,654,983.00	17.00	
Acquisition of Passenger Buses - S.C.A.T.	388,000.00	388,000.00	207,100.00	180,900.00	
Traffic Safety	47,000.00	47,000.00	30,481.00	16,519.00	
Capital Improvements:					
Road Overlay	2,700,000.00	2,700,000.00	2,618,443.99	81,556.01	
Parks and Recreation	1,725,000.00	1,725,000.00	1,652,119.42	72,880.58	
Buildings and Grounds	2,125,000.00	2,125,000.00	1,273,232.86	851,767.14	
Total Capital Improvements	12,721,000.00	12,721,000.00	11,478,552.97	1,242,447.03	
COUNTY DEBT SERVICE					
Payment of Bond Principal					
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	2,700,000.00	2,700,000.00	2,700,000.00		51,645.63
Vocational School Bonds	233,216.38	233,216.38	181,570.75		
Other Bonds	25,020,000.00	25,020,000.00	25,020,000.00		
Payment of Bond Anticipation Notes					
Interest on Bonds					
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	695,090.00	695,090.00	695,090.00		36,722.32
Vocational School Bonds	91,207.80	91,207.80	54,485.48		109,802.56
Other Bonds	10,421,816.53	10,421,816.53	10,312,013.97		

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

Exhibit A-3

Sheet 18 of 19

STATEMENT OF EXPENDITURES - CURRENT FUND

YEAR ENDED DECEMBER 31, 2004

STATUTORY BASIS

	Budget	Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Cancelled
COUNTY DEBT SERVICE (Cont'd)					
<u>Green Trust Loan</u>					
Loan Repayments for Principal and Interest	2,069,273.27	2,069,273.27	2,069,273.27		
<u>Monmouth County Improvement Authority Lease Agreement - Correctional Facilities</u>					
Total County Debt Service	4,023,672.50	4,023,672.50	4,023,496.92		175.58
	45,254,276.48	45,254,276.48	45,055,930.39		198,346.09
DEFERRED CHARGES AND STATUTORY EXPENDITURES COUNTY					
<u>Statutory Expenditures</u>					
<u>Contribution to:</u>					
Public Employees' Retirement System	25,000.00	925,000.00	901,545.15	23,454.85	
Social Security System (O.A.S.I.)	12,000,000.00	12,000,000.00	11,745,177.74	254,822.26	
Police and Firemen's Retirement System	800,000.00	2,600,000.00	2,410,503.20	189,496.80	
County Pension and Retirement Fund	75,000.00	75,000.00	75,000.00		
Total Deferred Charges and Statutory Expenditures - County	12,900,000.00	15,600,000.00	15,132,226.09	467,773.91	
Total General Appropriations	\$434,735,137.35	434,735,137.35	419,662,587.31	14,874,203.95	198,346.09
Ref.		A-1		A	A-1

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**Exhibit A-3****STATEMENT OF EXPENDITURES - CURRENT FUND****Sheet 19 of 19****YEAR ENDED DECEMBER 31, 2004****STATUTORY BASIS**

<u>Analysis of Paid or Charged</u>	<u>Ref.</u>	
Committed	A	\$ 25,150,022.17
Appropriation Reserves PERS & PFRS	A	2,700,000.00
State Aid Vocational School Bonds	A-2,8	-
State Aid County College Bonds	A-2,8	3,395,090.00
Arbitrage Rebate Payable	A-14	73,391.07
Disbursed	A-4	<u>388,344,084.07</u>
		<u><u>\$ 419,662,587.31</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**Exhibit AA****GRANT FUND****BALANCE SHEET****STATUTORY BASIS**

	<u>Ref.</u>	<u>Balance Dec. 31, 2004</u>	<u>Balance Dec. 31, 2003</u>
<u>Assets</u>			
Cash and Cash Equivalents	AA-1	\$ 29,158,219.66	22,514,413.54
Investments	AA-1		15,000,000.00
Premium on purchase of U.S. Treasury Bonds & Notes	AA-1		9,342.30
Grant Revenues Receivable	AA-4	23,561,881.66	19,210,534.09
		<u>\$ 52,720,101.32</u>	<u>56,734,289.93</u>
<u>Liabilities and Reserves</u>			
Appropriated Reserves for Federal and State Grants	AA-2	52,609,652.95	56,515,495.64
Unappropriated Reserves	AA-3	<u>110,448.37</u>	<u>218,794.29</u>
Total Liabilities and Reserves		<u>\$ 52,720,101.32</u>	<u>56,734,289.93</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**Exhibit B****TRUST FUND****BALANCE SHEET****STATUTORY BASIS**

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2003</u>
<u>Assets</u>			
Cash and Cash Equivalents	B-1	\$ 68,743,683.76	31,995,012.34
Investments			25,000,000.00
Total Cash, Cash Equivalents and Investments		<u>68,743,683.76</u>	<u>56,995,012.34</u>
U.S. HUD Receivables:			
Relocation Assistance Program	B-2	8,237,757.72	8,178,409.36
Community Development Block Grants	B-3	5,109,628.25	4,935,549.83
Home Investment Grant	B-4	6,151,479.86	4,430,871.04
Shelter Plus Care Grant	B-5	15,461.00	31,303.00
Homeward Bound Grant	B-6	1,004,062.00	
Emergency Shelter Grants	B-7	226,456.81	176,017.12
Unamortized Premium on Purchase of FHLB Bonds	B-18		15,570.50
Taxes Receivable for Library, Health and Open Space Funds	B-8	507,423.93	366,028.84
Due from County Clerk	B-17	28,956.00	40,930.00
		<u>21,281,225.57</u>	<u>18,174,679.69</u>
Total Receivables and Other Assets		<u>\$ 90,024,909.33</u>	<u>75,169,692.03</u>
<u>Liabilities and Reserves</u>			
Reserve for Taxes Receivable for Library, Health and Open Space	B-8	\$ 507,423.93	366,028.84
Reserve for U.S. HUD Grants:			
Relocation Assistance Program	B-9	9,493,617.03	9,651,077.21
Community Development Block Grants	B-10	5,258,786.75	5,174,118.45
Home Investment Grants	B-11	6,555,017.24	5,537,887.95
Shelter Plus Care	B-12	16,416.00	30,593.00
Homeward Bound	B-13	1,005,184.00	
Reserve for:			
Contractors' 2% Retainage	N/C	18,616.72	18,616.72
Temporary Assistance to Needy Families	B-14	336,957.82	199,324.50
Other Trust Funds	B-15	66,739,405.32	54,099,131.13
Due from County Clerk	B-17	28,956.00	40,930.00
Retirees Health Benefits	B-16	64,528.52	51,984.23
Total Liabilities and Reserves		<u>\$ 90,024,909.33</u>	<u>75,169,692.03</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**GENERAL CAPITAL FUND****BALANCE SHEET****STATUTORY BASIS****Exhibit C**
Sheet 1 of 2

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2003</u>
<u>Assets</u>			
Cash and Cash Equivalents	C-2	\$ 55,355,019.18	56,466,468.20
Cash - New Jersey Cash Management Fund		5,048.57	
Investment in Notes		2,001,960.00	
		<u>57,362,027.75</u>	<u>56,466,468.20</u>
Accounts Receivable:			
Municipal Easements	C-7	1,495,918.71	
State of New Jersey - State Agencies	C-4	7,547,970.75	4,845,872.20
State of New Jersey - County College - Capital			
Projects, Chapter 12, P.L. 1971	C-6	13,815,000.00	16,515,000.00
Unamortized Debt Discount	C-2		18,244.25
		<u>22,858,889.46</u>	<u>21,379,116.45</u>
Deferred Charges to Future Taxation:			
Funded	C-8	256,019,805.79	258,812,288.18
Unfunded	C-9	86,005,000.00	64,305,000.00
		<u>342,024,805.79</u>	<u>323,117,288.18</u>
Total Assets		<u>\$ 422,245,723.00</u>	<u>400,962,872.83</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**GENERAL CAPITAL FUND****Exhibit C
Sheet 2 of 2****BALANCE SHEET****STATUTORY BASIS**

	<u>Ref.</u>	<u>Balance Dec. 31, 2004</u>	<u>Balance Dec. 31, 2003</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Serial Bonds	C-10	241,785,000.00	242,540,000.00
County College Serial Bonds - Chapter 12, P.L. 1971			
State Share	C-11	13,815,000.00	16,515,000.00
New Jersey Economic Development Authority Public			
School Facilities Loan Program	C-12	2,339,886.84	2,573,103.22
Green Trust Loan Program:			
Other Program Agreements	C-13	11,894,918.95	13,699,184.96
Reserve for Scrip Redemption	C-5	1,509.63	1,509.63
Improvement Authorizations:			
Funded	C-14	61,463,996.02	56,595,961.99
Unfunded	C-14	84,319,589.00	64,305,000.00
Contractors' Retainage	C-15	73,191.61	73,191.61
Capital Improvement Fund	C-16	411,766.72	976,766.72
		<u>416,104,858.77</u>	<u>397,279,718.13</u>
Fund Balance	C-1	<u>6,140,864.23</u>	<u>3,683,154.70</u>
		<u><u>\$ 422,245,723.00</u></u>	<u><u>400,962,872.83</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE
STATUTORY BASIS

Exhibit C-1

Balance December 31, 2003	<u>Ref.</u> C		\$ 3,683,154.70
Increased by Receipts:			
Ordinances Cancelled	C-14	1,774,342.23	
Premium on Sale of Bonds	C-2	1,330,330.80	
NJDOT Reimbursement	C-2	<u>3,036.50</u>	
			<u>3,107,709.53</u>
			6,790,864.23
Decreased by:			
Appropriated - Improvement Authorizations	C-14		<u>650,000.00</u>
Balance December 31, 2004	C		<u><u>\$ 6,140,864.23</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH
RECLAMATION CENTER UTILITY FUND

Exhibit D
Sheet 1 of 2

BALANCE SHEET

STATUTORY BASIS

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2003</u>
<u>Assets</u>			
<u>Operating Fund</u>			
Cash and Cash Equivalents	D-5	\$ 61,140,995.17	60,940,552.03
Change Funds		<u>1,350.00</u>	<u>1,350.00</u>
		<u>61,142,345.17</u>	<u>60,941,902.03</u>
Receivables with Full Reserves:			
Receivable from Haulers	D-6	<u>733,499.14</u>	<u>942,767.03</u>
Total Receivables		<u>733,499.14</u>	<u>942,767.03</u>
Total Operating Fund		<u>61,875,844.31</u>	<u>61,884,669.06</u>
<u>Capital Fund</u>			
Cash and Cash Equivalents	D-15	<u>4,892,286.83</u>	<u>4,934,005.88</u>
		<u>4,892,286.83</u>	<u>4,934,005.88</u>
Fixed Capital	D-18	811,120.00	811,120.00
Fixed Capital Authorized but not Completed	D-16	<u>36,420,000.00</u>	<u>36,420,000.00</u>
		<u>37,231,120.00</u>	<u>37,231,120.00</u>
Total Capital Fund		<u>42,123,406.83</u>	<u>42,165,125.88</u>
<u>Utility Grant Fund</u>			
Cash	D-21	800,105.12	1,015,349.75
Receivable with Full Reserve - Grant Receivable	D-22	<u>2,061.86</u>	<u>2,061.86</u>
Total Utility Grant Fund		<u>802,166.98</u>	<u>1,017,411.61</u>
Total Assets		<u>\$ 104,801,418.12</u>	<u>105,067,206.55</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**RECLAMATION CENTER UTILITY FUND****Exhibit D**
Sheet 2 of 2**BALANCE SHEET****STATUTORY BASIS**

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2003</u>
<u>Liabilities, Reserves and Fund Balance</u>			
<u>Operating Fund</u>			
Appropriation Reserves	D-4	\$ 4,100,659.45	3,495,974.97
Appropriation Reserves Committed	D-4	6,365,518.53	8,439,639.09
Landfill Closure Tax	D-8	19,022,788.44	18,225,933.56
Host Community Benefit Tax Payable	D-9	430,045.79	422,442.89
Accrued Interest on Bonds and Notes	D-10	356,603.01	469,523.65
Prepaid Utility Fees	D-12	781,749.98	1,072,366.26
Reserve for:			
Environmental Impairment Liability	D-11	7,000,000.00	7,000,000.00
Receivable - Haulers	D-6	733,499.14	942,767.03
Reserve for Accounts Payable	D-14	124,299.78	9,812.45
Fund Balance	D-1	22,960,680.19	21,806,209.16
Total Operating Fund		<u>61,875,844.31</u>	<u>61,884,669.06</u>
<u>Capital Fund</u>			
Serial Bonds	D-19	20,010,000.00	23,100,000.00
Improvement Authorizations:			
Funded	D-17	14,293.30	2,656,079.66
Deferred Reserve for Amortization	D-20	16,410,000.00	13,320,000.00
Reserve for Amortization	D-18	811,120.00	811,120.00
Fund Balance	D-2	4,877,993.53	2,277,926.22
Total Capital Fund		<u>42,123,406.83</u>	<u>42,165,125.88</u>
<u>Utility Grant Fund</u>			
Appropriated Reserves Payable Committed	D-23	71,655.06	31,392.92
Appropriated Reserves Payable	D-23	730,511.92	986,018.69
Total Utility Grant Fund		<u>802,166.98</u>	<u>1,017,411.61</u>
Total Liabilities and Reserves		<u>\$ 104,801,418.12</u>	<u>105,067,206.55</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**Exhibit D-1****RECLAMATION CENTER UTILITY FUND****STATEMENTS OF OPERATIONS AND****CHANGE IN FUND BALANCE - STATUTORY BASIS**

	<u>Ref.</u>	<u>Year 2004</u>	<u>Year 2003</u>
<u>Revenue and Other Income Realized</u>			
Operating Surplus Anticipated	D-3	\$ 18,100,000.00	19,092,351.67
Reclamation Center Utility Fees	D-3	28,940,503.80	28,369,666.94
Accrued Interest on Bonds			7,648.33
Solid Waste Management Grants	D-3		690,632.00
Miscellaneous Revenue not Anticipated	D-3	1,240,803.27	1,413,040.84
Appropriations Cancelled	D-4	12,126,502.87	12,000,000.00
Unexpended Balance of Appropriation Reserves	D-13	4,836,835.08	5,154,977.75
Accounts Payable Cancelled			430,566.01
Reserve for Receivables - Prepaid Closure Taxes	D-7	9,826.01	1,954.99
Total Revenue and Other Income		<u>65,254,471.03</u>	<u>67,160,838.53</u>
<u>Expenditures and Other Charges</u>			
Appropriations	D-4	<u>46,000,000.00</u>	<u>47,690,632.00</u>
		<u>46,000,000.00</u>	<u>47,690,632.00</u>
Excess in Revenue		19,254,471.03	19,470,206.53
Fund Balance, Beginning of Year	D-1	<u>21,806,209.16</u>	<u>21,428,354.30</u>
		41,060,680.19	40,898,560.83
Less: Utilized as Revenue	D-1	<u>18,100,000.00</u>	<u>19,092,351.67</u>
Fund Balance, End of Year	D	<u>\$ 22,960,680.19</u>	<u>21,806,209.16</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**RECLAMATION CENTER UTILITY FUND****Exhibit D-2****STATEMENT OF CAPITAL FUND BALANCE - STATUTORY BASIS**

	<u>Ref.</u>	
Balance December 31, 2003	D	\$ 2,277,926.22
Increased by:		
Improvement Authorizations Funded Cancelled		<u>2,600,067.31</u>
Balance December 31, 2004	D	<u><u>\$ 4,877,993.53</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-3

STATEMENT OF REVENUES - STATUTORY BASIS

YEAR ENDED DECEMBER 31, 2004

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Operating Surplus Anticipated	D-1	\$ -		-
<u>Miscellaneous Revenues</u>				
Utility Fees	D-1,5	27,900,000.00	28,940,503.80	1,040,503.80
Total Budget Revenues		<u>27,900,000.00</u>	<u>28,940,503.80</u>	<u>1,040,503.80</u>
<u>Non-Budget Revenues</u>				
Unanticipated Revenues	D-5		1,240,803.27	1,240,803.27
Total General Revenues		<u>\$ 27,900,000.00</u>	<u>30,181,307.07</u>	<u>2,281,307.07</u>
<u>Analysis of Non-Budget Revenue</u>				
Interest on Investments and Deposits			\$ 933,802.81	
Gas Utility Fees			277,886.16	
Grass Clippings			23,761.76	
Rentals			3,562.50	
Utility Reimbursements			1,790.04	
Total Non-Budget Revenues			<u>\$ 1,240,803.27</u>	

The accompanying Notes to Financial Statements are integral part of this statement.

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-4

STATEMENT OF EXPENDITURES - STATUTORY BASIS

YEAR ENDED DECEMBER 31, 2004

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Cancelled</u>
Operating:					
Salaries and Wages	\$ 5,650,000.00	5,650,000.00	5,201,109.22	448,890.78	
Other Expenses	34,060,506.38	34,060,506.38	20,766,446.20	3,294,060.18	10,000,000.00
Capital Improvements:					
Capital Outlay	2,778,400.00	2,778,400.00	420,691.51	357,708.49	2,000,000.00
Debt Service:					
Payment of Bond Principal	2,550,000.00	2,550,000.00	2,550,000.00		126,502.87
Interest on Bonds	961,093.62	961,093.62	834,590.75		
	<u>\$ 46,000,000.00</u>	<u>46,000,000.00</u>	<u>29,772,837.68</u>	<u>4,100,659.45</u>	<u>12,126,502.87</u>

Ref.
D
D-5

Analysis of Paid or Charged
Committed
Paid

\$ 6,365,518.53
23,407,319.15
\$29,772,837.68

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**Exhibit E****GENERAL FIXED ASSETS ACCOUNT GROUP****BALANCE SHEET****STATUTORY BASIS**

	Balance	Balance
<u>General Fixed Assets</u>	<u>Dec. 31, 2004</u>	<u>Dec. 31, 2003</u>
Land	\$ 230,051,153.89	224,113,428.89
Buildings	275,534,234.00	266,622,731.00
Furniture, Fixtures and Equipment	30,765,483.06	30,593,132.72
Vehicles	59,728,156.11	59,259,038.81
Total General Fixed Assets	\$ 596,079,027.06	580,588,331.42
Investment in General Fixed Assets	\$ 596,079,027.06	580,588,331.42

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH
OFFICE OF THE SURROGATE

Exhibit F

BALANCE SHEET

STATUTORY BASIS

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2003</u>
<u>Assets</u>			
<u>General Fund</u>			
Cash	F-1	\$ 24,665.94	20,359.28
<u>Trust Fund</u>			
Cash	F-4,5	29,614,973.41	27,347,630.83
Total Assets		<u>\$ 29,639,639.35</u>	<u>27,367,990.11</u>
<u>Liabilities and Reserves</u>			
<u>General Fund</u>			
Reserve for Lawyer's Deposits	F-3	\$ 24,522.85	20,218.35
Due to County Treasurer	F-2	143.09	140.93
		<u>24,665.94</u>	<u>20,359.28</u>
<u>Trust Fund</u>			
Reserve for Awards and Legacies to Minors and Incompetents	F-4	29,614,473.34	27,347,131.72
Reserve for Superior Court Law Division - Probate Part	F-5	500.07	499.11
		<u>29,614,973.41</u>	<u>27,347,630.83</u>
Total Liabilities		<u>\$ 29,639,639.35</u>	<u>27,367,990.11</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**Exhibit G****OFFICE OF THE SHERIFF****BALANCE SHEET****STATUTORY BASIS**

	<u>Ref.</u>	<u>Balance Dec. 31, 2004</u>	<u>Balance Dec. 31, 2003</u>
<u>Assets</u>			
General Account:			
Cash	G-1	\$ 2,637,376.87	4,774,643.08
Appropriation Account:			
Cash	G-1	<u>1,861.81</u>	<u>419.43</u>
Total Assets		<u>\$ 2,639,238.68</u>	<u>4,775,062.51</u>
<u>Liabilities and Reserves</u>			
General Account:			
Deposits on Sheriff Sales	G-2	\$ 2,440,339.25	4,476,840.23
Wage Execution Account	G-4	98,867.67	147,391.46
General Writs (Levies)	G-5	60,129.33	112,358.99
Summons and Complaints	G-3	<u>38,040.62</u>	<u>38,052.40</u>
		<u>2,637,376.87</u>	<u>4,774,643.08</u>
<u>Appropriation Account</u>			
Reserve for Witness Fees	G-6	<u>1,861.81</u>	<u>419.43</u>
Total Liabilities and Reserves		<u>\$ 2,639,238.68</u>	<u>4,775,062.51</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH
OFFICE OF COUNTY ADJUSTER
BALANCE SHEET
STATUTORY BASIS

Exhibit H

<u>Assets</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2003</u>
Cash	H-1	\$ 5,927.58	5,637.52
Accounts Receivable - Patients	H-2	169,452.38	169,441.38
Total Assets		<u>\$ 175,379.96</u>	<u>175,078.90</u>
<u>Liabilities and Reserves</u>			
Balance Due County Treasurer	H-1	\$ 5,927.58	5,637.52
Reserve for Patients' Receivables	H-2	169,452.38	169,441.38
Total Liabilities and Reserves		<u>\$ 175,379.96</u>	<u>175,078.90</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

MONMOUTH COUNTY CARE CENTER

Exhibit I

JOHN L. MONTGOMERY DIVISION

BALANCE SHEET

STATUTORY BASIS

	Ref.	Geriatric Unit		Young Adult Care		Total	
		Balance Dec. 31, 2004	Balance Dec. 31, 2003	Balance Dec. 31, 2004	Balance Dec. 31, 2003	Balance Dec. 31, 2004	Balance Dec. 31, 2003
<u>Assets</u>							
Cash - General Account	I-1	\$ 60,031.59	1,403,189.70		300,904.51	60,031.59	1,704,094.21
Accounts Receivable	I-2	1,541,698.01	1,403,189.70	235,372.93	300,904.51	1,777,070.94	1,704,094.21
		1,601,729.60		235,372.93		1,837,102.53	
Patients Trust Accounts	I-3	67,384.77	60,729.55	4,079.91	4,753.35	71,464.68	65,482.90
Total Assets		\$ 1,669,114.37	1,463,919.25	239,452.84	305,657.86	1,908,567.21	1,769,577.11
<u>Liabilities and Reserves</u>							
Reserves for:							
Due County Treasurer	I-1	60,031.59			300,904.51	1,777,070.94	1,704,094.21
Patients Care Receivables	I-2	1,541,698.01	1,403,189.70	235,372.93	4,753.35	71,464.68	65,482.90
Trust Accounts	I-3	67,384.77	60,729.55	4,079.91			
Total Liabilities and Reserves		\$ 1,669,114.37	1,463,919.25	239,452.84	305,657.86	1,908,567.21	1,769,577.11

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

MONMOUTH COUNTY CARE CENTER

GERALDINE L. THOMPSON DIVISION

Exhibit J

BALANCE SHEET**STATUTORY BASIS**

<u>Assets</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2003</u>
Cash - General Account	J-1	\$ 6,309.87	12,852.20
Accounts Receivable	J-2	1,468,994.22	1,351,321.63
Patient Trust Account	J-3	46,761.25	54,079.20
Total Assets		<u>\$ 1,522,065.34</u>	<u>1,418,253.03</u>
 <u>Liabilities and Reserves</u>			
Reserves for:			
Due County Treasurer	J-1	\$ 6,309.87	12,852.20
Patients Care	J-2	1,468,994.22	1,351,321.63
Trust Accounts	J-3	46,761.25	54,079.20
Total Liabilities and Reserves		<u>\$ 1,522,065.34</u>	<u>1,418,253.03</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**DEPARTMENT OF PARKS AND RECREATION****Exhibit K****BALANCE SHEET****STATUTORY BASIS**

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2003</u>
<u>Assets</u>			
Cash		\$ 276,298.90	281,456.30
Change Fund		53,505.00	52,975.00
Total Assets	K-1	<u>\$ 329,803.90</u>	<u>334,431.30</u>
<u>Liabilities and Reserves</u>			
Service Charges Payable		\$ 17,948.80	6,588.06
Reserve for Checking Account		2,500.00	2,500.00
Reserve for Change Fund		53,505.00	52,975.00
Reserve for Interest		10.00	10.76
Boat Contract Security		<u>255,840.10</u>	<u>272,357.38</u>
Total Liabilities and Reserves	K-1	<u>\$ 329,803.90</u>	<u>334,431.20</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH

YOUTH DETENTION CENTER

BALANCE SHEET

STATUTORY BASIS

Exhibit L

	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2003</u>
<u>Assets</u>		
Cash	\$ 1,597.44	1,709.33
Petty Cash	<u>200.00</u>	<u>200.00</u>
Total Assets	<u>\$ 1,797.44</u>	<u>1,909.33</u>
<u>Liabilities</u>		
Due to Resident Inmates	\$ 1,559.96	1,700.20
Reserve for Petty Cash	200.00	200.00
Due to Dept. of Corrections	<u>37.48</u>	<u>9.13</u>
Total Liabilities	<u>\$ 1,797.44</u>	<u>1,909.33</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH
OFFICE OF THE PROSECUTOR

Exhibit M

BALANCE SHEET

STATUTORY BASIS

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2003</u>
<u>Assets</u>			
Cash - Emergency fund	M-1	\$ 25.00	20.14
Cash - Extradition Fund	M-1		99.18
Total Assets		<u>\$ 25.00</u>	<u>119.32</u>
<u>Liabilities</u>			
Due County Treasurer	M-1	<u>\$ 25.00</u>	<u>119.32</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH
DEPARTMENT OF CORRECTIONS

Exhibit N

BALANCE SHEET

STATUTORY BASIS

	Balance Dec. 31, 2004	Balance Dec. 31, 2003
<u>Assets</u>		
Inmates' Checking Account	\$ 170,016.14	246,541.33
Due from County	25,805.58	20,484.38
	<u>\$ 195,821.72</u>	<u>267,025.71</u>
Total Assets		
 <u>Liabilities</u>		
Due to State of New Jersey	\$ 5,618.98	5,097.55
Due to County-Postage	113.05	34.05
Due to County-Medical	3,174.06	2,230.28
Due to County-Processing Fees	18,015.27	16,153.66
Due to County-Commission	19,914.37	18,972.35
Due to County-Miscellaneous	554.44	545.12
Due to Commissary Company	36,275.18	135,461.21
Accounts Payable-Inmate accounts	112,156.37	88,531.49
	<u>\$ 195,821.72</u>	<u>267,025.71</u>
Total Liabilities		

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH**OFFICE OF THE COUNTY CLERK****Exhibit O****BALANCE SHEET****STATUTORY BASIS**

<u>Assets</u>	<u>Ref.</u>	Balance December 31	
		<u>2004</u>	<u>2003</u>
Registry Department:			
Cash	O-1	\$ 3,938,417.46	3,127,505.24
Accounts Receivable - Lawyer's	O-3	26,033.28	13,032.28
Total Assets		<u>\$ 3,964,450.74</u>	<u>3,140,537.52</u>
<u>Liabilities and Reserves</u>			
Registry Department:			
Reserve for Compensating Balances		\$ 69,440.27	80,672.93
Due to County Treasurer - Current Fund	O-2,O-2a	3,476,322.82	2,569,184.55
Due to County Treasurer - Trust Fund	O-2c	28,956.00	40,930.00
Due State for Trade Names	O-4	3,975.00	4,550.00
Lawyer's Deposits	O-3	385,256.65	423,943.04
Deposits for Election Recounts	O-5		20,757.00
Reserve for Cash Drawers		500.00	500.00
Total Liabilities and Reserves		<u>\$ 3,964,450.74</u>	<u>3,140,537.52</u>

Supplementary Information Dedicated

COUNTY OF MONMOUTH**Exhibit P****TUBERCULOSIS CONTROL PROGRAM****BALANCE SHEET****STATUTORY BASIS**

<u>Assets</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2003</u>
Cash - General Account	P-1	\$ 1,518.54	5,983.43
Accounts Receivable		<u>560.00</u>	<u>1,261.00</u>
Total Assets		<u><u>\$ 2,078.54</u></u>	<u><u>7,244.43</u></u>
<u>Liabilities and Reserves</u>			
Due County - General		\$ 1,518.54	5,983.43
Reserve for Accounts Receivable		<u>560.00</u>	<u>1,261.00</u>
Total Liabilities and Reserves		<u><u>\$ 2,078.54</u></u>	<u><u>7,244.43</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

COUNTY OF MONMOUTH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004

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.

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.

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Description of Funds (Continued)

Youth Detention Center – The Monmouth County Youth Detention Center provides a secure environment for those youthful offenders deemed a threat to the physical safety of the community. The facility provides all appropriate services/goods to support their physical, emotional and social developmental needs.

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.

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.

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.

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.

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Description of Funds (Continued)

Department of Corrections - The Department of Corrections operates the County jail. The year to date mean inmate population was 1,222. 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.

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.

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.

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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).

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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.

NOTE 2: DEPOSITS, CASH EQUIVALENTS AND INVESTMENTS

A. Deposits and Cash Equivalents (Continued)

The carrying amount of the County's cash and cash equivalents at December 31, 2004 was \$395,891,614.24. Of this amount, \$2,287,617.91 was covered by Federal deposit insurance, \$393,600,519.26 was covered by a collateral pool maintained by the depositories as required by New Jersey Statute, and \$3,477.07 is cash on hand. The book balance at December 31, 2004 was \$347,268,342.86.

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.
- 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.

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

- 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, 2004, as listed below in the Current Fund.

<u>Investments in Government Services</u>	<u>Fund</u>	<u>Amount</u>	<u>Rate</u>	<u>Date of Maturity</u>
Mercer County Improvement Authority Notes	General Fund	\$ 1,000,000.00	1.60%	4/14/05

The County also had investments in other funds as follows:

<u>Investments in Government Services</u>	<u>Fund</u>	<u>Amount</u>	<u>Rate</u>	<u>Date of Maturity</u>
Bloomfield Parking Authority Notes	Capital Fund	\$ 2,000,000.00	1.85%	5/19/05

C. Cash Management Plan

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

D. Categories of Credit Risk

All bank deposits and investments as of the balance sheet date are classified as to credit risk by the following three categories described below:

Category 1 are deposits covered by the federal depository insurance, or by collateral held by the County or its agent, in the County's name.	\$ 395,883,084.60
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Category 2 are deposits covered by collateral held by the pledging financial institution's trust department, or by its agent, in the County's name.	-0-
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Category 3 are deposits covered by collateral, held by the pledging financial institution, or its trust department, or its agent but not in the County's name.	5,052.57
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NOTE 2: DEPOSITS, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**D. Categories of Credit Risk (Continued)**

As of December 31, 2004, the County did not hold any long-term investments.

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, 2004</u>
General Improvements	Serial Bonds	09-01-95	09-01-05	4.40-4.50%	\$ 3,450,000
General Improvements	Serial Bonds	10-15-96	10-01-11	5.10%	4,300,000
General Improvements	Serial Bonds	08-01-97	08-01-12	4.20-5.00%	4,500,000
General Improvements	Serial Bonds	07-01-98	08-01-13	4.50-4.75%	20,300,000
General Improvements	Serial Bonds	07-15-99	07-15-14	4.75-4.80%	19,600,000
General Improvements	Serial Bonds	07-15-00	07-15-15	4.75-5.00%	23,375,000
General Improvements	Serial Bonds	07-15-01	07-15-16	4.00-4.70%	25,260,000
General Improvements	Serial Bonds	07-15-02	07-15-17	3.25-4.35%	36,000,000
Pension Refunding	Serial Bonds	07-15-03	07-15-08	1.50-2.625%	13,885,000
General Improvements	Serial Bonds	03-01-03	03-01-18	2.00-5.00%	38,600,000
General Improvements	Serial Bonds	04-27-04	01-15-16	4.00-5.00%	25,000,000
Refunding Bonds	Serial Bonds	04-27-04	09-01-12	5.00-5.25%	<u>27,515,000</u>
					<u>\$ 241,785,000</u>

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

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2004</u>
County College:					
General Improvements	Serial Bonds	09-01-95	09-01-05	4.40-4.50%	\$ 200,000
General Improvements	Serial Bonds	08-01-97	08-01-07	4.20-5.00%	2,190,000
General Improvements	Serial Bonds	07-15-99	07-15-09	4.75-4.80%	3,600,000
General Improvements	Serial Bonds	07-15-01	07-15-11	4.00-4.20%	4,210,000
General Improvements	Serial Bonds	07-15-02	07-15-12	3.25-4.00%	<u>3,615,000</u>
					<u>\$ 13,815,000</u>
<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2004</u>
Green Acres Trust Loan Program:					
Valley Stream\	Installments	12-20-96	06-20-06	2%	\$ 6,631,178
Monmouth Scout Camp	Installments	09-06-97	09-06-07	2%	
Clayton Park		01-21-00	01-21-13	2%	1,486,233
Bayshore Park		11-13-99	05-13-13	2%	3,137,273
Fisherman's Cove		09-13-99	06-17-14	2%	<u>640,235</u>
					<u>11,894,919</u>
Economic Development:					
Authority Facilities Loan					
Assistance Program Installments		07-01-93	7-15-13	1.50%	1,169,943
		07-01-93	7-15-13	5.288%	<u>1,169,944</u>
					<u>2,339,887</u>
Total General Capital Fund Long-Term Debt Issued and Outstanding					<u>\$ 269,834,806</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, 2004</u>
Reclamation Utility Bonds	Serial Bonds	07-01-98	08-01-06	4.25-4.50%	\$ 3,980,000
Reclamation Utility Bonds	Serial Bonds	07-15-02	07-15-17	3.25-4.35 %	8,200,000
Reclamation Utility Bonds	Serial Bonds	04-27-04	09-01-10	5.25-5.00%	<u>7,830,000</u>
Total Reclamation Utility Debt Issued and Outstanding					<u>\$ 20,010,000</u>

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

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>
2005	\$ 30,545,222	11,322,482	41,867,704	2,415,000	903,600	3,318,600
2006	28,603,431	9,864,007	38,467,438	2,365,000	799,925	3,164,925
2007	28,001,005	8,738,132	36,739,137	2,460,000	698,500	3,158,500
2008	26,146,139	7,609,543	33,755,682	2,430,000	578,350	3,008,350
2009	24,056,579	6,513,243	30,569,822	2,390,000	459,775	2,849,775
2010-2014	101,570,360	17,634,542	119,204,902	5,550,000	1,075,425	6,625,425
2015-2018	<u>30,912,069</u>	<u>2,034,929</u>	<u>32,946,998</u>	<u>2,400,000</u>	<u>206,000</u>	<u>2,606,000</u>
	<u>\$ 269,834,805</u>	<u>63,716,878</u>	<u>333,551,683</u>	<u>20,010,000</u>	<u>4,721,575</u>	<u>24,731,575</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, 2004, the County had authorized but not issued bonds and notes as follows:

General Capital Fund	\$ 86,005,000
Monmouth County Improvement Authority – Guarantee	<u>32,235,000</u>
Net Bonds and Notes Authorized but Not Issued	<u>\$ 118,240,000</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, 2004 was 0.4266% and its remaining borrowing power in dollars was \$1,210,260,470.

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

The following summary of debt condition of the County conforms to the method of used in preparing its Annual Debt Statement, which is required to be filed with the State of New Jersey. The summary reflects a statutory net debt of \$328,139,805.79 at December 31, 2004.

	<u>Gross Debt</u>	<u>Statutory Deductions</u>	<u>Net Debt</u>
General Debt	\$ 388,074,805.79	59,935,000.00	328,139,805.79
Reclamation Center Utility	<u>20,010,000.00</u>	<u>20,010,000.00</u>	
	<u>\$ 408,084,805.79</u>	<u>79,945,000.00</u>	<u>328,139,805.79</u>

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

<u>Description</u>	<u>Balance Dec. 31, 2003</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance Dec. 31, 2004</u>
General Bonds and Notes Outstanding	\$ 242,540,000.00	52,615,000.00	53,370,000.00	241,785,000.00
County College Bonds	16,515,000.00		2,700,000.00	13,815,000.00
Reclamation Center Utility Bonds & Notes	<u>23,100,000.00</u>	<u>7,830,000.00</u>	<u>10,920,000.00</u>	<u>20,010,000.00</u>
	<u>\$ 282,155,000.00</u>	<u>60,445,000.00</u>	<u>66,990,000.00</u>	<u>275,610,000.00</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.

<u>Issuing Entity</u>	<u>Purpose</u>	<u>Bond Series</u>	<u>Defeased Balance</u>
Primary Government:			
Reclamation Center	Reclamation Center	7-01-98	\$ 8,000,000
General Obligation	General Capital Impt.	7-01-98	1,445,000
General Obligation	General Capital Impt.	10-1-96	12,450,000
General Obligation	General Capital Impt.	8-01-97	<u>15,900,000</u>
			<u>\$ 37,795,000</u>

NOTE 5: FUND BALANCE APPROPRIATED

The following current fund balances were appropriated as revenue in the County's budgets for the years 2003, 2004 and 2005:

<u>Year</u>	<u>Amount</u>
2003	\$ 37,500,000
2004	41,000,000
2005	42,000,000

NOTE 6: COUNTY TAX RATES AND NET VALUATION TAXABLE

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

<u>Year</u>	<u>Net Valuation Taxable</u>	<u>County Tax Base Equalized Valuation of Real & Personal Property</u>	<u>(1) County Tax Rate</u>
2004	57,090,882,529	78,153,701,666	.379
2003	51,152,695,353	67,317,052,656	.396
2002	47,004,978,315	58,813,432,379	.400
2001	43,459,301,407	51,857,201,260	.421
2000	42,241,110,283	47,235,372,676	.431

(1) The County library tax, local health service tax and open space 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 as well as the County appropriations, amounted to \$76,545.15 for 2004.

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 ½ of the employee's average annual daily rate of pay for each day of earned and unused accumulated sick leave at the effective date of retirement. Overtime pay, longevity, and any other supplemental compensation are excluded from the computation. (See Note 1, Compensated Absences).

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

The County has also earned unspent vacation and compensatory time pay in the amount of \$183,573.00 and \$666,406.00, respectively, which is also part of the unfunded liability.

While the County does not accrue this liability, the unfunded liability at December 31, 2004 is \$5,531,851.70 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

- A. Indemnity Plan with 1AA
- B. Point of Service Plan with the Aetna Health Care Network
- C. HMO with the Qualcare Network

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 October 1, 1997, 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>
2005	\$ 4,019,348	1,685,657
2006	4,017,910	
2007	4,020,250	
2008	4,022,750	
2009/2011	<u>12,057,500</u>	
	28,137,758	1,685,657
Less: Interest	<u>(4,827,758)</u>	<u>(70,657)</u>
	<u>\$ 23,310,000</u>	<u>1,615,000</u>

The interest rates on the correctional institute vary from 4.2% to 5.0%. The recreational facility interest rates vary from 4.2% to 5.0%. The recreational facility lease expires in 2005. The correctional facility lease expires in 2011.

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 2013. At December 31, 2004, the bonds included the following issues:

<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Rate</u>	<u>Balance Dec. 31, 2004</u>
8-01-91	\$ 5,435,000	6.40-6.60	\$ 150,000
9-01-95	8,530,000	4.50-4.80	445,000
8-15-97	11,390,000	4.625-6.00	735,000
8-30-99	20,590,000	4.10-5.00	6,565,000
10-31-01	16,885,000	4.15-5.00	10,035,000
8-01-03	16,180,000	3.45-5.00	14,305,000

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 of \$50,627.24.

For its October 15, 1996 bond issue of \$30,000,000 the County has determined that there is an arbitrage liability of \$15,835.58.

For its August 1, 1997 bond issue of \$33,000,000 the County has determined that there is an arbitrage liability of \$28,942.01.

For its August 1, 1998 bond issue of \$30,160,000 the County has determined that there is arbitrage liability of \$13,215.01.

For its July 15, 1999 bond issue of \$30,000,000 the County has determined that there is an arbitrage liability of \$23,603.99. A reserve has been set-up for the total of \$132,224.62.

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	100,000	2,000,000
Prosecutor's Liability	1,250	3,000,000
Helicopter/Aviation	2,500	5,000,000
Environmental Impairment	15,000	3,000,000
Property	Various	75,000,000
Workers Compensation	250,000	Statutory
Surety Bonds:		
W. Claire French, Count Clerk		50,000
Leo J. Carling, Superintendent of Buildings And Grounds		50,000
Joseph W. Oxley, Sheriff		50,000
Marie Muhler, Surrogate		50,000
Ben Danskin, Treasury		200,000

NOTE 15: RISK MANAGEMENT (Continued)

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, 2004, deposits in the trust fund amounted to \$406,746.69.

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, 2004 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, 2004.

During 2004, the following changes occurred in the fixed assets of the County:

	<u>Balance</u> <u>Dec. 31 , 2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>Dec. 31, 2004</u>
General Fixed Assets:				
Land	\$ 224,113,428.89	5,937,725.00		230,051,153.89
Buildings	266,622,731.00	8,911,503.00		275,534,234.00
Furniture, Fixtures And Equipment	30,593,132.72	172,350.34		30,765,483.06
Vehicles	<u>59,259,038.81</u>	<u>469,117.30</u>	—	<u>59,728,156.11</u>
Total General Fixed Assets	<u>\$580,588,331.42</u>	<u>15,490,695.64</u>	—	<u>596,079,027.06</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, 2004, there were no deferred charges in the Current Fund.

NOTE 19: DIVISION OF SOCIAL SERVICES

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

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

Current Fund Accounts:

Administration
Rental Assistance

Trust Fund Accounts:

Reach Omega
Assistance
Child Support
Clearing

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

December 31, 2004	\$ 1,269,035.57
December 31, 2003	965,768.77
December 31, 2002	974,621.57
December 31, 2001	915,622.19
December 31, 2000	865,578.78

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, 2004, 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 2004, and post balance sheet period through June 20, 2005.

NOTE 21: SUBSEQUENT EVENTS

The County adopted the following ordinances in 2005 authorizing the issuance of additional debt:

<u>Ordinance Number</u>	<u>Project</u>	<u>Amount of Debt Authorized</u>
97-03;01-01;02-02;03-01; 04-01; 05-03	General Improvements	\$ 27,035,000
05-02	County College	4,530,000
05-01	Utility	7,000,000
05-391	Open Space Acquisition	30,000,000

The bonds were sold on April 5, 2005.

NOTE 22: CHANGE ORDERS

Monmouth County approved the following change orders during 2004:

1. Reso. #04-087 for Hoffman Equipment, Inc. – Authorizing additional expenditures (over 20%) for crane repairs for the Bridge Department.
2. Reso. #04-260 for (a) Townco Consultants, Inc. and (b) Statpro – Authorizing additional expenditures (over 20%) for temporary/emergency Licensed Practical Nurses for the Department of Corrections and Youth Services for the period of 01-01-03 through 12-31-03.
3. Reso. #04-883 for A. Montone Construction Inc. – Authorizing change order #1 for the rehabilitation of Bridge W-27 on County Route 18, First Avenue at Wreck Pond, in the Boroughs of Sea Girt and Spring Lake.
4. Reso. #04-1011 for (a) Nursefinder's, Inc. (b) Statpro LLC and (c) Townco Consultants, Inc. – Authorizing additional expenditure (over 20%) for temporary/emergency Licensed Practical Nurses for the Department of Corrections and Youth Services for the period of 01-01-04 through 12-31-04.

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%.

NOTE 23: PROPERTY TAXES

The County through local municipal property tax collections assesses property taxes. Municipalities are required to remit taxes collected on the County's behalf on a quarterly basis, on February 15th, May 15th, August 15th and November 15th. Pursuant to the provision of N.J.S.A. 54:4-76, interest charges on delinquent payments are 6% per annum.

NOTE 24: FASB PRONOUNCEMENTS POLICY

The County adheres to all FASB policies unless otherwise indicated.

COUNTY OF MONMOUTH
SUMMARY OF COUNTY DEBT

Summary of County Debt

	<u>Year 2004</u>	<u>Year 2003</u>	<u>Year 2002</u>
<u>Issued and Outstanding</u>			
General:			
Bonds and Notes	\$ 255,600,000.00	259,055,000.00	226,894,000.00
Reclamation Center Utility:			
Capital Fund:			
Bonds and Notes	20,010,000.00	23,100,000.00	26,440,000.00
Green Trust Bonds NJDEP	11,894,918.95	13,699,184.96	15,467,899.82
Voc Tech. School District NJDEP	2,339,886.84	2,573,103.22	2,801,952.11
Monmouth County Improvement Authority *	32,235,000.00 *	40,220,000.00 *	30,090,000.00
Total Issued and Outstanding	<u>322,079,805.79</u>	<u>338,647,288.18</u>	<u>301,693,851.93</u>

Authorized But Not Issued

General:			
Bonds and Notes	86,005,000.00	64,305,000.00	77,045,000.00
Total Authorized But Not Issued	<u>86,005,000.00</u>	<u>64,305,000.00</u>	<u>77,045,000.00</u>
Net Bonds and Notes Issued and Authorized But Not Issued	<u>\$ 408,084,805.79</u>	<u>402,952,288.18</u>	<u>378,738,851.93</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 \$328,139,805.79.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ 388,074,805.79	59,935,000.00	328,139,805.79
Reclamation Center Utility	20,010,000.00	20,010,000.00	-
Total	<u>\$ 408,084,805.79</u>	<u>79,945,000.00</u>	<u>328,139,805.79</u>

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

2% of Equalized Valuation Basis (County)	\$ 1,538,400,275.76
Net Debt	<u>328,139,805.79</u>
Remaining Borrowing Power	<u>\$ 1,210,260,469.97</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 2004:

<u>Name</u>	<u>Title</u>
Harry Larrison, Jr.	Director of the Board, Freeholder in Charge of Administration and Special Services
Thomas J. Powers	Freeholder in Charge of Public Works and Engineering
Theodore J. Narozanick	Deputy Director of the Board, 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
James S. Gray	Clerk of the Board
Louis Paparozzi	County Administrator
Malcolm V. Carton, Esq.	County Counsel
Daniel J. Wolfe	Director, County Public Works and Engineering Department
Theodore A. Giannechini	County Engineer to 8-1-04
Joseph Ettore	County Engineer from 8-1-04
Mark E. Acker	Director of Finance
Kathleen A. Brady	Director, Human Services
Benjamin H. Danskin	Treasurer
M. Claire French	County Clerk
Marie S. Muhler	Surrogate
Joseph Oxley	Sheriff
Leo J. Carling, III	Superintendent, Buildings and Grounds

COUNTY OF MONMOUTH
SUPPLEMENTAL DATA
YEAR ENDED DECEMBER 31, 2004

COUNTY OF MONMOUTH**CURRENT FUND****Exhibit A-4****SCHEDULE OF CASH AND CASH EQUIVALENTS**

Balance December 31, 2003	<u>Ref.</u> A		\$ 67,471,049.91
Increased by Receipts:			
Miscellaneous Revenue not Anticipated	A-2	16,387,320.16	
Taxes Receivable	A-6	260,752,374.00	
Added and Omitted Taxes	A-7	3,342,494.11	
Revenue Accounts Receivable	A-8	142,305,819.59	
Decrease in Change Funds	A-5A	500.00	
Decrease in Investments	A-9	60,045,776.70	
Realty Transfer Fees	A-11	49,333,656.06	
			<u>532,167,940.62</u>
			599,638,990.53
Decreased by Disbursements:			
Budget	A-3	388,344,084.07	
Appropriation Reserves	A-10	29,721,538.86	
Realty Transfer Fees	A-11	48,208,277.55	
Accounts Payable (Accrued Salaries and Wages)	A-13	302,479.27	
Accounts Payable -Expenditures	A-13	4,633,166.92	
Arbitrage Remittance	A-14	197,551.34	
			<u>471,407,098.01</u>
Balance December 31, 2004	A		<u>\$ 128,231,892.52</u>
Balance Consists of:			
Cash			\$ 1,685,470.35
Cash Equivalents	A-5		<u>126,546,422.17</u>
	A		<u>\$ 128,231,892.52</u>

Supplementary Information

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

	Balance Dec. 31, 2004
New Jersey Cash Management Fund	\$ 1.00
New Jersey Cash Management Fund-DSS	701.76
MCIA Notes	1,000,000.00
Fleet Money Market	1.00
Fleet Investment Checking	<u>125,545,718.41</u>
	<u><u>\$ 126,546,422.17</u></u>
Ref.	A-4

SCHEDULE OF CHANGE FUNDS**Exhibit A-5A**

	<u>Ref.</u>	
Balance December 31, 2003	A	\$ 1,130.00
Decreased By:		
Cash Receipts	A-4	<u>500.00</u>
Balance December 31, 2004	A	<u><u>\$ 630.00</u></u>

Supplementary Information

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

	<u>Ref.</u>	
Increased by:		
2004 Levy	A-2	<u>\$ 260,752,374.00</u>
Decreased by:		
Collections	A-1,4	<u><u>\$ 260,752,374.00</u></u>

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

	<u>Ref.</u>	
Balance December 31, 2003	A	\$ 3,342,494.11
Increased by:		
Added and Omitted Taxes		<u>4,620,585.32</u>
		7,963,079.43
Decreased by:		
Collections	A-2,4	<u>3,342,494.11</u>
Balance December 31, 2004	A	<u><u>\$ 4,620,585.32</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 1 of 10

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2003	Accrued in 2004	Collected	Balance Dec. 31, 2004
<u>Miscellaneous Revenues Anticipated</u>				
<u>Local Revenue</u>				
County Clerk	\$ 2,569,184.65	16,819,087.84	15,911,949.67	3,476,322.82
Surrogate	140.93	636,580.90	636,721.83	
Sheriff		914,276.05	914,276.05	
Interest on Investments and Deposits	1,021.73	5,117,596.54	4,600,829.01	517,789.26
Parks and Recreation		6,436,514.57	6,436,514.57	
M.C. County Care Center-Geraldine L. Thompson Division		10,050,865.31	10,044,555.44	6,309.87
M.C. County Care Center-John L. Montgomery Division		13,880,313.55	13,820,281.96	60,031.59
Data Processing Services - Board of Social Services	17,340.00	102,795.00	112,666.00	7,469.00
Receipts, Rental of County Owned Properties		397,712.11	395,062.11	2,650.00
Indirect Cost Recovery		2,313,342.80	1,849,529.84	463,812.96
U.S.D.A. Reimbursement, Youth Detention Center	4,378.86	61,531.42	61,153.26	4,757.02
Maintenance-In-Lieu of Rent, Division of Social Services		1,126,021.92	1,126,021.92	
Recovery of Fringe Benefits	74,200.23	5,223,630.20	5,190,693.22	107,137.21
Lease, Worker's Compensation Court		114,879.96	114,879.96	
Intoxicated Driver Resource Center		230,676.00	230,676.00	
Division of Social Services		2,669,842.50	2,669,842.50	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 2 of 10

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2003</u>	<u>Accrued</u> <u>in 2004</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2004</u>
<u>Miscellaneous Revenues Anticipated</u>				
<u>State Aid</u>				
State Aid - County College Bonds (N.J.S.A> 18A:64A-22.6)	272,115.00	8,042,323.47	3,395,090.00	4,919,348.47
Reimbursement, Mental Health Administrator's Salary	3,000.00	12,000.00	12,000.00	3,000.00
Reimbursement, State Inmates at Correctional Institution	64,415.00	1,763,580.00	1,809,535.00	18,460.00
Division of Economic Assistance - Earned Income Credit		19,458,070.00	19,458,070.00	
<u>State Assumption of Costs of County Social and Welfare Services</u>				
<u>and Psychiatric Facilities</u>				
<u>Social and Welfare Services (c.66. P.L. 1990)</u>				
Division of Youth and Family Services		2,169,666.00	2,169,666.00	
Supplemental Social Security Income		668,174.00	668,174.00	
<u>Psychiatric Facilities (C. 73, P.L. 1990)</u>				
Maintenance Of Patients In State Institutions for Mental Diseases		4,104,511.00	4,104,511.00	
Maintenance Of Patients In State Institutions for Mentally Retarded		9,961,274.00	9,961,274.00	
Board of County Patients in State and Other Institutions	634.93	308,289.40	308,924.33	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 3 of 10

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance Dec. 31, 2003</u>	<u>Accrued in 2004</u>	<u>Collected</u>	<u>Balance Dec. 31, 2004</u>
<u>Miscellaneous Revenues Anticipated</u>				
<u>Special Items of General Revenue Anticipated with Prior Written</u>				
<u>Consent of the Director of Local Government Services : Public And</u>				
<u>Private Revenues Offset with Appropriations:</u>				
<u>State of New Jersey - Department of Health and Senior Services</u>				
Monmouth County Office on Aging Comprehensive Area Plan Grant		4,012,899.00	4,012,899.00	
CAP/NJEH Medicaid Case Management		860,000.00	860,000.00	
Alcoholism Services Plan - CY 2004, 04-535-ADA-C-0		1,117,111.00	1,117,111.00	
<u>NAHB Research Center, Inc.</u>				
National Center for Senior Housing Research / Assistive				
Technology and Aging in Place (NCSHR/ATAP), 2004/2005		15,000.00	15,000.00	
<u>State of New Jersey - Governor's Council on Alcohol and</u>				
<u>Drug Abuse</u>				
Alliance Prevention - CY 2004		684,596.00	684,596.00	
<u>State of New Jersey - Department of Community Affairs</u>				
Recreational Opportunities for Individuals with Disabilities - CY 20054		10,000.00	10,000.00	
Prevention of Homelessness (Linkages) - PY 2004		50,000.00	50,000.00	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 4 of 10

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2003	Accrued in 2004	Collected	Balance Dec. 31, 2004
<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 - Department of Community Affairs (Continued)</u>				
<u>Smart Future Planning Grant #03-7083-00</u>		216,000.00	216,000.00	
<u>Cross Acceptance, #04-0254-00</u>		35,000.00	35,000.00	
<u>State of New Jersey - New Jersey Transit Corporation</u>				
FTA - Section 5311 - FY 2005		108,524.00	108,524.00	
Senior Citizen and Disabled Resident Transportation Program - CY 2004		1,494,756.00	1,494,756.00	
Timetable Distribution - FY 2005		10,000.00	10,000.00	
Work First New Jersey - CY 2005 Project Income		4,533.60	4,533.60	
<u>State of New Jersey - Division of Vocational Rehabilitation Services</u>				
Brokered Employment Transportation - CY 2005 Project Income - 95-045		5,536.50	5,536.50	
<u>North Jersey Transportation Planning Authority - New Jersey</u>				
<u>Institute of Technology</u>				
Asbury Park Study, FY 2004/2005		64,000.00	64,000.00	
Sub-Regional Transportation Planning - Program - FY 2005		99,057.60	99,057.60	
<u>State of New Jersey - Department of Transportation</u>				
TTF - 2005 Annual Transportation Program		4,534,000.00	4,534,000.00	
Henry Hudson Trail So., 2003-DT-BLA-309		473,000.00	473,000.00	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 5 of 10

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

<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 Transportation (Continued)</u>			
Halls Mills Road Scoping Study, Task Order No. MONCO-7			
Bayshore Ferry, Phase 2A, FMISD05A			
<u>State of New Jersey - Department of Human Services</u>			
DYFS - Youth Detention Center - CY 2004 - 04BFNC			
DYFS - Human Services Advisory Council - CY 2004 - 04AVNC			
DYFS - Family Court, Grants-In-Aid - CY 2004 - 04CNNC			
DFD - Work First New Jersey - CY 2004 - FINZ4C			
DFD - Special Initiative and Transportation - FY 2005			
DFD - Title IV-D Reimbursement Agreement - FFY 2005			
DFD - Social Services for the Homeless - CY 2004 - HINZ4C			
DMHS - Mental Health Board - FY 2005			
DMHS - Project Transition/Path - CY 2004 -S1202039			
DMHS - CIACC / CART - CY 2004, 20213			
DMHS - Mica Training - FY 2004			

<u>Balance</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance</u>
<u>Dec. 31, 2003</u>	<u>in 2004</u>		<u>Dec. 31, 2004</u>

	365,981.00	365,981.00	
	1,506,000.00	1,506,000.00	
	38,954.00	38,954.00	
	64,659.00	64,659.00	
	7,327.00	7,327.00	
	899,144.00	899,144.00	
	577,898.00	577,898.00	
	261,953.00	261,953.00	
	722,052.00	722,052.00	
	6,000.00	6,000.00	
	316,813.00	316,813.00	
	41,483.00	41,483.00	
	1,500.00	1,500.00	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 6 of 10

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2003</u>	<u>Accrued</u> <u>in 2004</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2004</u>
<u>Miscellaneous Revenues Anticipated</u>				
<u>Special Item of General Revenue Anticipated with Prior Written</u>				
<u>Consent of Director of Local Government Services : Public And</u>				
<u>Private Revenues Offset with Appropriations:(Continued)</u>				
<u>State of New Jersey - Division of Law and Public Safety</u>				
DCJ - Victim Assistance, VOCA, FFY 2003, V-13-03R		151,867.00	151,867.00	
DCJ - SANE - , V-36-03S		62,445.00	62,445.00	
DCJ - Multi- Jurisdictional Narcotics Task Force - CY 2004 #DE-2-14-04		178,597.00	178,597.00	
DCJ - Body Armor Replacement Fund - FY 2003		49,596.20	49,596.20	
DCJ - LEOTEF - FY 2003		39,340.00	39,340.00	
DSP - CERT - CY 2003		2,500.00	2,500.00	
DSP - Special Needs Planning Grant - CY 2004		10,000.00	10,000.00	
DSP - Homeland Security Grant Program (HSGP) - FY 2004		415,585.00	415,585.00	
DSP - SLAHEOP, CY 2003		8,935.53	8,935.53	
DHTS - Safe Cargo, OP04-45-01-15		9,000.00	9,000.00	
DHTS - Underage Alcohol Enforcement - CY 2004		25,000.00	25,000.00	
JJC - State/Community Partnership - CY 2004 - SCP-PM/PS-04-13		424,497.00	424,497.00	
JJC - Family Court - CY 2004 , FC-PS-04-13		169,385.00	169,385.00	
JJC - Juvenile Accountability Incentive Block Grant, FFY2003-Year6-03-13		147,716.00	147,716.00	
MCYDC - SFEA - FY 2005		189,000.00	189,000.00	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 7 of 10

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2003</u>	<u>Accrued</u> <u>in 2004</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2004</u>
<u>Miscellaneous Revenues Anticipated</u>				
<u>Special Item of General Revenue Anticipated with Prior Written</u>				
<u>Consent of Director of Local Government Services : Public And</u>				
<u>Private Revenues Offset with Appropriations:(Continued)</u>				
<u>State of New Jersey - Department of Environmental Protection</u>				
Clean Communities Program - CY 2004	64,744.20	64,744.20	64,744.20	
Recycling Program - REC-94-13-Project Income	5,505.00	5,505.00	5,505.00	
WBPW/RSWMP, PO 5800402	250,000.00	250,000.00	250,000.00	
Municipal Stormwater Regulation Program, WQ04-335	10,000.00	10,000.00	10,000.00	
<u>State of New Jersey - Dept. of Labor & Workforce Development</u>				
Workforce Investment Act - PY 2002	39,582.00	39,582.00	39,582.00	
Workforce Investment Act - PY 2003	677,651.75	677,651.75	677,651.75	
Workforce Investment Act - PY 2004	5,124,303.00	5,124,303.00	5,124,303.00	
WIB/WDPP - Workforce Learning Link - SFY 2004	300,312.00	300,312.00	300,312.00	
WIB/WDPP - Workforce Learning Link - SFY 2004	278,378.00	278,378.00	278,378.00	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 8 of 10

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2003</u>	<u>Accrued</u> <u>in 2004</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2004</u>
<u>Miscellaneous Revenues Anticipated</u>				
<u>Special Item of General Revenue Anticipated with Prior Written</u>				
<u>Consent of Director of Local Government Services : Public And</u>				
<u>Private Revenues Offset with Appropriations:(Continued)</u>				
<u>State of New Jersey - Historical Commission</u>				
News Video Project, PRO-04-002		5,425.00	5,425.00	
<u>State of New Jersey - Soybean Board</u>				
Soybean Research Project, 2004		8,600.00	8,600.00	
<u>United States - Department of Housing and Urban Development</u>				
Housing Counseling, HC03-0398-076-FY 2003		25,107.00	25,107.00	
Housing Counseling, HC03-0361-04-1-FY 2004		35,354.00	35,354.00	
Dover Township / MCDSS - HOPWA - FY 2003		497,078.50	497,078.50	
Township of Woodbridge - HOPWA - 2004		491,514.52	491,514.52	
<u>United States - Department of Transportation</u>				
FAA - Monmouth Executive Airport (BLM), AIP 3-34-05-01-03		490,224.03	490,224.03	
<u>United States - Department of the Army - Fort Monmouth</u>				
CR 51, Hope Road Traffic Light		136,350.00	136,350.00	
<u>Food Bank of Monmouth and Ocean Counties</u>				
Youth Farmstand - CY 2003, Project Income		404.94	404.94	
Youth Farmstand - CY 2004		12,250.00	12,250.00	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 9 of 10

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance Dec. 31, 2003</u>	<u>Accrued in 2004</u>	<u>Collected</u>	<u>Balance Dec. 31, 2004</u>
<u>Miscellaneous Revenues Anticipated</u>				
<u>Special Item of General Revenue Anticipated with Prior Written</u>				
<u>Consent of Director of Local Government Services : Public And</u>				
<u>Private Revenues Offset with Appropriations:(Continued)</u>				
<u>United States Department of the Interior</u>				
Sandy Hook - MCMC - ISA - Mosquito		2,400.00	2,400.00	
<u>Freehold Township Health Department</u>				
MCMC - ISA - Lyme		10,000.00	10,000.00	
<u>Township of Marlboro</u>				
ISA, Marlboro Shuttle - CY 2003 Project Income		769.00	769.00	
<u>Township of Holmdel</u>				
Bridge H-7 Improvements		390,106.00	390,106.00	
<u>National Children's Alliance</u>				
Program Development Grant - CY 2004		30,000.00	30,000.00	
<u>Challenged Youth Sports Inc. (CYSI)</u>				
Playground		86,000.00	86,000.00	
<u>Donations</u>				
Monmouth County Sheriff's K-9 Unit		790.50	790.50	
<u>Minneapolis Medical Research Foundation</u>				
SANE/SART, 27-60-101014		3,726.00	3,726.00	
<u>Rutgers University</u>				
New Jersey Substance Abuse Monitoring System (NJ-SAMS)		1,500.00	1,500.00	

COUNTY OF MONMOUTH

Exhibit A-8

CURRENT FUND

Sheet 10 of 10

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Miscellaneous Revenues Anticipated
Special Items of General Revenue Anticipated With Prior Consent
of Director of Local Government Services - Other Special Items
Constitutional Officers - Increased Fees (P.L. 2001, C. 370)

	Balance Dec. 31, 2003	Accrued in 2004	Collected	Balance Dec. 31, 2004
County Clerk		5,801,032.20	5,801,032.20	
Surrogate		205,188.00	205,188.00	
Sheriff		491,513.37	491,513.37	
Motor Vehicle Fines (N.J.S.A. 39:5-41)		3,734,961.48	3,734,961.48	
<u>Miscellaneous Revenues Unanticipated</u>				41,771.19
Monmouth County Department of Correction	40,165.74	1,605.45		
Monmouth County Adjuster	5,637.52	(5,637.52)		
Monmouth County Care Centers - Thompson	12,852.20	(12,852.20)		
Monmouth County Prosecutor	119.32	(119.32)		
Monmouth County TB Clinic	5,983.43	(5,983.43)		
	<u>\$ 3,071,189.54</u>	<u>152,258,579.44</u>	<u>145,700,909.59</u>	<u>9,628,859.39</u>
	A			A

Ref.

State Aid
County College Bonds
Revenue Accounts Receivable

<u>Ref.</u>	
A-2	\$ 3,395,090.00
A-4	142,305,819.59
	<u>\$ 145,700,909.59</u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit A- 9****CURRENT FUND****SCHEDULE OF INVESTMENTS**

	<u>Ref.</u>	
<u>FHLB Bonds</u>		
Balance December 31, 2003	A	\$ 60,000.00
Matured	A-4	<u>\$ 60,000.00</u>

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

	<u>Ref.</u>	
<u>FHLB Bonds</u>		
Balance December 31, 2003	A	\$ 45,776.70
Matured	A-4	<u>\$ 45,776.70</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 1 of 11

CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

	<u>Balance</u> <u>Dec. 31, 2003</u>	<u>Budget After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>General Government Functions</u>				
Office of County Administrator				
Salaries and Wages	\$ 66.48	66.48		66.48
Other Expenses	7,965.57	22,965.57	14,517.13	8,448.44
Research, Technical and Consulting Services				
Other Expenses	693,928.43	693,928.43	268,031.99	425,896.44
Purchasing Department				
Salaries and Wages	3,811.97	3,811.97		3,811.97
Other Expenses	6,865.20	6,865.20	3,773.11	3,092.09
Public Information				
Salaries and Wages	184.47	184.47		184.47
Other Expenses	16,236.05	16,236.05	2,567.32	13,668.73
Personnel Department				
Salaries and Wages	433.51	433.51		433.51
Other Expenses	26,220.38	26,220.38	20,990.17	5,230.21
Youth Employment Program				
Salaries and Wages	101.07	101.07		101.07
Board of Chosen Freeholders				
Salaries and Wages	96.42	96.42		96.42
Other Expenses	263.77	263.77	73.25	190.52
Clerk of the Board				
Salaries and Wages	41.69	41.69		41.69
Other Expenses	9,354.15	9,354.15	3,381.21	5,972.94
County Clerk				
Salaries and Wages	14,592.68	14,592.68		14,592.68
Other Expenses	73,025.80	73,025.80	41,387.86	31,637.94

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 2 of 11

CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

	<u>Balance Dec. 31, 2003</u>	<u>Budget After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
Superintendent of Elections				
Salaries and Wages	6,030.77	6,030.77		6,030.77
Other Expenses	106,246.10	106,246.10	34,316.19	71,929.91
Board of Elections				
Salaries and Wages	32,574.59	32,574.59		32,574.59
Other Expenses	60,178.77	60,178.77	2,976.63	57,202.14
Finance Department				
Salaries and Wages	2,294.13	2,294.13		2,294.13
Other Expenses	35,930.69	35,930.69	4,055.10	31,875.59
Indirect Cost Allocation Plan				
Other Expenses	5,500.00	5,500.00	5,000.00	500.00
Audit Services				
Other Expenses	120,000.00	120,000.00	110,063.00	9,937.00
Department of Information Services				
Salaries and Wages	7,196.73	7,196.73		7,196.73
Other Expenses	844,505.21	844,505.21	665,072.02	179,433.19
Board of Taxation				
Salaries and Wages	6,363.32	6,363.32		6,363.32
Other Expenses	4,856.62	4,856.62	1,484.61	3,372.01
Office of the County Counsel				
Other Expenses	255,851.29	255,851.29	176,205.15	79,646.14
Office of the County Adjuster				
Salaries and Wages	2,227.73	2,227.73		2,227.73
Other Expenses	228.06	228.06	104.00	124.06
County Surrogate				
Salaries and Wages	298.48	298.48		298.48
Other Expenses	2,856.76	2,856.76	1,624.40	1,232.36

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 3 of 11

CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

	Balance Dec. 31, 2003	Budget After Transfers	Paid or Charged	Balance Lapsed
County Engineer				
Salaries and Wages	10,561.09	10,561.09		10,561.09
Other Expenses	44,108.21	44,108.21	3,601.59	40,506.62
Department of Economic Development & Tourism				
Salaries and Wages	113.91	113.91		113.91
Other Expenses	10,687.39	10,687.39	3,404.32	7,283.07
Historical Commission				
Salaries and Wages	15.06	15.06		15.06
Other Expenses	28,367.36	28,367.36	22,709.53	5,657.83
Total General Government	<u>2,440,179.91</u>	<u>2,455,179.91</u>	<u>1,385,338.58</u>	<u>1,069,841.33</u>
<u>Land Use and Administration</u>				
Planning Board				
Salaries and Wages	4,005.98	4,005.98		4,005.98
Other Expenses	55,014.15	55,014.15	21,069.54	33,944.61
Total Land Use and Administration	<u>59,020.13</u>	<u>59,020.13</u>	<u>21,069.54</u>	<u>37,950.59</u>
<u>Code Enforcement and Administration</u>				
Weights and Measures				
Salaries and Wages	3,569.65	3,569.65		3,569.65
Other Expenses	178.79	178.79		178.79
Total Code Enforcement and Administration	<u>3,748.44</u>	<u>3,748.44</u>		<u>3,748.44</u>

COUNTY OF MONMOUTH

CURRENT FUND

Exhibit A-10
Sheet 4 of 11

SCHEDULE OF 2003 APPROPRIATION RESERVES

	<u>Balance</u> <u>Dec. 31, 2003</u>	<u>Budget After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<u>Insurance</u>				
Other Insurance	840,474.45	423,474.45	16,260.84	407,213.61
Other Expenses				
Worker's Compensation				
Other Expenses	209,334.87	209,334.87	26,803.28	182,531.59
Group Insurance Plan				
Other Expenses	1,037,591.76	687,591.76	189,529.35	498,062.41
	<u>2,087,401.08</u>	<u>1,320,401.08</u>	<u>232,593.47</u>	<u>1,087,807.61</u>
<u>Public Safety Functions</u>				
Sheriffs(Police Radio)	965.48	965.48		965.48
Salaries and Wages	49,890.02	49,890.02	24,507.49	25,382.53
Other Expenses				
Police Computer	6,230.63	6,230.63		6,230.63
Salaries and Wages	228,562.53	228,562.53	92,694.39	135,868.14
Other Expenses				
Office of Emergency Management				
Salaries and Wages	1,961.41	1,961.41		1,961.41
Other Expenses	4,071.64	4,071.64	3,802.33	269.31
Consumer Affairs				
Salaries and Wages	3,132.40	3,132.40		3,132.40
Other Expenses	1,800.17	1,800.17	220.19	1,579.98
Medical Examiner				
Salaries and Wages	676.09	676.09		676.09
Other Expenses	75,632.51	75,632.51	47,856.67	27,775.84

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

Public Safety Functions (Continued)

	Balance Dec. 31, 2003	Budget After Transfers	Paid or Charged	Balance Lapsed
Aid to Vlntr. Ambulance Squads	1,500.00	1,500.00	300.00	1,200.00
Other Expenses				
Sheriff's Office	226.78	226.78		226.78
Salaries and Wages	32,767.51	32,767.51	20,182.99	12,584.52
Other Expenses				
Office of the County Prosecutor	1,814.23	1,814.23		1,814.23
Salaries and Wages	274,675.12	274,675.12	124,891.61	149,783.51
Other Expenses				
Correctional Institution	20,297.48	20,297.48		20,297.48
Salaries and Wages	896,528.40	1,313,528.40	1,137,374.14	176,154.26
Other Expenses				
Youth Detention Center	932.00	932.00		932.00
Salaries and Wages	272,128.28	272,128.28	118,946.63	153,181.65
Other Expenses				
Fire Marshall	247.00	247.00		247.00
Salaries and Wages	2,484.56	2,484.56	1,418.22	1,066.34
Other Expenses				
Fire Academy	25.77	25.77		25.77
Salaries and Wages	1,967.45	1,967.45	890.50	1,076.95
Other Expenses				
Police Academy	16,949.08	16,949.08		16,949.08
Salaries and Wages	26,752.54	26,752.54	13,762.11	12,990.43
Other Expenses				
Total Public Safety Function	<u>1,922,219.08</u>	<u>2,339,219.08</u>	<u>1,586,847.27</u>	<u>752,371.81</u>

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

	Balance Dec. 31, 2003	Budget After Transfers	Paid or Charged	Balance Lapsed
Public Works Function				
County Road Maintenance				
Salaries and Wages	6,432.83	6,432.83		6,432.83
Other Expenses	314,840.10	314,840.10	160,193.24	154,646.86
County Bridge Maintenance				
Salaries and Wages	1,282.75	1,282.75		1,282.75
Other Expenses	62,028.10	62,028.10	19,803.40	42,224.70
Director of Public Works				
Salaries and Wages	52.27	52.27		52.27
Other Expenses	1,379.75	1,379.75		1,379.75
Traffic Safety & Engineering				
Salaries and Wages	2,662.53	2,662.53		2,662.53
Other Expenses	57,615.55	57,615.55	52,834.35	4,781.20
Shade Tree Commission				
Salaries and Wages	5,563.34	5,563.34		5,563.34
Other Expenses	80,290.84	80,290.84	10,702.73	69,588.11
Central Mailing				
Salaries and Wages	1,266.19	1,266.19		1,266.19
Other Expenses	15,611.22	15,611.22	2,826.94	12,784.28
Buildings and Grounds				
Salaries and Wages	2,427.95	2,427.95		2,427.95
Other Expenses	1,962,257.48	1,962,257.48	1,190,248.36	772,009.12
Central Motor Pool				
Salaries and Wages	6.30	6.30		6.30
Other Expenses	384,564.36	384,564.36	280,667.99	103,896.37
Mosquito Commission				
Other Expenses	300,618.39	300,618.39	480.19	300,138.20
Total Public Works Function	3,198,899.95	3,198,899.95	1,717,757.20	1,481,142.75

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 7 of 11

CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

	Balance Dec. 31, 2003	Budget After Transfers	Paid or Charged	Balance Lapsed
<u>Human Services and Health Functions</u>				
MC Board of Social Services - Administrative Account				
Salaries and Wages	1,283,820.92	1,283,820.92		1,283,820.92
Other Expenses	2,531,921.01	2,531,921.01	899,305.60	1,632,615.41
M.C. Board of Social Services	161,111.00	161,111.00		161,111.00
Assist for SS Recipients				
M.C. Dept. Health Care Facility				
Salaries and Wages	785.84	785.84		785.84
Other Expenses	44,509.21	44,509.21	7,798.55	36,710.66
Geraldine L. Thompson Care Center				
Salaries and Wages	2,966.73	2,966.73		2,966.73
Other Expenses	668,323.49	668,323.49	278,727.90	389,595.59
John L. Montgomery Care Center				
Salaries and Wages	31,901.32	31,901.32		31,901.32
Other Expenses	675,627.02	675,627.02	509,978.41	165,648.61
John L. Montgomery Care Center - YAU				
Salaries and Wages	10,851.19	10,851.19		10,851.19
Division Mental Health Services				
Salaries and Wages	185.86	185.86		185.86
Other Expenses	358,266.25	358,266.25	343,697.02	14,569.23
Department of Human Services				
Salaries and Wages	36,550.93	36,550.93		36,550.93
Other Expenses	3,359.02	3,359.02	194.98	3,164.04
Reimbursement D.O.T.-Intrm.Emer.& Bus Sub				
Other Expenses	50,398.00	50,398.00	19,035.00	31,363.00

CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

Human Services and Health Functions (Continued)

	<u>Balance Dec. 31, 2003</u>	<u>Budget After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
Division of Planning and Resource				
Salaries and Wages	1,783.78	1,783.78		1,783.78
Other Expenses	1,450.40	1,450.40	(305.12)	1,755.52
Public Health Services				
Other Expenses	126,606.46	126,606.46	117,470.46	9,136.00
Office of Disabilities				
Salaries and Wages	19.55	19.55		19.55
Other Expenses	1,772.65	1,772.65	443.94	1,328.71
Aid to Disabilities				
Other Expenses	27,998.37	27,998.37	27,957.53	40.84
Division of Alcohol & Drug Abuse				
Salaries and Wages	79.94	79.94		79.94
Other Expenses	199,267.26	199,267.26	162,027.56	37,239.70
Intoxicated Driver Resource Center				
Salaries and Wages	324.72	324.72		324.72
Other Expenses	2,102.41	2,102.41	80.26	2,022.15
MNT of Patients-MD-County				
Other Expenses	5,938.00	5,938.00		5,938.00
War Veterans Burial and Grave Decorations				
Salaries and Wages	375.12	375.12		375.12
Other Expenses	4,748.31	4,748.31	-	4,748.31
Office on Aging				
Salaries and Wages	233.59	233.59		233.59
Other Expenses	6,617.65	6,617.65	42.79	6,574.86

CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

	<u>Balance Dec. 31, 2003</u>	<u>Budget After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
<u>Human Services and Health Functions (Continued)</u>				
Office on Aging - SCAT				
Salaries and Wages	23,153.82	23,153.82	(5,938.61)	29,092.43
Other Expenses	375,395.32	375,395.32	138,113.02	237,282.30
	<u>27,369.84</u>	<u>27,369.84</u>	<u>27,369.60</u>	<u>0.24</u>
	<u>6,665,814.98</u>	<u>6,665,814.98</u>	<u>2,525,998.89</u>	<u>4,139,816.09</u>
Youth, Education, Recreation & Welfare				
Other Expenses				
Total Human Services and Health				
<u>Park & Recreation Functions</u>				
Salaries and Wages	2,983.96	2,983.96		2,983.96
Other Expenses	668,894.15	668,894.15	475,045.29	193,848.86
Total Park & Recreation Function	<u>671,878.11</u>	<u>671,878.11</u>	<u>475,045.29</u>	<u>196,832.82</u>
<u>Educational Functions</u>				
Brookdale Community Service				
Other Expenses	11,196,860.61	11,196,860.61	11,196,860.61	
Reimbursement - Out of County Colleges				
Other Expenses	343,172.78	343,172.78	10,344.62	332,828.16
Monmouth County Cooperative Extension				
Salaries and Wages	4,348.08	4,348.08		4,348.08
Other Expenses	15,924.75	15,924.75	2,466.59	13,458.16
Vocational Schools				
Other Expenses	3,522,966.69	3,522,966.69	3,522,966.69	
County Superintendent of Schools				
Salaries and Wages	50.05	50.05		50.05
Other Expenses	8,398.02	8,398.02	537.65	7,860.37
Total Educational Functions	<u>15,091,720.98</u>	<u>15,091,720.98</u>	<u>14,733,176.16</u>	<u>358,544.82</u>

COUNTY OF MONMOUTH

CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

<u>Other Common Operating Functions</u>				
Prov. For Salary Adjustments and New Employees				
Other Expenses	69,300.00			69,300.00
Total Other Common Operating Functions	69,300.00			69,300.00
<u>Utility Expenses & Bulk Purchases</u>				
Utilities	1,553,674.69			559,669.38
Other Expenses	1,553,674.69	1,903,674.69	1,344,005.31	559,669.38
Total Utility Expenses & Bulk Purchases	1,553,674.69	1,903,674.69	1,344,005.31	559,669.38
<u>Contingent</u>				
Other Expenses	49,132.12	49,132.12	48,934.08	198.04
Total Contingent	49,132.12	49,132.12	48,934.08	198.04
<u>Deferred Charges & Statutory Expenditures</u>				
Public Employees' Retirement System	287,435.01	287,435.01	770.49	286,664.52
F.I.C.A.	56,864.32	41,864.32		41,864.32
Total Deferred Charges & Statutory Expenditures	344,299.33	329,299.33	770.49	328,528.84
<u>Budgeted Ch. 159 Grant</u>				
County Contribution - Grant Matching Funds	158,113.00	158,113.00		158,113.00
Total Budgeted/Ch. 159 Grant	158,113.00	158,113.00		158,113.00

COUNTY OF MONMOUTH

Exhibit A-10
Sheet 11 of 11

CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

CAPITAL IMPROVEMENTS

Acquisition of Computer Equipment

Acquisition of Trucks

Central Motor Pool

Shade Tree Commission

Road Maintenance

Traffic Safety

Acquisition of Passenger Buses - SCAT

Various Capital Improvements

Road Overlay

Parks Department

Buildings and Grounds

Total Capital Improvements

Grand Totals

Reserved

Committed

Supplementary Information

	Balance Dec. 31, 2003	Budget After Transfers	Paid or Charged	Balance Lapsed
Acquisition of Computer Equipment	1,502,140.85	1,502,140.85	1,480,136.34	22,004.51
Acquisition of Trucks	10,030.00	10,030.00	10,000.00	30.00
Central Motor Pool	155,000.00	155,000.00	155,000.00	
Shade Tree Commission	786,663.00	786,663.00	786,663.00	
Road Maintenance	140,000.00	140,000.00	118,636.58	21,363.42
Traffic Safety	447,000.00	447,000.00	443,333.00	3,667.00
Acquisition of Passenger Buses - SCAT				
Various Capital Improvements				
Road Overlay	775,161.75	775,161.75	125,419.13	649,742.62
Parks Department	458,564.24	458,564.24	390,584.30	67,979.94
Buildings and Grounds	2,340,943.48	2,340,943.48	2,140,230.23	200,713.25
Total Capital Improvements	6,615,503.32	6,615,503.32	5,650,002.58	965,500.74
Grand Totals	\$ 40,930,905.12	40,930,905.12	29,721,538.86	11,209,366.26

Ref. A A-4 A-1

\$ 12,094,239.75
28,836,665.37
\$ 40,930,905.12

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, 2003	<u>A</u>	\$ 2,925,329.97
Increased by:		
Receipts	A-4	<u>49,333,656.06</u>
		52,258,986.03
Decreased by:		
Disbursements	A-4	<u>48,208,277.55</u>
Balance December 31, 2004	<u>A</u>	<u><u>\$ 4,050,708.48</u></u>

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

	<u>Ref.</u>	
Balance December 31, 2003 and 2004	<u>A</u>	<u><u>\$ 19,653.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit A-13****CURRENT FUND****SCHEDULE OF ACCOUNTS PAYABLE****(ACCRUED SALARIES AND WAGES)**

	<u>Ref.</u>		
Balance December 31, 2003	<u>A</u>		\$ 7,724,096.82
Decreased by:			
Adjustments	A-1	174,803.14	
Disbursements	A-4	<u>302,479.27</u>	
			<u>477,282.41</u>
			7,246,814.41
Decreased by:			
Expenditures	A-4		<u>4,633,166.92</u>
Balance December 31, 2004	<u>A</u>		<u><u>\$ 2,613,647.49</u></u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit A-14****CURRENT FUND****SCHEDULE OF RESERVE FOR ARBITRAGE REBATES**

Balance December 31, 2003	<u>Ref.</u> A	\$ 256,384.89
Increased by:		
Arbitrage Rebate Payable	A-3	<u>73,391.07</u>
		329,775.96
Decreased by:		
Arbitrage Remittance	A-4	<u>197,551.34</u>
Balance December 31, 2004	A	<u><u>\$ 132,224.62</u></u>

Supplementary Information

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

Balance December 31, 2003	<u>Ref.</u> AA		\$ 37,523,755.84
Increased by Receipts:			
Unappropriated Reserves	AA-3	110,448.37	
Grants Receivable	AA-4	<u>24,777,930.70</u>	
			<u>24,888,379.07</u>
			62,412,134.91
Decreased by Disbursements:			
Appropriated Reserves	AA-2	33,250,524.30	
Fund Balance	AA-5	<u>3,390.95</u>	
			<u>33,253,915.25</u>
Balance December 31, 2004	AA		<u><u>\$ 29,158,219.66</u></u>
<u>Analysis of Balance</u>			
Cash			\$ 4,391,333.91
New Jersey Cash Management Fund			1.00
Fleet Money Market			1.00
Fleet Investment Checking			<u>24,766,883.75</u>
			<u><u>\$ 29,158,219.66</u></u>

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance		
	Dec. 31, 2003	After Transfers	Paid or Charged
			Dec. 31, 2004
NJDHSS - Office on Aging, 00-1388-AAA-02	\$ 1,065,792.35	5,471,643.35	4,431,842.90
NJDHSS - NJ Ease Caregivers, CY2003	18,774.95	18,774.95	18,338.95
NJDHSS - CAP/NJEH, Medicaid Case Management	321,388.02	1,181,388.02	665,175.83
APP/Gannett-Video Conferencing CY'03	5,000.00	5,000.00	4,999.70
NAHB Research-Ctr NCSHR/ATAP		15,000.00	14,956.61
NJDHSS -Alcohol Services Plan CY '03-03-535-ADA-C-O	233,525.09	233,525.09	218,827.85
NJDHSS -Alcohol Services Plan CY '04-04-535-ADA-C-O		1,117,111.00	1,022,640.59
NJ Governor's Council On Alcohol & Drug Abuse CY '01	1.36	1.36	1.36
NJ Governor's Council On Alcohol & Drug Abuse CY '02	15,635.69	(37,335.87)	(37,335.87)
NJ Governor's Council On Alcohol & Drug Abuse CY '03	212,477.01	212,477.01	172,710.40
NJ Governor's Council On Alcohol & Drug Abuse CY '04		737,567.56	469,815.49
NJDHSS-Hospital/EMS Preparedness, CY 2003	20,745.00	20,745.00	20,737.40
NJDCA-DCR ROID (MCOOH) & (MOCEANS), CY '01,01-3704-00	1,000.00	1,000.00	1,000.00
NJDCA-DCR ROID (MCOOH) CY '04, 04-1902-00		12,000.00	6,548.97
NJDCA-HPP (Linkages), FY 2001, 00-1239-00	3,580.00	3,580.00	
NJDCA-HPP (Linkages), FY 2004, 00-1239-03		50,000.00	49,305.00
NJDCA - Smart Growth Mgt. Plan Rte. 9; FY 2000,00-6064-00	50,000.00	50,000.00	50,000.00
NJDCA-Smart Planning Grant 03-7083-00		216,000.00	
NJDCA - Cross Acceptance, #04-0254-00		35,000.00	544.00
NJDCA-M836 Bus Subsidy 03	65,000.00	65,000.00	65,000.00
NJ Transit-FTA, Sec. 5311, FY2001	775.50	775.50	
NJ Transit-FTA, Sec. 5311, FY '02	2,080.66	2,080.66	-
NJ Transit-FTA, Sec. 5311, FY '03	13,741.22	13,741.22	10,133.12
NJTC-FTA, Sec. 5311, FY '04	114,217.71	114,217.71	107,536.81
NJTC-FTA, Sec. 5311, FY '05		144,099.00	62,335.97
NJ Transit - Casino CY '01	0.30	0.30	0.30
NJ Transit - Casino CY '02	11,768.44	11,768.44	11,768.44

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

SCHEDULE OF APPROPRIATED RESERVES FOR

Sheet 2 of 9

FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2003	Balance After Transfers	Paid or Charged	Balance Dec. 31, 2004
NJ Transit - Casino CY '03	187,541.44	187,541.44	143,549.96	43,991.48
NJ Transit - Casino CY '04		1,494,756.00	1,377,901.03	116,854.97
NJ Transit - Timetable Distribution FY '04	8,943.25	8,943.25	8,943.25	
NJ Transit - Timetable Distribution FY '05		16,680.00	7,969.93	
NJTC - Workfirst New Jersey	1,588.42	6,122.02		8,710.07
NJ Transit - JARC, Broker Expansion, FY 2000	18,670.33	18,670.33		6,122.02
NJDVRS Donations - Brokered Trg.	6,599.00	12,135.50	56.50	18,613.83
NJIT/NJTPA - STP, FY 2003	4,444.02	4,444.02		12,135.50
NJIT/NJTPA - STP, FY 2004	70,627.48	70,627.48		
NJIT/NJTPA - - STP, FY2004 Subregional	70,588.97	124,660.97	4,444.02	1.97
NJIT/NJTPA - - STP, Asbury Park Project		80,000.00	77,099.52	47,561.45
NJIT/NJTPA - STP, FY 2005		123,822.00	4,120.02	75,879.98
NJIT/NJTPA-Bridge Scoping Project, MA-14	145,801.59	145,801.59	29,994.80	93,827.20
NJIT/NJTPA - Manasquan Bridge, W7-9	16,690.76	16,690.76	20,382.80	125,418.79
NJIT/NJTPA-Bridge Scoping Project, S-17	82,620.51	82,620.51	1,513.50	15,177.26
NJIT/NJTPA-Bridge Scoping Project, 0-10	185,204.14	185,204.14	35,007.09	47,613.42
NJIT/NJTPA-Bridge Scoping Project, S-31	139,143.41	139,143.41	3,205.57	181,998.57
NJIT/NJTPA-Bridge Scoping Project, S-32	92,343.57	92,343.57	111,147.18	27,996.23
NJAWC-Water-Main Bridge E-14 Agreement	306,112.70	306,112.70	3,376.91	88,966.66
NJDOT - 1999 Bridge Bond Program	19,673,370.87	19,673,370.87	131,632.50	174,480.20
NJDOT/TIF - 2000 CTP	1,229,066.55	1,229,066.55	5,382,271.58	14,291,099.29
NJDOT/TIF - 2001 CTP	3,435,658.28	3,435,658.28	1,196,493.85	32,572.70
NJDOT/TIF - 2002 ATP	3,681,088.80	3,681,088.80	2,164,367.35	1,271,290.93
NJDOT/TIF - 2003 ATP	4,534,000.00	4,534,000.00	286,213.90	3,394,874.90
NJDOT/TIF - 2004 ATP	4,534,000.00	4,534,000.00	1,971,393.96	2,562,606.04
		4,534,000.00		4,534,000.00
		4,534,000.00		4,534,000.00
NJDOT/TIF - 1996 CTP	51,728.43	51,728.43	51,728.43	
NJDOT/TIF - 1997 CTP	6,272.63	6,272.63	6,272.63	
NJDOT/TIF - 1998 CTP	107,170.38	107,170.38	107,170.38	

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

SCHEDULE OF APPROPRIATED RESERVES FOR

Sheet 3 of 9

FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2003	Balance After Transfers	Paid or Charged	Balance Dec. 31, 2004
NJDOT - Traffic Sign Replacement/Upgrade	484,499.98	484,499.98	319,695.14	164,804.84
NJDOT - Sidewalk Safety Project	1,400,000.00	1,400,000.00	535,508.43	864,491.57
NJDOT - Bayshore Ferry Terminal, Phase 2A, Task Order MONCO-6	500,000.00	500,000.00	133,468.56	366,531.44
NJDOT - Millstone Intersection Improvement	112,010.00	112,010.00	107,824.00	4,186.00
NJDOT - Henry Hudson Trail So.		473,000.00		473,000.00
NJDOT - Halls Mills Road Scoping Study		365,981.00	85,809.51	280,171.49
NJDOT - Bayshore Ferry Terminal, Phase 2A, FMISD05A	249,514.09	1,506,000.00		1,506,000.00
NJDOT - 1996-2000 STIP, W-21 & W-31	63,978.09	249,514.09	249,514.09	
NJDOT - Local Bridge Rehab, FY 2000	4,395.50	63,978.09	54,327.61	9,650.48
NJDHS - DYFS Youth Detention Center CY '03, 03BFNC		4,395.50	4,395.50	
NJDHS - DYFS Youth Detention Center CY '04, 04BFNC		61,135.00	52,370.46	8,764.54
NJDHS - DYFS H.S.A.C. CY 03, 03AVNC	6,300.34	6,300.34	6,300.34	
NJDHS - DYFS H.S.A.C. CY 04, 04AVNC		80,535.00	70,112.26	10,422.74
NJDHS - DYFS SSEDGR 911 Resource	213,096.08	213,096.08	191,110.05	21,986.03
NJDHS - DYFS Family Court, Grant-in-Aid CY '04, 04CNNC		7,327.00	7,327.00	
NJDHS - DFD Work First New Jersey CY '03, FINZ3C	988,797.58	988,797.58	383,352.59	605,444.99
NJDHS - DFD Work First New Jersey CY '04, FINZ4C		899,144.00	633,272.13	265,871.87
NJDHS - DFD - Special Initiative & Transportation Program		577,898.00	70,964.46	506,933.54
NJDHS-DFD Title IV-D Reimbursement FY 2003	2,044.79	2,044.79		2,044.79
NJDHS-DFD Title IV-D Reimbursement FY 2004	302,619.26	302,619.26	302,619.26	
NJDHS-DFD Title IV-D Reimbursement FY 2005		302,928.00	86,258.30	216,669.70
NJDHS - DFD Homeless CY '03, HINZ3C	35,800.00	35,800.00	35,800.00	
NJDHS - DFD Homeless CY '04, HINZ4C		722,052.00	653,678.46	68,373.54
NJDHS - DFD Sec. 8 Voucher, Welfare to Work, D8NH0C	88,559.72	88,559.72	1,000.00	87,559.72
NJDHS - Mental Health Board FY 2004	5,382.96	5,382.96	4,981.17	401.79
NJDHS - Mental Health Board FY 2005		6,000.00	1,710.77	4,289.23
NJDHS - MHB, Crisis Counsel, FY '03	602.26	602.26	602.26	
NJDHS - DMHS Project Transition/Path CY '03, S1202039	29,612.19	29,612.19	18,792.06	10,820.13
NJDHS - DMHS Project Transition/Path CY '03, S1202039		471,742.00	453,307.92	18,434.08

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

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SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

Grant	Balance	Balance	Paid or	Balance
	Dec. 31, 2003	After Transfers	Charged	Dec. 31, 2004
NJDHS - DMHS CIACC/CART CY '03, 20213	537.00	537.00	212.98	324.02
NJDHS - DMHS CIACC/CART CY '04, 20213		41,483.00	40,492.84	990.16
NJDHS - DMHS Mica Training, FY '04		1,500.00	1,500.00	
NJDHS - UMDNJ Traumatic Loss CY '01	25.91	25.91	25.91	694.32
UMDNJ - TLCY, FY 2003	1,000.00	1,000.00	305.68	
NJDLPs - Victim Assistance, FFY '01 V- 20-01	112,616.42	112,616.42	112,616.42	
NJDLPs - Victim Assistance, FFY '03 V- 13-03R		151,867.00	66,852.38	85,014.62
NJDLPs - SANE FY 2002, V-24-02	45,955.00	45,955.00	45,955.00	
NJDLPs - SANE FY 2004, V-36-03S		62,445.00		62,445.00
NJDLPs - SANE FY 2001, V-72-00	724.20	724.20		724.20
NJDLPs - SANE FY '00, State Appropriation	18,488.89	18,488.89	2,675.53	15,813.36
NJDLPs - Multi Narc Force 2002, DE-2-09-02	60.44	60.44		60.44
NJDLPs - Multi Narc Force 2003, DE-2-14-03	43,682.12	43,682.12	43,682.12	
NJDLPs - Multi Narc Force 2004, DE-2-14-04		274,765.00	204,991.13	69,773.87
NJDLPs - Megan's Law, FFY '02, LLE-15-02	29,174.18	29,174.18	29,174.18	
NJDCJ-BARF, FY 2000	61.53	61.53	61.53	
NJDCJ-BARF, FY 2001	12,502.10	12,502.10	12,502.10	
NJDCJ-BARF, FY 2002	45,418.20	45,418.20	41,300.81	4,117.39
NJDCJ-BARF, FY 2003		49,596.20	7,540.70	42,055.50
NJDCJ-BARF, FY 1999	48.16	48.16	48.16	
NJDLPs/DCJ - World Trade Center Counseling	94,300.00	94,300.00	87,062.00	7,238.00
NJDLPs - DCJ - LEOTEF		39,340.00	23,973.00	15,367.00
NJDLPs - DCJ - Child Adv. Ctr. FY '02	17.31	17.31	17.31	
NJDLPs - DSP - Terrorism Assessment Program	6.68	6.68	6.68	

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

SCHEDULE OF APPROPRIATED RESERVES FOR

Sheet 5 of 9

FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2003	Balance After Transfers	Paid or Charged	Balance Dec. 31, 2004
NJDLPS/DSP - Terrorism Incident Annex	293.00	293.00	293.00	
NJDLPS-DSP-Hurricane Evacuation Resource	140.25	140.25	140.25	
NJDLPS/DSP - Hazmat Emerg Prepare	3,000.00	3,000.00	2,960.00	40.00
NJDLPS/DSP - State Domestic Preparedness, FY '02	690,601.00	690,601.00	651,519.03	39,081.97
NJDLPS/DSP - State Homeland Security, Phase II, FY 2003	913,456.00	913,456.00	155,685.47	757,770.53
NJDLPS/DSP - State Homeland Security, Phase II, Canine Initiative	54,143.00	54,143.00	43,999.81	10,143.19
NJDLPS/DSP - CERT CY 2003	33,037.46	35,537.46	32,451.46	3,086.00
NJDLPS/DSP - Special Need Planning Grant		10,000.00	9,803.82	196.18
NJDLPS/DSP - HSGP, FY 2004		415,585.00	14,388.00	401,197.00
NJDLPS/DSP - Roadway Elevation Survey	10,000.00	10,000.00		10,000.00
NJDLPS/DSP - Hazmat Emerg Prepare, CY '03	504.61	504.61	501.00	3.61
NJDLPS/DSP - CERT, MCOEM CY '03	3,963.27	3,963.27	3,963.27	
NJSP/OEM Hazmat Database	102.25	102.25	102.25	
NJSP/OEM Evacuation Exercise	189.74	189.74	189.74	
NJDLPS/DSP - SLAHEOP Program	40,000.00	48,935.53	44,699.74	4,235.79
NJ DLPS-DHTS - Safe Cargo, OPO1-45-01-02	1,509.12	1,069.93	1,069.93	
NJ DLPS-DHTS - Safe Cargo, OPO3-45-01-04	235.90	235.90	235.90	
NJ DLPS-DHTS - Safe Cargo Donation		439.19		439.19
NJ DLPS-DHTS - Safe Cargo, OPO4-45-01-15		9,000.00	6,108.00	2,892.00
NJ DLPS-DHTS - Underage Alcohol Enforcement		25,000.00	25,000.00	
NJJJC-State Community Partnership, CY03,03-SCP-PM/PS-17	71,296.19	71,296.19	71,296.19	
NJJJC-State Community Partnership, CY04,-SCP-PM/PS-04-13		479,911.00	414,688.03	65,222.97
NJJJC - Bullying Prevention J-V 3 02, FFY 04	110,838.00	110,838.00	110,838.00	
NJJJC - Family Court CY'03, 03-FC-17	20,695.00	20,695.00	20,695.00	
NJJJC - Family Court CY'04, 04-FC-17		169,385.00	164,832.00	4,553.00
NJJJC, JAIBG 02-13 Yr. Five	35,304.66	35,304.66	35,304.66	
NJJJC, JAIBG, Year Six, 03-13		156,916.00	156,916.00	

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

SCHEDULE OF APPROPRIATED RESERVES FOR

Sheet 6 of 9

FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2003	Balance After Transfers	Paid or Charged	Balance Dec. 31, 2004
NJJC-MCYDC, SFEA, FY 2002	20,517.11			
NJJC-MCYDC, SFEA, FY 2003	34,989.09			
NJJC-MCYDC, SFEA, FY 2004	239,187.74	234,437.56	234,437.56	177,344.51
NJJC-MCYDC, SFEA, FY 2005		249,256.38	71,911.87	1,419.88
NJDEP - Clean Communities Program CY 2003	45,571.25	45,571.25	44,151.37	44,131.37
NJDEP - Clean Communities Program CY 2004		64,744.20	20,612.83	
NJDEP - Recycling Program Plan, 1996/1997	617.07	617.07	617.07	
NJDEP - Recycling Program Plan, 1998	290.37	290.37	290.37	18.39
NJDEP - Recycling Program Plan-Donations, Rec 94-13	135.39	5,640.39	5,622.00	18,550.18
NJDEP - Scrap Tire Management Fund	36,537.43	36,537.43	17,987.25	42,189.40
NJDEP - Wastewater Management Fund RP01-001	42,189.40	42,189.40		221,631.75
NJDEP - WPBW/RSWMP, PO 5800402		250,000.00	28,368.25	10,000.00
NJDEP - Municipal Stormwater Regulation		10,000.00		227,209.83
NJDEP - Phase I WMP, WMA #12	227,217.83	227,217.83	8.00	138,896.34
NJDEP - Ramanessin Study	177,500.00	177,500.00	38,603.66	
NJDOL - WIA PY 01	351,605.49	351,605.49	351,605.49	26,654.38
NJDOL - WIA, (Admin. 11A-C & 111)	967,449.75	1,007,031.75	980,377.37	1,152,965.45
NJDOL - WIA, (Admin. 11A-C & 111)	2,000,511.17	2,321,801.92	1,168,836.47	2,778,243.19
NJDOL - WIA, (Admin. 11A-C & 111), PY 2004		3,130,008.00	351,764.81	72,115.84
NJDOL - WIA, WDP PY '04		77,936.00	5,820.16	
NJDOL - WIA PY 01- Workforce Investment Board (WIB)	4,193.98	4,193.98	4,193.98	
NJDOL - WIA PY 02- Workforce Investment Board (WIB)	13,391.27	13,391.27	13,391.27	
NJDOL - WIA PY 03- Workforce Investment Board (WIB)		68,136.00	64,290.31	3,845.69

COUNTY OF MONMOUTH

GRANT FUND

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

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Grant	Balance Dec. 31, 2003	Balance After Transfers	Paid or Charged	Balance Dec. 31, 2004
NJ DOL - WIA Work First New Jersey	338,727.61	338,727.61	338,727.61	
NJ DOL - WIA PY 01, WFENJ	143,084.24	143,084.24	143,084.24	
NJ DOL-WIB/WFENJ, PY 2003	298,462.18	586,687.18	264,987.08	321,700.10
NJ DOL-WIB/WFENJ, PY 2004		1,866,359.00	330,722.42	1,535,636.58
NJ DOL-WIA, Women 21st, Distance	7,637.05	7,637.05	7,637.05	
NJ DOL - ODLF, PY 2004		50,000.00		50,000.00
NJ DOL-WIA, WDPP, SWF Basic Skill	15,574.75	15,574.75	15,218.56	356.19
NJ DOL-WIA, WDPP, SWF Basic Skill	215,222.17	215,222.17	136,874.52	78,347.65
NJ DOL-WIA, WDPP, SWF Basic Skill, SFY 04		300,312.00	118,707.56	181,604.44
NJ DOL - WLL, SFY 05		278,378.00		278,378.00
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	
NJOETS-911 Coord., FY '01	2.17	2.17	2.17	
NJDOSS - NVRA of 1993 Poll Books	44,676.32	44,676.32		44,676.32
NJHC - News Video PRO- 03-040	679.33	679.33	661.08	18.25
NJHC - News Video PRO- 04-002		5,425.00	4,912.40	512.60
NJDA-Jersey Fresh, CY 2003	485.54	485.54	485.54	
Port Auth. NY & NJ Compt. Ok	66,016.62	66,016.62		66,016.62
NJSB-Soybean Research Project	3,940.84	3,940.84	3,940.84	
NJSB-Soybean Research Project, 2004		8,600.00	1,854.16	6,745.84
US HUD - Housing Counseling FY 03		25,107.00	25,107.00	
US HUD - Housing Counseling FY 04, HC-0361-04-1	58.33	35,354.00		35,354.00
US HUD - Emergency Shelter FY '97 S-97-UC-34-0018	488.00	58.33		58.33
US HUD - Dover Twp. MCDSS, Hopwa, FY '00	18.63			
US HUD - Dover Twp. MCDSS, Hopwa, FY '01		328,365.35	328,365.35	
US HUD - Dover Twp. MCDSS, Hopwa, FY '02	329,467.35	498,687.13	316,767.65	181,919.48
US HUD - Dover Twp. MCDSS, Hopwa, FY '03				

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

SCHEDULE OF APPROPRIATED RESERVES FOR

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FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2003	Balance After Transfers	Paid or Charged	Balance Dec. 31, 2004
US HUD - Dover Twp. MCDSS, Hopwa, 2004		491,514.52		491,514.52
APHA-USHUD, PHDEP, 2000-2002, Nenq	1,394.71	1,394.71		1,394.71
APHA-USHUD, PHDEP, 2002-2004, Nenq	160,715.69	160,715.69	138,075.28	22,640.41
APHA - USHUD, PHDEP, , 2000-2002, Swng	1,394.80	1,394.80		1,394.80
TNHA - USHUD, PHDEP, , 2002-2004, Swng	160,715.74	160,715.74	141,916.42	18,799.32
TNHA - USHUD, PHDEP, , 2000-2002	18.05	18.05		18.05
TNHA-USHUD, PHDEP, 2002-2004, Nenq	119,906.26	119,906.26	64,735.40	55,170.86
US DOJ - COPS MORE, 96-CL-WX-0006	263,169.51	263,169.51	263,169.51	
USDOT/FAA - Monmouth Executive Airport		544,693.37	283,024.28	261,669.09
USDOA - Hope Road traffic Light		136,350.00	87,857.20	48,492.80
USDA/FBMOCC-Youth Farmland, CY '03	9,471.23	9,876.17	6,908.31	2,967.86
UVM-Ratcheting up Blueberry Production, ONE-03-016	2,844.00	2,844.00		2,844.00
FBMOC - Youth Farmstand, FY 2004		12,250.00	8,035.20	4,214.80
USDA/NRCS, RCE-EQIP/EAP, Organic Blueberry	4,350.00	4,350.00	1,550.00	2,800.00
UMDNJ - Battery Mgmt. and Education	81.65	81.65		81.65
Earle- MCMC, ISA - FY 2002	10,500.00	10,500.00	10,500.00	
Earle- MCMC, ISA - FY 2003	10,500.00	10,500.00		10,500.00
USDOI - MCMC, ISA, Mosquito	670.80	670.80		670.80
Sandy Hook-MCMC, FY 2002	7,058.48	7,058.48	5,655.20	1,403.28
Sandy Hook-MCMC, FY 2003	48,106.27	48,875.27	20,818.76	28,056.51
Marlboro-ISA, Shuttle, FY '04		10,000.00		10,000.00
FTHD - ISA, Lyme		390,106.00		390,106.00
The Township of Holmdel - Bridge H-7 Improvements	36.44	36.44	36.44	
MCCATC - MCPO Task Force		30,000.00	21,153.67	8,846.33
NCA-Program Development Grant		4,214.56	4,214.56	
NCA-Program Development Grant	4,214.56	2,314,481.79	1,888.30	2,312,593.49
Steiner Equities - Off-Tract Road Dev.-State Aid Hwy. Proj.	2,314,481.79	56,000.00	50,755.03	5,244.97
JCP&L-Storm Settlement, MCOEM '03	56,000.00			

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-2

Sheet 9 of 9

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

<u>Grant</u>	<u>Balance Dec. 31, 2003</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Dec. 31, 2004</u>
CYSI-Playground	50,000.00	136,000.00	50,000.00	86,000.00
Donations - Mon. Cty. Sheriff's K-9 Unit	4,564.59	5,355.09		5,355.09
Donations-GPU Monmouth County Emergency Management	19.25	19.25		19.25
MMRF-Sane/Sart	219.00	3,945.00	465.00	3,480.00
United Way of NY-Sept.11 Fund	26,000.00	26,000.00	26,000.00	
M.C. Genealogy Scfy-Archives	1,000.00	1,000.00	1,000.00	
Cornell Estuary ID Project No. 41260-7184	5,000.00	5,000.00	4,968.00	32.00
Rutgers University, NJ - SAMS		1,500.00	1,500.00	
	<u>\$56,515,495.64</u>	<u>86,962,068.25</u>	<u>34,352,415.30</u>	<u>52,609,652.95</u>
<u>Ref.</u>	AA			AA
Unappropriated Reserves		\$ 218,794.29		
Federal and State Grants		29,465,316.87		
Beginning Balance		56,515,495.64		
Contra		<u>762,461.45</u>		
		<u>\$86,962,068.25</u>		
Cash	AA-1		\$33,250,524.30	
Canceled	AA-4		336,038.60	
Fund Balance	AA-5		3,390.95	
Contra			<u>762,461.45</u>	
				<u>\$34,352,415.30</u>

Supplementary Information

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-3

SCHEDULE OF UNAPPROPRIATED RESERVES

FOR FEDERAL AND STATE GRANTS

	Balance Dec. 31, 2003	Received	Transfers Appropriated Reserves	Balance Dec. 31, 2004
NJDHSS - Office on Aging, 03-1388-AAA-C-3	\$ 199,330.00		199,330.00	
Work First New Jersey	4,533.60		4,533.60	
Brokered Employment Transp., CY '04	5,536.50		5,536.50	
Recycling Program Project Income REC #94-13	5,505.00		5,505.00	
WIA (Admin), PY '03	1,924.75		1,924.75	
Youth Farmstand	404.94		404.94	
ISA Shuttle	790.50		790.50	
Sheriff's Office - K9 Unit	769.00		769.00	74,825.00
NJDHSS - Office on Aging, 04-1388-AAA-C-1		74,825.00		9,400.16
Work First New Jersey		9,400.16		10,929.90
Brokered Employment Transp., CY '05		10,929.90		6,752.44
Recycling Program Project Income REC #94-13		6,752.44		2,737.87
WIA (Admin), PY '04		2,737.87		2,589.25
USDA/FBMO Youth Farmstand Project Income		2,589.25		3,063.75
NJDHSD/DMHS, Project Transition, CY'04		3,063.75		150.00
Sheriff's Office - K9 Unit		150.00		
	<u>\$ 218,794.29</u>	<u>110,448.37</u>	<u>218,794.29</u>	<u>110,448.37</u>
Ref.	AA	AA-1	AA-2	AA

Supplementary Information

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 1 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2003	2004 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2004
NJ DHSS - Office on Aging 03-1388-AAA-C3	\$ 700,515.00	3,986,472.00	3,600,147.00	1,086,840.00
Office on Aging - Donations	65,130.00	8,061.67	73,191.67	
Office on Aging - P.I./Title III - Vet's Grant & Safe Housing VL-9902		18,365.33	18,365.33	
NJDHSS-NJ Ease Caregivers, CY 2003	12,243.00		11,807.00	436.00
NJDHSS-CAP/NJEH, Medicaid Case Management		586,040.00	586,040.00	
NJDHSS-CCPED, Waiver Case Management		20,800.00	20,800.00	
NJDHSS - SIBA, JACC Program		253,160.00	253,160.00	
NAHB Research Ctr., - NCSHR/ATAP	367,753.00	15,000.00	9,000.00	6,000.00
NJ DHSS - Alcohol Services Plan CY '03 03-535-ADA-C-0		1,117,111.00	353,056.00	14,697.00
NJ DHSS - Alcohol Services Plan CY '04 04-535-ADA-C-0			856,960.00	260,151.00
NJ Governor's Council On Alcohol and Drug Abuse CY '02	15,636.13		15,636.13	
NJ Governor's Council On Alcohol and Drug Abuse CY '03	398,003.00		358,236.00	39,767.00
NJ Governor's Council On Alcohol and Drug Abuse CY '04		684,596.00	221,637.44	462,958.56
NJ DCA-DCR ROID CACOD, CY 04		10,000.00	5,393.00	4,607.00
NJ DCA - HPP (Linkages), FY 2001, 00-1239-00	3,320.00			3,320.00
NJ DCA - HPP (Linkages), FY 2004, 00-1239-03		50,000.00	49,305.00	695.00
NJ DCA - Smart Growth Mgt. Plan, Rte. 9; FY 2000, 006064-00		216,000.00	26,000.00	24,000.00
NJ DCA - Smart Future, Coastal STY		35,000.00	75,000.00	141,000.00
NJ DCA - Cross Acceptance, #04-0254-00	581.85		10,000.00	25,000.00
NJ Transit - FTA Section 5311, FY 2001	1,560.51			581.85
NJ Transit - FTA Section 5311, FY 2002	5,405.82			1,560.51
NJ Transit - FTA Section 5311, FY 2003	175,838.00			2,705.82
NJ Transit - FTA Section 5311, FY 2004				16,455.94
NJ Transit - FTA Section 5311, FY 2005		108,524.00	2,145.00	106,379.00

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 2 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2003	2004 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2004
NJ Transit - Casino CY '02	1,639.67	(1,640.17)	(0.50)	
NJ Transit - Casino CY '03	637,686.92	1,640.17	595,335.61	43,991.48
NJ Transit - Casino CY '04		1,494,756.00	989,677.40	505,078.60
NJ Transit - Timetable Distribution FY '03	23.56		23.56	
NJ Transit - Timetable Distribution FY '04	10,000.00		10,000.00	
NJ Transit - Timetable Distribution FY '05				10,000.00
NJTC - Work First New Jersey		10,000.00		4,533.60
NJ Transit - JARC, Broker Expansion, FY 2000	38,148.45	4,533.60	20,463.21	17,685.24
NJDVRS Donation, Brokered Emerg. Tg.		5,536.50	5,536.50	
NJIT/NJTPA - STP, FY 2003	2,478.02		2,478.02	
NJIT/NJTPA - STP, FY 2004	99,058.00		99,058.00	
NJIT/NJTPA - STP, FY 2004	68,001.11		37,071.47	30,929.64
NJIT/NJTPA - STP, Asbury Park Study		64,000.00	9,488.91	54,511.09
NJIT/NJTPA - STP, FY 2005		99,057.60		99,057.60
NJIT/NJTPA - Bridge Scoping Project, MA - 14	157,660.96		32,242.17	125,418.79
NJIT/NJTPA - Manasquan Bridge, W7-9	20,139.16		4,961.90	15,177.26
NJIT/NJTPA - Bridge Scoping Project, S-17	82,620.51		30,867.45	51,753.06
NJIT/NJTPA - Bridge Scoping Project, O-10	207,014.33		25,015.76	181,998.57
NJIT/NJTPA - Bridge Scoping Project, S-31	114,521.40		40,131.68	74,389.72
NJIT/NJTPA - Bridge Scoping Project, S-32	105,733.06		16,766.40	88,966.66
NJDOT/TTF - 2005 ATP		4,534,000.00	4,534,000.00	
NJDOT- Traffic Sign Replacement/Upgrade	522,607.27		342,816.17	179,791.10
NJDOT-Sidewalk Safety Project, Task Order No. Mon CO-5	1,400,000.00			1,400,000.00
NJDOT- Bayshore Ferry Term, Phase 2A	500,000.00		133,468.56	366,531.44

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 3 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2003	2004 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2004
NJDOT-Millstone Intersection Improvement	112,010.00		107,824.00	4,186.00
NJDOT - Henry Hudson Trail So.		473,000.00		468,000.00
NJDOT - Halls Mills Road Scoping Study		365,981.00	5,000.00	365,981.00
NJDOT- Bayshore Ferry Term, Phase 2A		1,506,000.00		1,506,000.00
NJDOT-1996 - 2000 STIP, W-21 & W-31	249,514.09		249,514.09	
NJDHS-DYFS-Youth Detention Center CY 04, 04BFNC		38,954.00	38,954.00	
NJDHS-DYFS- H.S.A.C. CY '04, 04AVNFC		64,659.00	64,659.00	
NJDHS-DYFS Family Court Grant in Aid CY '04, 04CNNC		7,327.00	7,201.00	126.00
NJDHS-DFD Work First New Jersey CY '03 FINZ3C/GAO313	1,088,247.00		482,803.00	605,444.00
NJDHS-DFD Work First New Jersey CY '04 FINZ3CX/GAO313		899,144.00	609,217.00	289,927.00
NJDHS-DFD Special Initiative & Transportation Program		577,898.00	292,883.00	285,015.00
NJDFD- Title IV D Reimb. FY 2002	35,834.59		35,834.59	
NJDFD- Title IV D Reimb. FY 2003	101,653.99		81,966.02	19,687.97
NJDFD- Title IV D Reimb. FY 2004	331,216.00		222,817.18	108,398.82
NJDFD- Title IV D Reimb. FY 2005	29,296.00	261,953.00	29,296.00	261,953.00
NJDHS-DFD Homeless CY 03, HINZ3C				
NJDHS-DFD Homeless CY 04, HINZ4C		722,052.00	632,027.00	90,025.00
NJDHS-DFD USHUD Sec. 8 Voucher, Welfare to Work, D8NHOC	89,575.00			89,575.00
NJDHS - Mental Health Bd. FY 2004	6,000.00		6,000.00	
NJDHS - Mental Health Bd. FY 2005		6,000.00		6,000.00
NJDHS-MHB, Crisis Counsel, FY 2003	602.26		602.26	
NJDHS-DMHS Project Transition/Path CY'03, S1202039	36,070.00		36,070.00	
NJDHS-DMHS Project Transition/Path CY'04, S1202039		316,813.00	255,717.15	61,095.85
NJDHS-DMHS CIACC/CART CY'03, 20213	10,431.67		10,394.67	37.00
NJDHS-DMHS CIACC/CART CY'04, 20213		41,483.00	32,718.79	8,764.21

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 4 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2003	2004 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2004
NJDHS-DMHS Mica Training FY '04		1,500.00	1,500.00	
NJDLPS - Victim Assistance, FFY '01 V-20-01	144,738.61		144,738.61	
NJDLPS - Victim Assistance, FY '03 V-13-03R		151,867.00	40,321.59	111,545.41
NJDLPS - SANE, FY 2002, V-24-02	54,929.00		51,130.00	3,799.00
NJDLPS - SANE, FY 2004, V-36-03S		62,445.00		62,445.00
NJDLPS - SANE, FY 2001, V-72-00	7,800.79		7,076.59	724.20
NJDLPS - Multi Narc Force FY 2003 DE-2-14-03	45,000.00		45,000.00	
NJDLPS - Multi Narc Force FY 2004 DE-2-14-04		178,597.00	133,597.00	45,000.00
NJDLPS- Megan's Law, FFY'02, LLE-15-02	35,634.00		35,634.00	
NJDCJ-BARF, FY 2003		49,596.20	49,596.20	
NJDLPS-World Trade Center Counseling	100,000.00		17,220.00	82,780.00
NJDLPS-DCJ - LEOTEF		39,340.00	39,340.00	
NJDLPS/DSP-State Domestic Preparedness, FY 2002	690,601.00		282,087.44	408,513.56
NJDLPS/DSP-State Homeland Security, Phase II FY 2003	913,456.00		103,711.95	903,084.05
NJDLPS/DSP-State Homeland Security, Phase II Canine Initiative	57,143.00			57,143.00
NJDLPS/DSP-CERT, CY 2003	14,382.63		16,882.63	
NJDLPS/DSP-Special Need Planning Grant		2,500.00		
NJDLPS/DSP - HSGP, FY 2004		10,000.00		10,000.00
NJDLPS/DSP-SLAHEOP Program	20,000.00	415,585.00		415,585.00
NJ DLPS - DHTS - Safe Cargo, OPO1-45-01-02	1,069.93	8,935.53	28,935.53	
NJ DLPS - DHTS - Safe Cargo, OPO3-45-01-04	235.90		1,069.93	
NJ DLPS - DHTS - Safe Cargo, OPO4-45-01-15			235.90	
NJ DLPS - DHTS - Underage Alcohol Enforcement		9,000.00	6,108.00	2,892.00
NJJC-Community Partnership CY '03, 03-SCP-PM/PS-17		25,000.00	25,000.00	
NJJC-Bullying Prevention J-V-3-02, FFY'04	133,000.00	424,497.00	424,497.00	
			133,000.00	

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 5 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2003 (1.00)	2004 Budget Revenue Realized	Receipts and Adjustments (1.00)	Balance Dec. 31, 2004
NJJC-Family Court CY 02, 02-FC-17		169,385.00	169,385.00	
NJJC-Family Court CY 04, 04-FC-17			20,896.57	
NJJC-JAIBG, 4-01 Yr Four	20,896.57		68,789.44	
NJJC-JAIBG, 02-13 Yr Five	68,789.44	147,716.00	108,618.92	39,097.08
NJJC-JAIBG, 03-13 Yr Five			132,750.00	
NJJC-MCYDC, SFEA, FY 2004	132,750.00	189,000.00	94,500.00	94,500.00
NJJC-MCYDC, SFEA, FY 2005		64,744.20	64,744.20	
NJDEP - Clean Communities Program CY 2004		5,505.00	5,505.00	
NJDEP - Recycling Program Plan-Donations, REC 94-13	42,970.46	250,000.00		42,970.46
NJDEP - Wastewater Management Fund - RP01-001		10,000.00	7,500.00	250,000.00
NJDEP-WPBW/RSWMP PO 5800402			144.00	2,500.00
NJDEP - Municipal Stormwater Regulation	227,361.83		11,872.27	227,217.83
NJDEP- Phase I WMP, WMA #12	177,500.00			165,627.73
NJDEP-Ramanessin Study	1,758,849.95	39,582.00	1,798,431.95	
NJDOL - WIA (Admin. 11A C&111	2,637,285.00	321,290.75	1550403.8	1,408,171.95
NJDOL - WIA (Admin. 11A C&111		3,130,008.00		3,130,008.00
NJDOL - WIA (Admin. 11A C&111		77,936.00		77,936.00
NJDOL - WIA, WDP PY'04		68,136.00	40,000.00	28,136.00
NJDOL - WIA PY '03, Workforce Investment Board (WIB)	86,209.00		86,209.00	
NJDOL - JTPA PY 99, Welfare to Work	135,999.00		135,999.00	
NJDOL - WIA Work First NJ	353,009.00	288,225.00	24,292.00	616,942.00
NJDOL - WIA Work First NJ		1,866,359.00		1,866,359.00
NJDOL - WIA Work First NJ				

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 6 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2003	2004 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2004
		50,000.00		50,000.00
NJDOL - ODLP, PY2004	77,436.00		77,436.00	
NJDOL- WIB, WDPP, SWF Basic Skill	193,822.00		193,822.00	
NJDOL- WIB, WDPP, SWF Basic Skill		300,312.00		300,312.00
NJDOL- WIB, WDPP, SWF Basic Skill		278,378.00		278,378.00
NJDOL - WLL, SFY 05	1,347.00		1,329.00	18.00
NJHC - News Video Project PRO 03-040		5,425.00	5,425.00	
NJHC - News Video Project PRO 04-002	400.00			400.00
NJDA - Jersey Fresh CY 2003	232,766.62		166,750.00	66,016.62
Port Authority NY & NJ Compt. Ck.		8,600.00	8,600.00	
NJSB-Soybean Research Project, 2004		25,107.00	25,107.00	
USHUD-Housing Counseling FY '03 HC-03-0398-076		35,354.00		35,354.00
US HUD-Housing Counseling FY '04 HC-03-0361-04-1			342,378.98	-
US HUD-Dover Twp/MCDSS, Hopwa FY '02	342,378.98	497,078.50	320,868.02	176,210.48
US HUD-Dover Twp/MCDSS, Hopwa FY '03		491,514.52		491,514.52
US HUD-Township of Woodbridge, Hopwa, 2004			133,000.00	53,000.00
APHA-USHUD, PHDEP, 2002-2004 Nenq	186,000.00		169,000.00	16,000.00
APHA-USHUD, PHDEP, 2002-2004-Swnq	185,000.00			0.08
TNHA-USHUD, PHDEP, 2000-2002	0.08			
TNHA-USHUD, PHDEP, 2002-2004	165,000.00		114,000.00	51,000.00
US DOJ-COPS MORE 96-CL-WX-0006	253,208.69		159,531.73	93,676.96
USDOT/FAA - Monmouth Executive Airport		490,224.03	136,350.00	490,224.03
USDOA - Hope Road Traffic Light		136,350.00	404.94	
USDA/FBMOC-Youth Farmstand, CY 2003	4,690.00			4,690.00
UVM-Ratcheting Up Blueberry Production		12,250.00	12,250.00	
USDA/FBMOC-Youth Farmstand, CY 2004	1,750.00			1,750.00
USDA/NRCS - RCE - EQIP/EAP - Organic Blueberry				

COUNTY OF MONMOUTH

GRANT FUND

Exhibit AA-4
Sheet 7 of 7

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Dec. 31, 2003	2004 Budget Revenue Realized	Receipts and Adjustments	Balance Dec. 31, 2004
Barle - MCMC - ISA - FY 2003	10,500.00			10,500.00
USDOI - MCMC, ISA, Mosquito		2,400.00	2,400.00	
Sandy Hook MCMC, FY 2002	670.80			670.80
Sandy Hook MCMC, FY 2003	7,058.48		5,655.20	1,403.28
Marlboro-ISA, Shuttle, FY '04	30,000.00	769.00	21,405.76	9,363.24
FTHD - MCMC, ISA, Lyme		10,000.00		10,000.00
The Township of Holmdel Bridge H-7 Improvements		390,106.00	390,106.00	
NCA - Program Development Grant		30,000.00	30,000.00	
Steiner Equities-Off-Tract Road Devp.- State Aid Hwy. Proj.	1,750,000.00			1,750,000.00
CYSI-Playground	50,000.00	86,000.00	136,000.00	
Donations - Monmouth County Sheriff's k-9 Unit		790.50	790.50	
MMRF Sane/Sart 27 60 101014	126.00	3,726.00	2,646.00	1,206.00
Cornell Estuary ID Project No. 41260-7184	5,000.00		4,968.00	32.00
Rutgers University, NJ - SAMS		1,500.00	1,500.00	
	<u>\$ 19,210,534.09</u>	<u>29,465,316.87</u>	<u>25,113,969.30</u>	<u>23,561,881.66</u>
Ref.	AA	AA-2		AA
Cash			\$ 24,777,930.70	
Cancellations and Adjustments			<u>336,038.60</u>	
			<u>\$ 25,113,969.30</u>	

Supplementary Information

COUNTY OF MONMOUTH
GRANT FUND
SCHEDULE OF FUND BALANCE

Exhibit AA-5

	<u>Ref.</u>	
Increased by:		
Appropriated Reserves Cancelled & Expired	AA-2	<u>\$ 3,390.95</u>
Decreased by:		
Disbursements	AA-1	<u><u>\$ 3,390.95</u></u>

Supplementary Information

COUNTY OF MONMOUTH**TRUST FUND****Exhibit B-1
Sheet 1 of 2****SCHEDULE OF CASH AND CASH EQUIVALENTS**

Balance December 31, 2003	<u>Ref.</u> B		\$ 31,995,012.34
Increased by Receipts:			
HUD Relocation Assistance Programs	B-2	16,667,421.64	
HUD Community Development Block Grants	B-3	3,605,921.58	
HUD Home Investment Grants	B-4	862,661.18	
HUD Shelter Plus Care Grants Receivable	B-5	200,522.00	
HUD Homeward Bound Grants Receivable	B-6	1,418.00	
HUD Emergency Shelter Grants Receivable	B-7	90,757.31	
Taxes Receivable	B-8	27,744,701.84	
Reserve for Relocation Assistance	B-9	191,672.82	
Reserve for Community Development Block Grants	B-10	80,484.88	
Reserve for Home Investment Grant	B-11	263,386.34	
Reserve for Shelter Care Plus	B-12		
Premium on FHLB Bonds	B-18	15,570.50	
Reserve for Temporary Assistance to Needy Families	B-14	8,015,571.57	
Other Trust Fund Reserves	B-15	54,563,714.55	
Retiree Benefits	B-16	497,067.40	
			<u>112,800,871.61</u>
			144,795,883.95
Decreased by Disbursements:			
Reserve for HUD Relocation Assistance Programs	B-9	17,075,903.00	
Reserve for Community Development Block Grants	B-10	3,775,816.58	
Reserve for HUD Home Investment Grants	B-11	1,829,527.05	
Reserve for HUD Shelter Plus Care	B-12	198,857.00	
Reserve for HUD Homeward Bound Grants	B-13	296.00	
Reserve for Temporary Assistance to Needy Families	B-14	7,877,938.25	
Other Trust Fund Reserves	B-15	69,809,339.20	
Premium in Purchase of FHLB Bonds	B-18		
Retiree Benefits	B-16	484,523.11	
			<u>101,052,200.19</u>
Balance December 31, 2004	B		43,743,683.76
Add: Decrease in Investments			<u>25,000,000.00</u>
	B		<u>\$ 68,743,683.76</u>

COUNTY OF MONMOUTH**TRUST FUND****Exhibit B-1
Sheet 2 of 2****SCHEDULE OF CASH AND CASH EQUIVALENTS****Analysis of Balance**

Cash	\$ 5,662,905.02
New Jersey Cash Management Funds	5,047.57
Bank of America Money Market Accounts	<u>63,075,731.17</u>
Cash and Cash Equivalents	<u><u>\$ 68,743,683.76</u></u>

SCHEDULE OF INVESTMENTS**Exhibit B-1a**

Balance December 31, 2003	<u>\$ 25,000,000.00</u>
Decreased by:	
Maturity of FHLB Bonds	<u><u>\$ 25,000,000.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH**TRUST FUND****Exhibit B-2****SCHEDULE OF ACCOUNTS RECEIVABLE****H.U.D. RELOCATION ASSISTANCE PROGRAMS**

	<u>Ref.</u>	
	B	
Balance December 31, 2003		\$ 8,178,409.36
Increased:		
Receivables		<u>16,726,770.00</u>
		24,905,179.36
Decreased by:		
Receipts	B-1	<u>16,667,421.64</u>
Balance December 31, 2004	B	<u><u>\$ 8,237,757.72</u></u>

SCHEDULE OF ACCOUNTS RECEIVABLE**Exhibit B-3****COMMUNITY DEVELOPMENT BLOCK GRANTS**

	<u>Ref.</u>	
	B	
Balance December 31, 2003		\$ 4,935,549.83
Increased by:		
Community Development Block Grant		<u>3,780,000.00</u>
		8,715,549.83
Decreased by:		
Receipts	B-1	<u>3,605,921.58</u>
Balance December 31, 2004	B	<u><u>\$ 5,109,628.25</u></u>

Supplementary Information

COUNTY OF MONMOUTHTRUST FUND

Exhibit B-4

SCHEDULE OF H.U.D. HOME INVESTMENTGRANT RECEIVABLES

	<u>Ref.</u>	
Balance December 31, 2003	B	\$ 4,430,871.04
Increased:		
Home Investment Grants		<u>2,583,270.00</u>
		7,014,141.04
Decreased by:		
Receipts	B-1	<u>862,661.18</u>
Balance December 31, 2004	B	<u><u>\$ 6,151,479.86</u></u>

Supplementary Information

COUNTY OF MONMOUTH**TRUST FUND****Exhibit B-5****SCHEDULE OF H.U.D. SHELTER PLUS CARE****GRANTS RECEIVABLE**

	<u>Ref.</u>	
	B	\$ 31,303.00
Balance December 31, 2003		
Increased by:		
Accounts Receivable		<u>184,680.00</u>
		215,983.00
Decreased by:		
Receipts	B-1	<u>200,522.00</u>
Balance December 31, 2004	B	<u><u>\$ 15,461.00</u></u>

SCHEDULE OF H.U.D. HOMEWARD BOUND**Exhibit B-6****GRANTS RECEIVABLE**

	<u>Ref.</u>	
Increased by:		
Accounts Receivable		\$ 1,005,480.00
Decreased by:		
Receipts	B-1	<u>1,418.00</u>
Balance December 31, 2004	B	<u><u>\$ 1,004,062.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH**TRUST FUND****Exhibit B-7****SCHEDULE OF H.U.D. EMERGENCY SHELTER****GRANTS RECEIVABLE**

	<u>Ref.</u>	
Balance December 31, 2003	B	\$ 176,017.12
Increased by:		
Accounts Receivable	B-15	<u>141,197.00</u>
		317,214.12
Decreased by:		
Receipts	B-1	<u>90,757.31</u>
Balance December 31, 2004		<u><u>\$ 226,456.81</u></u>

Supplementary Information

COUNTY OF MONMOUTH

TRUST 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, 2003	B	\$ 366,028.84	140,753.71	22,255.94	203,019.19
Increased by:					
2004 Tax Levy		27,378,673.00	9,936,071.00	1,442,602.00	16,000,000.00
Levy for Added and Omitted Taxes		507,423.93	205,150.40	25,272.71	277,000.82
		27,886,096.93	10,141,221.40	1,467,874.71	16,277,000.82
Total Balance and Increase		28,252,125.77	10,281,975.11	1,490,130.65	16,480,020.01
Decreased by:					
2004 Tax Levy		27,378,673.00	9,936,071.00	1,442,602.00	16,000,000.00
Levy for Added and Omitted Taxes		366,028.84	140,753.71	22,255.94	203,019.19
Prior Year Received in 2003	B-1	27,744,701.84	10,076,824.71	1,464,857.94	16,203,019.19
Balance December 31, 2004	B	\$ 507,423.93	205,150.40	25,272.71	277,000.82

Supplementary Information

COUNTY OF MONMOUTH

TRUST FUND

Exhibit B-9

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

Balance December 31, 2003	<u>Ref.</u>	<u>Total</u>	<u>Appropriations</u>	<u>Funds</u>
	B	\$ 9,651,077.21	9,395,107.77	Escrow
				<u>255,969.44</u>
Increased:				
Receipts	B-1	191,672.82	96,035.74	95,637.08
Receivables and Spending Reserves		16,726,770.00	16,726,770.00	-
		<u>16,918,442.82</u>	<u>16,822,805.74</u>	<u>95,637.08</u>
Total Increases and Balances		<u>26,569,520.03</u>	<u>26,217,913.51</u>	<u>351,606.52</u>
Decreased by:				
Disbursements	B-1	17,075,903.00	17,023,053.70	52,849.30
Balance December 31, 2004	B	\$ 9,493,617.03	9,194,859.81	298,757.22
		<u><u>9,493,617.03</u></u>	<u><u>9,194,859.81</u></u>	<u><u>298,757.22</u></u>

Supplementary Information

COUNTY OF MONMOUTH

TRUST FUND

Exhibit B-10

SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANTS

AUTHORIZATION RESERVES

<u>Year</u>	<u>Balance Dec. 31, 2003</u>	<u>Transferred Allocation</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance Dec. 31, 2004</u>
Twentieth Year - 1994	\$ 171,400.00				171,400.00
Twenty-First Year - 1995	9,378.70	(331.25)			9,047.45
Twenty-Second Year - 1996			142.50		142.50
Twenty-Third Year - 1997			58,295.87	96,250.00	314,291.90
Twenty-Fourth Year - 1998	354,847.23	(2,601.20)	50.00		50.00
Twenty-Fifth Year - 1999				18,376.98	80,061.00
Twenty-Sixth Year - 2000	95,937.98	2,049.50	450.50	127,425.07	62,891.98
Twenty-Seventh Year - 2001	337,270.96	(147,903.91)	950.00		608,010.81
Twenty-Eighth Year - 2002	1,060,103.53	(75,618.30)	15,200.00	391,674.42	1,088,713.48
Twenty-Ninth Year - 2003	3,145,180.05	68,394.16	5,396.01	2,130,256.74	2,924,177.63
Thirtieth Year - 2004		3,936,011.00		1,011,833.37	
	<u>\$5,174,118.45</u>	<u>3,780,000.00</u>	<u>80,484.88</u>	<u>3,775,816.58</u>	<u>5,258,786.75</u>
Ref.	B		B-1	B-1	B

Supplementary Information

COUNTY OF MONMOUTH**TRUST FUND****Exhibit B-11****SCHEDULE OF H.U.D. - HOME INVESTMENT GRANTS RESERVE**

Balance December 31, 2003	<u>Ref.</u> B		\$ 5,537,887.95
Increased:			
Receipts (Reimbursements)	B-1	263,386.34	
Accounts Receivable		<u>2,583,270.00</u>	
			<u>2,846,656.34</u>
			<u>8,384,544.29</u>
Decreased by:			
Disbursements	B-1		<u>1,829,527.05</u>
Balance December 31, 2004	B		<u><u>\$ 6,555,017.24</u></u>

SCHEDULE OF H.U.D. SHELTER PLUS CARE RESERVE**Exhibit B-12**

Balance December 31, 2003	<u>Ref.</u> B		\$ 30,593.00
Increased by:			
Accounts Receivable			<u>184,680.00</u>
			<u>215,273.00</u>
Decreased by:			
Disbursements	B-1		<u>198,857.00</u>
Balance December 31, 2004	B		<u><u>\$ 16,416.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH**TRUST FUND****Exhibit B-13****SCHEDULE OF H.U.D. - HOMEWARD BOUND GRANT RESERVE****Ref.**

Increased by:		
Accounts Receivable		\$ 1,005,480.00
Decreased by:		
Disbursements	B-1	<u>296.00</u>
Balance December 31, 2004	B	<u><u>\$ 1,005,184.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH**TRUST FUND****Exhibit B-14****SCHEDULE OF TEMPORARY ASSISTANCE****TO NEEDY FAMILIES**

Balance December 31, 2003	<u>Ref.</u> B	\$ 199,324.50
Increased by:		
Receipts	B-1	<u>8,015,571.57</u>
		8,214,896.07
Decreased by:		
Disbursements	B-1	<u>7,877,938.25</u>
Balance December 31, 2004	B	<u><u>\$ 336,957.82</u></u>

Supplementary Information

COUNTY OF MONMOUTH

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

Description	Balance	Receipts/ Transfers	Disbursements	Balance
	Dec. 31, 2003			Dec. 31, 2004
MC AVA Payroll	\$ 2,829.43	100,862.50	101,510.56	2,181.37
Mount Laurel Rehabilitation PR	12,783.73	46,800.00	41,814.92	17,768.81
County Clerk - Dedicated Recording Fees	634,232.20	502,294.00	611,623.88	524,902.32
Surrogate Office - Dedicated Revenue	44,447.77	34,076.00	10,009.71	68,514.06
Tax Board Dedicated Revenue	113,457.30	97,000.00	43,060.76	167,396.54
Weights and Measures Dedicated Revenue	943,712.72	106,758.50	10,620.66	1,039,850.56
Federal Forfeiture Sharing Fund	17,695.48	66,613.85	33,288.00	51,021.33
MCPO Lost, Found and Abandoned Property	44,924.45	2,300.00		2,300.00
MCPO Asset Management Account (AMA)	496,582.44	7,119.95	20,717.14	31,327.26
MCPO Law Enforcement Trust Account	690,138.51	117,140.53	134,473.48	479,249.49
MCPO Seized Asset Trust Account (SATA)	31,363.15	541,856.64	291,983.36	940,011.79
MCSO Law Enforcement Trust Fund	15,579.00	945.13	1,145.00	31,163.28
PLETF - 10% Fund	5,000.00	31,461.82	32,939.26	14,101.56
Allenwood Hospital - Special Account	8,847.46	8,460.00	6,779.91	5,000.00
Fifth Wednesday Squires Club	2,415.00			10,527.55
Economic Development Seminar	1,396.42			2,415.00
Employee Funded Holiday Party	91,548.37			1,396.42
MC AVA		107,028.04	86,558.22	112,018.19
Snow Removal - Dedication by Rider	56,672.00	300,000.00		300,000.00
MC Mosquito Extermination Crime Realty	76,242.09			56,672.00
MC Tuberculosis Control Board	9,231,902.73	15,623.34	1,820.00	90,045.43
Motor Vehicle Fines for Roads and Bridges	104.28	5,607,034.21	6,195,751.73	8,643,185.21
N.J. Department of Education-CETA	233,834.18			104.28
Recreation Commission Donations Reserve Account	8,107.44	22,596.98	123,984.65	132,446.51
WIB JTPA Scholarship Fund	1,976.13	13,165.00	16,340.52	4,931.92
Woman of Achievement	440.00			1,976.13
Contribution to Iran Hostage Memorial	118.07			440.00
Drug Services Memory of Sherrilyn Goddard	1,544.84			118.07
Invasion of Normandy Video Tape	32.96			1,544.84
Special School Funds Helping Teachers	3,341.27			32.96
Special Trust Funds		7,012.77	7,012.77	3,341.27
Bank Service Charges	225,665.02	75,000.00	65,557.56	235,107.46
Pension Fund Reserve	126.32			126.32
MCDSS Disability Account	2,524.80		2,524.80	0.00
Health Care IAA Flexible Spending FY'00/'01				

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

Description	Balance	Receipts/ Transfers	Disbursements	Balance
	Dec. 31, 2003			Dec. 31, 2004
Insurance NJ UIB Compensation	486,585.34	314,607.57	367,104.53	434,088.38
Insurance NJ UIB Compensation AVA	132.20	669.34	662.96	138.58
NJDOL - NJ EWDA/HCRA of 1992	17,397.03	267,223.75	262,176.12	22,444.66
Self Funded Health Benefits Reinsured	559,835.98	9,198,350.09	9,351,439.38	406,746.69
Health Care IAA Flexible Spending FY'01/'02	6,493.52		6,493.52	0.00
MCIA Rental Payments		3,644,251.01	3,644,251.01	0.00
Open Space Preservation Acquisition	2,178,664.70	9,606,901.88	2,587,792.62	9,197,773.96
Open Space Preservation Development	6,244,431.49	2,000,000.00	3,502,256.13	4,742,175.36
Contractor Cash Deposits Highway Department	39,216.10	10,968.00	6,830.00	43,354.10
Contractor Deposits Highway Department	135,215.63	97,775.00	79,575.00	153,415.63
MCPC-Utility Right-of-Way Rental	62,221.27	6,489.17		68,710.44
Planning Board Performance Bond Deposits	2,985,895.55	628,621.80	10,770.16	3,603,747.19
Planning Board Performance Bond Refundable	902,238.03	401,492.46	94,561.25	1,209,169.24
Mount Laurel Rehabilitation - Manalapan	157,381.50	351,900.00	85,660.00	423,621.50
Mount Laurel Rehabilitation - Belmar	318,171.00	380,000.00	276,401.00	421,770.00
Mount Laurel Rehabilitation - Long Branch	5,812.73			5,812.73
Mount Laurel Rehabilitation - Manasquan	51,085.00		13,595.00	37,490.00
Mount Laurel Rehabilitation - Spring Lake	281,236.00		94,860.00	186,376.00
Mount Laurel Rehabilitation - Wall	498.00			498.00
Reserve for Repairs	4,500.00			4,500.00
Reserve for Auto Self Insurance MCDSS	193,307.91		19,677.88	173,630.03
Reserve for Liability Self Insurance MCDSS	190,000.00			190,000.00
Self Insurance Retention Variable Liability Coverage	2,058,862.18	1,600,000.00	80,946.39	3,577,915.79
Development Agreement American Home and Community	15,000.00			15,000.00
Development Agreement Halari Route 522 Englishtown	9,841.00			9,841.00
Development Agreement Hovnanian Country Village	8,861.50			8,861.50
Development Agreement Hovnanian College Park	39,376.00			39,376.00
Development Agreement Old Mill Estates	4,237.00			4,237.00
Development Agreement Rolling Meadows	20,000.00			20,000.00
Development Agreement VJ Russo Shrewsbury Chase	6,206.00			6,206.00
Development Agreement Woodbury Oaks Marlboro	12,356.00			12,356.00
Development Agreement Marlboro Plaza	90.00			90.00
Development Agreement 539 Cream Ridge		10,000.00	692.00	9,308.00
Relocation Assistance-Cheche (Bayshore)	8,864.72		8,864.72	0.00
Relocation Assistance-Daly (Bayshore)	7,056.00		7,056.00	0.00
Relocation Assistance-Smith (Bayshore)	766.64		766.64	0.00

COUNTY OF MONMOUTH

TRUST FUND

SCHEDULE OF OTHER TRUST FUND RESERVES

Description	Balance Dec. 31, 2003	Receipts/ Transfers	Disbursements	Balance Dec. 31, 2004
Accumulated Absence TR-PR CNTY	18.76	250,000.00	205,849.31	44,169.45
Accumulated Absence TR-PR DDS	13,654.88	50,000.00	19,875.03	43,779.85
Sheriff's Office Dedicated Revenue	38,286.80	21,242.24	27,894.36	31,634.68
MCCC/GLT Gifts	3,838.00	1,315.00	816.00	4,337.00
MCCC/JLM Gifts	787.75	2,557.53	522.24	2,823.04
Flex Spending - IAA FY 02/03	18,778.95		18,778.95	0.00
Maintenance Recovery Development Disability	566,000.00	137,000.00		703,000.00
Reserve for Escrow	954,730.08	16,381,626.45	16,340,054.64	996,301.89
M.C. Dependent Care Assistance Plan	1,366.03	92,045.00	82,849.83	10,561.20
Reserve for Trust A/C Control M.C.D.S.S.	236,675.45	4,649,268.82	4,705,671.94	180,272.33
County Library Fund	11,833,289.27	10,965,589.19	9,172,538.47	13,626,339.99
County Park System:				
Resale of Merchandise	7,028,659.77	6,491,997.47	5,721,624.45	7,799,032.79
County Health Fund	1,255,380.43	4,724,638.36	4,774,920.10	1,205,098.69
Liberty Triumphant Brick Fund	4,763.80		4,763.80	0.00
Flexible Spending - IAA, FY 04/05		106,898.00	99,029.77	7,868.23
Flexible Spending - IAA, FY 03/04	17,860.97	103,839.00	114,130.20	7,569.77
Cooperative Municipal Projects	1,996,464.00	2,000,000.00	22,126.00	3,974,338.00
HUD, Emergency Shelter, S-00-UC-34-0018	117,154.61	141,197.00	155,944.91	102,406.70
	\$ 54,099,131.13	82,449,613.39	69,809,339.20	66,739,405.32
	B		B-1	B
Taxes Receivable		\$ 27,744,701.84		
Non-Cash Adjustments		141,197.00		
Receipts		54,563,714.55		
		\$ 82,449,613.39		

Supplementary Information

COUNTY OF MONMOUTH**TRUST FUND****Exhibit B-16****SCHEDULE OF RESERVE FOR RETIREES HEALTH BENEFITS**

Balance December 31, 2003	<u>Ref.</u> B	\$ 51,984.23
Increased by:		
Receipts	B-1	<u>497,067.40</u>
		549,051.63
Decreased by:		
Disbursements	B-1	<u>484,523.11</u>
Balance December 31, 2004	B	<u><u>\$ 64,528.52</u></u>

Supplementary Information

COUNTY OF MONMOUTH**SCHEDULE OF DUE FROM COUNTY CLERK****Exhibit B-17**

	<u>Ref.</u>	
Balance December 31, 2003	B	\$ 40,930.00
Decreased by:		
Prior Year Adjustment		<u>40,930.00</u>
		-
Increased by:		
Due from County Clerk as of December 31, 2004		<u>28,956.00</u>
Balance December 31, 2004	B	<u><u>\$ 28,956.00</u></u>

SCHEDULE OF PREMIUM ON PURCHASE OF FHLB BONDS**Exhibit B-18**

	<u>Ref.</u>	
Balance December 31, 2003	B	\$ 15,570.50
Decreased by:		
Receipts	B-1	<u><u>\$ 15,570.50</u></u>

Supplementary Information

COUNTY OF MONMOUTH**GENERAL CAPITAL FUND****Exhibit C-2****SCHEDULE OF CASH**

	<u>Ref.</u>		
Balance December 31, 2003:			
Cash	C		\$56,466,468.20
Increased by Receipts:			
Budget Appropriations:			
Capital Improvement Fund	C-16	1,900,000.00	
Serial Bonds	C-10	25,000,000.00	
Accounts Receivable - State Agencies	C-4	4,324,245.04	
Reimbursement - Municipalities	C-7	504,081.29	
Reimbursement - NJDOT	C-1	3,036.50	
Reimbursement - Unearned Discount	C	18,244.25	
Premium on Sale of Bonds	C-1	<u>1,330,330.80</u>	
			<u>33,079,937.88</u>
			89,546,406.08
Decreased by Disbursements:			
Improvement Authorizations	C-14		<u>32,184,378.33</u>
Balance December 31, 2004:			
Cash	C		<u><u>\$57,362,027.75</u></u>

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH

	Balance Dec. 31, 2003	Receipts	Disbursements	Transfers		Balance Dec. 31, 2004
				From	To	
Fund Balance	\$ 3,683,154.70	1,333,367.30		650,000.00	1,774,342.23	6,140,864.23
Capital Improvement Fund	976,766.72	1,900,000.00		2,465,000.00		411,766.72
Contractors' Retainage	73,191.61					73,191.61
Reserve for Scrip Redemption	1,509.63					1,509.63
Accounts Receivable - Municipal		504,081.29		2,000,000.00		(1,495,918.71)
Accounts Receivable:						
State Agencies	(4,845,872.20)	4,324,245.04		7,700,000.00	673,656.41	(7,547,970.75)
Improvement Authorizations						
89-1	956,485.76					956,485.76
90-2	77,901.52		800.00			77,101.52
91-1	1,561,244.11			5,132.93		1,556,111.18
93-2	27,788.28		4,279.45			23,508.83
94-1	609,525.59		14,159.36			595,366.23
96-02	1,026,999.21		24,593.83			1,002,405.38
97-3	2,112,434.69		264,611.58	33,877.40		1,813,945.71
98-1	8,980,776.94		2,079,231.15	50,000.00		6,851,545.79
98-3	30,120.89			6,508.89		23,612.00
98-7	306,695.15					306,695.15
98-101	929,061.54		748,641.00			180,420.54
99-1	3,508,104.18		399,348.18			
99-2	203,790.88		203,790.88			
99-3	3,519.59		3,519.59			
99-101	618,382.94					618,382.94
00-1	2,116,745.78	600,000.00	1,593,877.91	87,027.68	83,877.40	1,035,840.19

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL CAPITAL CASH

	Balance Dec. 31, 2003	Receipts	Disbursements	Transfers		Balance Dec. 31, 2004
				From	To	
Improvement Authorizations (Continued)						
00-2	1,675,158.60	18,244.25	368,826.28	26,951.88		1,297,624.69
01-01	957,058.45	354,000.00	2,377,342.57	650,419.25	40,000.00	(1,676,703.37)
00-101	27,664.28		245.00			27,419.28
01-02	796,609.47		733,929.39			62,680.08
02-02	16,624,594.84	3,958,000.00	8,315,938.25		308,000.00	12,574,656.59
02-101	2,547,218.65		692,712.13	348,000.00		1,506,506.52
03-01	9,231,115.55	1,500,000.00	7,345,369.40	23,237.16		3,362,508.99
03-03	1,648,720.85			1,648,720.85		-
04-01		18,588,000.00	6,363,162.38		12,165,000.00	24,389,837.62
04-03			650,000.00		650,000.00	-
	<u>\$ 56,466,468.20</u>	<u>33,079,937.88</u>	<u>32,184,378.33</u>	<u>15,694,876.04</u>	<u>15,694,876.04</u>	<u>57,362,027.75</u>

Ref.

C

C

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-4

SCHEDULE OF ACCOUNTS RECEIVABLE - STATE AGENCIES

	Ref.	Total	Agricultural Commission				N.J. Educational Facility
			01-01	04-09	00-01	03-01	02-02
Balance December 31, 2003	C	\$ 4,845,872.20	650,419.25		1,065,452.95	1,825,000.00	1,305,000.00
Increased by:							
Ordinances	C-16	7,700,000.00		7,700,000.00			
Total Increase and Balances		12,545,872.20	650,419.25	7,700,000.00	1,065,452.95	1,825,000.00	1,305,000.00
Decreased by:							
Cancelled	C-14	673,656.41	650,419.25			23,237.16	
Receipts	C-2	4,324,245.04		1,979,779.40		1801762.84	542,702.80
		4,997,901.45	650,419.25	1,979,779.40	-	1,825,000.00	542,702.80
Balance December 31, 2004	C	\$ 7,547,970.75	-	5,720,220.60	1,065,452.95	-	762,297.20

Supplementary Information

COUNTY OF MONMOUTH
GENERAL CAPITAL FUND
SCHEDULE OF SCRIP REDEMPTION

Exhibit C-5

	<u>Ref.</u>	
	C	
Balance December 31, 2003 and 2004		<u>\$ 1,509.63</u>

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-6

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

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

	<u>Ref.</u>	<u>Total</u>	<u>9-1-95</u>	<u>8-1-97</u>	<u>7-15-99</u>	<u>7-15-01</u>	<u>7-15-02</u>
Balance December 31, 2003	C	\$16,515,000.00	400,000.00	2,920,000.00	4,320,000.00	4,810,000.00	4,065,000.00
Decreased by:							
State Appropriations	C-11	2,700,000.00	200,000.00	730,000.00	720,000.00	600,000.00	450,000.00
Balance December 31, 2004	C	\$13,815,000.00	200,000.00	2,190,000.00	3,600,000.00	4,210,000.00	3,615,000.00

Supplementary Information

COUNTY OF MONMOUTH**GENERAL CAPITAL FUND****Exhibit C-7****SCHEDULE OF MUNICIPAL EASEMENTS RECEIVABLE**

	<u>Ref.</u>	
Increased by:		
Ordinance Adopted	C-14	\$ 2,000,000.00
Decreased by:		
Cash Received	C-2	<u>504,081.29</u>
Balance December 31, 2004		<u><u>\$ 1,495,918.71</u></u>

Supplementary Information

COUNTY OF MONMOUTH**GENERAL CAPITAL FUND****Exhibit C-8****SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED**

	<u>Ref.</u>		
	C		
Balance December 31, 2003			\$ 258,812,288.18
Increased by:			
General Obligation Bonds Issued	C-10	25,000,000.00	
		<u>283,812,288.18</u>	
Decreased by:			
Budget Appropriations for:			
Refunding Sale	C-10	735,000.00	
General Obligation Bonds	C-10	25,020,000.00	
Green Acres Trust Loan - Other Programs	C-13	1,804,266.01	
Public School Facilities Loan Program	C-12	<u>233,216.38</u>	
		<u>27,792,482.39</u>	
Balance December 31, 2004	C		<u><u>\$ 256,019,805.79</u></u>

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-9

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION

UNFUNDED

Number	Improvement Description	Balance	2004 Authorizations	Increased by		Bonds Issued	Authorizations Cancelled	Balance
		Dec. 31, 2003		Bonds Refunded				Dec. 31, 2004
97-03	Various Improvements	\$ 1,302,122.60		32,877.40				1,335,000.00
98-01	Various Capital Improvements	5,420,000.00		50,000.00				5,470,000.00
99-01	Various Improvements	4,424,877.40		(83,877.40)				4,341,000.00
00-01	Various Improvements	4,851,000.00		(1,959,000.00)		600,000.00		2,292,000.00
01-01	Various Improvements	6,018,000.00		(580,000.00)		354,000.00		5,084,000.00
02-02	Various Improvements	27,727,000.00		(308,000.00)		3,958,000.00		23,461,000.00
03-01	Various Improvements	14,562,000.00		12,433,000.00		1,500,000.00	12,085,000.00	13,410,000.00
04-01	Various Improvements		49,200,000.00			18,588,000.00		30,612,000.00
		\$ 64,305,000.00	49,200,000.00	9,585,000.00		25,000,000.00	12,085,000.00	86,005,000.00

Ref.

C

C-14

C-10

C-14

C

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturity Date	Dec. 31, 2004		Interest Rate	Balance Dec. 31, 2003	Increased	Decreased	Balance Dec. 31, 2004
				Amount						
General Improvements	7/1/92	25,300,000.00				5.10%	\$ 2,200,000.00		2,200,000.00	-
General Improvements	9/1/95	23,000,000.00				4.50%	6,700,000.00		3,250,000.00	3,450,000.00
General Improvements	10/1/96	30,000,000.00	9/1/05	3,450,000.00		4.50%	18,750,000.00		14,450,000.00	4,300,000.00
			10/1/05	2,100,000.00		5.10%				
			10/1/06	2,200,000.00		5.10%				
General Improvements	8/1/97	33,000,000.00	8/1/05	2,200,000.00		4.30%	22,500,000.00		18,000,000.00	4,500,000.00
			8/1/06	2,300,000.00		4.40%				
						4.50%				
General Improvements	7/1/98	33,000,000.00				4.50%	23,005,000.00		2,705,000.00	20,300,000.00
			8/1/05	2,705,000.00		4.50%				
			8/1/06	2,705,000.00		4.50%				
			8/1/07	2,130,000.00		4.50%				
			8/1/08	2,130,000.00		4.50%				
			8/1/09	2,130,000.00		4.50%				
			8/1/10	2,130,000.00		4.50%				
			8/1/11	2,130,000.00		4.63%				
			8/1/12	2,130,000.00		4.75%				
			8/1/13	2,110,000.00		4.75%				
General Improvements	7/15/99	27,000,000.00	7/15/05-14	1,960,000.00		4.80%	21,560,000.00		1,960,000.00	19,600,000.00
General Improvements	7/15/00	30,000,000.00	7/15/05-06	2,125,000.00		4.75%	25,500,000.00		2,125,000.00	23,375,000.00
			7/15/07-15	2,125,000.00		5.00%				
General Improvements	7/15/01	30,000,000.00				4.00%	27,115,000.00		1,855,000.00	25,260,000.00
			7/15/05-07	2,105,000.00		4.00%				
			7/15/08-10	2,105,000.00		4.10%				
			7/15/11	2,105,000.00		4.20%				
			7/15/12	2,105,000.00		4.30%				
			7/15/13	2,105,000.00		4.40%				
			7/15/14	2,105,000.00		4.50%				
			7/15/15	2,105,000.00		4.60%				
			7/15/16	2,105,000.00		4.70%				

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturity Date	Dec. 31, 2004 Amount	Interest Rate	Balance Dec. 31, 2003	Increased	Decreased	Balance Dec. 31, 2004
General Improvements	7/15/02	40,000,000.00	7/15/05-08	2,000,000.00	3.25%	38,000,000.00		2,000,000.00	36,000,000.00
			7/15/09	3,250,000.00	3.40%				
			7/15/10	3,250,000.00	3.65%				
			7/15/11-13	3,250,000.00	4.00%				
			7/15/14	3,250,000.00	4.10%				
			7/15/15	3,250,000.00	4.20%				
			7/15/16	3,250,000.00	4.25%				
			7/15/17	2,000,000.00	4.35%				
					2.00%				
					3.00%				
General Improvements	3/1/03	40,000,000.00	3/1/05	2,315,000.00	3.00%	40,000,000.00		1,400,000.00	38,600,000.00
			3/1/06	2,790,000.00	4.00%				
			3/1/07	2,790,000.00	5.00%				
			3/1/08	2,790,000.00	4.00%				
			3/1/09	2,790,000.00	5.00%				
			3/1/10	2,790,000.00	2.40%				
			3/1/11	2,790,000.00	2.75%				
			3/1/12	2,790,000.00	4.00%				
			3/1/13	2,790,000.00	3.00%				
			3/1/14	2,790,000.00	3.10%				
Refunding Bonds	7/15/03	17,120,000.00	7/15/05	3,375,000.00	1.50%	17,210,000.00		3,325,000.00	13,885,000.00
			7/15/06	3,430,000.00	2.00%				
			7/15/07	3,500,000.00	2.375%				
			7/15/08	3,580,000.00	2.625%				
					1.50%				
					1.50%				
					2.00%				
					2.375%				
					2.625%				
					2.625%				

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturity Dec. 31, 2004		Interest Rate	Balance Dec. 31, 2003	Increased	Decreased	Balance Dec. 31, 2004		
			Date	Amount							
General Improvements	4/27/04	25,000,000.00	1/15/05	1,485,000.00	5.000%						
			1/15/06	2,640,000.00	4.000%						
			1/15/07	2,640,000.00	4.000%						
			1/15/08	1,410,000.00	5.000%		25,000,000.00		25,000,000.00		
			1/15/09	1,410,000.00	5.000%						
			1/15/10	1,185,000.00	5.000%						
			1/15/11	2,375,000.00	5.000%						
			1/15/12	2,375,000.00	5.000%						
			1/15/13	2,370,000.00	5.000%						
			1/15/14	2,370,000.00	4.000%						
			1/15/15	2,370,000.00	4.000%						
			1/15/16	2,370,000.00	4.000%						
Refunding Bonds	4/27/04	27,615,000.00	9/1/07	4,585,000.00	5.250%		27,615,000.00	100,000.00	27,515,000.00		
			9/1/08	4,785,000.00	5.250%						
			9/1/09	4,995,000.00	5.250%						
			9/1/10	5,195,000.00	5.000%						
			9/1/11	5,260,000.00	5.000%						
			9/1/12	2,695,000.00	5.000%						
									<u>\$ 242,540,000.00</u>	<u>52,615,000.00</u>	<u>53,370,000.00</u>
				Ref.	C	C-2,8	C-8	C			

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-11

SCHEDULE OF COUNTY COLLEGE SERIAL BONDS

CHAPTER 12, P.L. 1971

Date of Issue	Original Amount	Maturity Dec. 31, 2004		Interest Rate	Balance Dec. 31, 2003	Paid by Budget Appropriation	Balance Dec. 31, 2004
		Date	Amount				
9-1-95	\$ 2,000,000.00	9-01-05	\$ 200,000.00	4.40-4.50%	\$ 400,000.00	200,000.00	200,000.00
8-1-97	7,300,000.00	8-01-05 to 07	730,000.00	4.20-5.00%	2,920,000.00	730,000.00	2,190,000.00
7-15-99	7,200,000.00	7-15-05 to 09	720,000.00	4.75-4.80%	4,320,000.00	720,000.00	3,600,000.00
7-15-01	6,010,000.00	7-15-05 to 10	600,000.00	4.00-4.10%	4,810,000.00	600,000.00	4,210,000.00
		7-15-05 to 11	610,000.00	4.20%			
		7-15-05 to 11	450,000.00	3.25-4.00%			
7-15-02	4,515,000.00	7-15-05 to 12	465,000.00	4.00%	4,065,000.00	450,000.00	3,615,000.00
					<u>\$ 16,515,000.00</u>	<u>2,700,000.00</u>	<u>13,815,000.00</u>
				Ref.	C	C-6	C

Supplementary Information

COUNTY OF MONMOUTH**GENERAL CAPITAL FUND****Exhibit C-12****SCHEDULE OF NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY****PUBLIC SCHOOL FACILITIES LOAN ASSISTANCE PROGRAM**

	<u>Ref.</u>	
Balance December 31, 2003	C	\$ 2,573,103.22
Decreased by:		
Budget Appropriation for Principal Payment	C-8	<u>233,216.38</u>
Balance December 31, 2004	C	<u>\$ 2,339,886.84</u>

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

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

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

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-13

SCHEDULE OF GREEN ACRES LOAN PROGRAM

VARIOUS AGREEMENTS

	Ref.	Total	Clayton Park Ord. 88-05 1,645,125.83	Bayshore Park Ord. 93-02 3,472,677.84	Valley Stream and Monmouth Scout Camp Ord. 92-06 7,472,808.47	Fisherman's Cove Ord. 94-01 1,056,563.22	7 President's Park Ord. 95-01 52,009.60
Balance December 31, 2003	C	\$ 13,699,184.96					
Decreased by:							
Budget Appropriation	C-8	1,804,266.01	158,892.87	335,405.20	841,630.17	416,328.17	52,009.60
Balance December 31, 2004	C	\$ 11,894,918.95	1,486,232.96	3,137,272.64	6,631,178.30	640,235.05	-

Supplementary Information

COUNTY OF MONMOUTH**GENERAL CAPITAL FUND****Exhibit C-15****SCHEDULE OF CONTRACTORS RETAINAGE**

	<u>Ref.</u>	
	C	
Balance December 31, 2003 & 2004		<u>\$ 73,191.61</u>

SCHEDULE OF CAPITAL IMPROVEMENT FUND**Exhibit C-16**

	<u>Ref.</u>	
	C	
Balance December 31, 2003		\$ 976,766.72
Increased by:		
Budget Appropriation	C-2	<u>1,900,000.00</u>
		<u>2,876,766.72</u>
Decreased by:		
Appropriated for Improvements	C-14	<u>2,465,000.00</u>
Balance December 31, 2004	C	<u>\$ 411,766.72</u>

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-5

Sheet 1 of 2

OPERATING FUNDSCHEDULE OF CASH AND CASH EQUIVALENTS

Balance December 31, 2003	<u>Ref.</u> D		\$ 60,940,552.03
Increased by Receipts:			
Host Community Benefits Tax	D-9	1,765,173.40	
Landfill Closure Taxes	D-6	1,489,006.40	
Utility Fees	D-3	28,940,503.80	
Interest on Escrow Reserve	D-8	298,092.47	
Unanticipated Revenue	D-3	<u>1,240,803.27</u>	
Total Receipts			<u>33,733,579.34</u> 94,674,131.37
Decreased by Disbursements:			
Landfill Closure Taxes	D-7	980,417.98	
Host Community Benefits Tax	D-9	1,757,570.50	
Appropriations	D-4	23,407,319.15	
Appropriation Reserves	D-13	6,984,291.65	
Refunds of Haulers Deposits	D-12	43,723.85	
Receipts in Excess of Billings - Haulers	D-12	246,892.43	
Accrued Interest on Bonds and Notes		<u>112,920.64</u>	
			<u>33,533,136.20</u>
Balance December 31, 2004	D		<u>\$ 61,140,995.17</u>

Supplementary Information

COUNTY OF MONMOUTH**RECLAMATION CENTER UTILITY FUND****OPERATING FUND****SCHEDULE OF CASH AND CASH EQUIVALENTS****Exhibit D-5****Sheet 2 of 2**

	<u>Amount</u>
<u>Analysis of Cash and Cash Equivalents</u>	
<u>Cash Equivalents</u>	
N.J. Cash Management Fund	\$ 1,434,363.18
<u>Cash</u>	
Cash on Deposit with Banks	<u>59,706,631.99</u>
	<u><u>\$ 61,140,995.17</u></u>

Ref.

D

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-6

OPERATING FUND

SCHEDULE 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, 2003	D	\$ 942,767.03	1,024,992.44	(82,225.41)
Increased by:				
Charges	D-3	30,482,971.26	28,940,503.80	1,542,467.46
Total Balance and Increase		31,425,738.29	29,965,496.24	1,460,242.05
Decreased by:				
Closure Taxes Received	D-5	28,940,503.80	28,940,503.80	
Adjustment to Receivables		199,441.88	199,441.88	
Utility Taxes Received	D-5,7	1,552,293.47		1,552,293.47
Total Decreases		30,692,239.15	29,139,945.68	1,552,293.47
Balance December 31, 2004	D	\$ 733,499.14	825,550.56	(92,051.42)

Supplementary Information

COUNTY OF MONMOUTH

Exhibit D-7

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF DUE FROM HAULERS FOR

SOLID WASTE AND LANDFILL CLOSURE TAXES

	Ref.	Total	Solid Waste Recycling Tax \$1.50	Landfill Closure and Contingency Tax \$0.50	Solid Waste Service Tax \$1.10	Recovery Investment Tax \$4.00
Balance December 31, 2003	D-6	\$ (82,225.41)	1,868.01	49,391.95	(101,599.50)	(2,717.27)
Increased by:						
Transferred to Escrow	D-8	498,762.41			63,287.07	
Payments to State	D-5	1,043,705.05		251,935.82	728,482.16	
Total Increases		1,542,467.46	-	251,935.82	791,769.23	-
Total Increases and Balance		1,460,242.05	1,868.01	301,327.77	690,169.73	(2,717.27)
Decreased by:						
Transfer to Solid Waste Service Tax		63,287.07				
Taxes Received	D-6	1,489,006.40	431.04	252,286.85	730,618.09	1,239.24
		1,552,293.47	431.04	315,573.92	730,618.09	1,239.24
Balance December 31, 2004	D-6	\$ (92,051.42)	1,436.97	(14,246.15)	(40,448.36)	(3,956.51)
<u>Analysis of Utility Taxes</u>						
Balance December 31, 2003		\$ (82,225.41)				
Balance December 31, 2004		(92,051.42)				
Increase/(Decrease) in Balance		\$ 9,826.01				

Supplementary Information

COUNTY OF MONMOUTH**RECLAMATION CENTER UTILITY FUND****Exhibit D-8****OPERATING FUND****SCHEDULE OF LANDFILL CLOSURE TAX ESCROW**

	<u>Ref.</u>	
	D	\$ 18,225,933.56
Balance December 31, 2003		
Increased by Receipts:		
Transferred From Solid Waste and		
Landfill Closure Taxes	D-5	498,762.41
Interest Earned	D-3	<u>298,092.47</u>
		<u>796,854.88</u>
Balance December 31, 2004	D	<u><u>\$ 19,022,788.44</u></u>

SCHEDULE OF HOST COMMUNITY BENEFIT TAX PAYABLE**Exhibit D-9**

	<u>Ref.</u>	
	D	\$ 422,442.89
Balance December 31, 2003		
Increased by:		
Collections	D-5	<u>1,765,173.40</u>
		<u>2,187,616.29</u>
Decreased by:		
Cash Disbursements	D-5	<u>1,757,570.50</u>
Balance December 31, 2004	D	<u><u>\$ 430,045.79</u></u>

Supplementary Information

COUNTY OF MONMOUTH**RECLAMATION CENTER UTILITY FUND****Exhibit D-10****OPERATING FUND****SCHEDULE OF ACCRUED INTEREST ON BONDS AND NOTES**

	<u>Ref.</u>	
Balance December 31, 2003	D	\$ 469,523.65
Decreased by:		
Disbursements	D-5	<u>112,920.64</u>
Balance December 31, 2004	D	<u><u>\$ 356,603.01</u></u>

SCHEDULE OF RESERVE FOR ENVIRONMENTAL LIABILITY**Exhibit D-11**

	<u>Ref.</u>	
Balance December 31, 2004 and December 31, 2003	D	<u><u>\$ 7,000,000.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH**RECLAMATION CENTER UTILITY FUND****Exhibit D-12****OPERATING FUND****SCHEDULE OF HAULER DEPOSITS ON ACCOUNT**

Balance December 31, 2003	<u>Ref.</u> D		\$ 1,072,366.26
Decreased by:			
Receipts in Excess of Billings - Haulers		246,892.43	
Repayments	D-5	<u>43,723.85</u>	
			<u>290,616.28</u>
Balance December 31, 2004	D		<u><u>\$ 781,749.98</u></u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-13

SCHEDULE OF 2003 APPROPRIATION RESERVES

	<u>Balance Dec. 31, 2003</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
Reclamation Center:				
Salaries and Wages	\$ 525,017.79	525,017.79		525,017.79
Other Expenses	11,410,596.27	11,410,596.27	7,098,778.98	4,311,817.29
Total Reclamation Center	<u>\$ 11,935,614.06</u>	<u>11,935,614.06</u>	<u>7,098,778.98</u>	<u>4,836,835.08</u>
<u>Ref.</u>	D		D-5	D-1
Cash Disbursed			\$ 6,984,291.65	
Accounts Payable			<u>114,487.33</u>	
			<u>\$ 7,098,778.98</u>	

Supplementary Information

COUNTY OF MONMOUTH**RECLAMATION CENTER UTILITY FUND****Exhibit D-14****SCHEDULE OF ACCOUNTS PAYABLE****Ref.**

Balance December 31, 2003

\$ 9,812.45

Increased by:

Additional Accounts Payable Year 2004

114,487.33

Balance December 31, 2004

\$ 124,299.78

Supplementary Information

COUNTY OF MONMOUTH**RECLAMATION CENTER UTILITY FUND****Exhibit D-15****CAPITAL FUND****SCHEDULE OF CASH AND CASH EQUIVALENTS**

Balance December 31, 2003	<u>Ref.</u> D		\$ 4,934,005.88
Increased by:			
Earned Interest			<u>6,407.63</u>
			4,940,413.51
Decreased by:			
Reduction in Improvement Authorizations	D-18	41,719.05	
Interest Transferred to Operating		<u>6,407.63</u>	
			<u>48,126.68</u>
Balance December 31, 2004	D		<u><u>\$ 4,892,286.83</u></u>

Analysis of Cash and Cash Equivalents**Cash Equivalents**

N.J. Cash Management Fund

Bank of America Money Market

Cash

Cash on Deposit with Banks

<u>Amount</u>	
\$	1.00
	1.00
	<u>4,892,284.83</u>
\$	<u><u>4,892,286.83</u></u>

Supplementary Information

COUNTY OF MONMOUTH**RECLAMATION CENTER UTILITY FUND****Exhibit D-16****CAPITAL FUND****SCHEDULE OF FIXED CAPITAL****AUTHORIZED BUT NOT COMPLETED**

	<u>Ref.</u>	
	D	\$ 37,170,000.00
Balance December 31, 2003		
Decreased by:		
Cancel Improvement Authorizations		<u>750,000.00</u>
Balance December 31, 2004	D	<u><u>\$ 36,420,000.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

Exhibit D-17

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Description	Balance January 1, 2004		Paid or Charged	Balance Dec. 31, 2004	
	Funded	Unfunded		Funded	Unfunded
Reclamation Center:					
Various Capital Improvements	\$ 56,012.35		41,719.05	14,293.30	
Construction - Wetlands Mitigation Site	634,966.31				
Reclamation Center - Landfill Closure, Phase II	1,965,101.00				
	<u>\$ 2,656,079.66</u>	<u>-</u>	<u>41,719.05</u>	<u>14,293.30</u>	<u>-</u>

Supplementary Information

COUNTY OF MONMOUTH**RECLAMATION CENTER UTILITY FUND****Exhibit D-18****CAPITAL FUND****SCHEDULE OF FIXED CAPITAL**

<u>General Utility Property</u>	<u>Ref.</u>		
Land	\$	155,882.00	
Structures and Improvements		88,003.00	
Garage and Shop Equipment		10,373.00	
Stores Equipment		5,835.00	
Communication Equipment		10,685.00	
Total General Utility Property			270,778.00
<u>Landfill Operations</u>			
Land		350,159.00	
Structures and Improvements		159,419.00	
Roads		3,684.00	
Surveys		27,080.00	
Total Landfill Operations			540,342.00
Total Fixed Capital	D		\$ 811,120.00

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUNDSCHEDULE OF SERIAL BONDS

Purpose	Date of Issue	Original Issue	Maturity Date	Dec. 31, 2004 Amount	Interest Rate	Balance Dec. 31, 2003 \$	Increased	Decreased	Balance Dec. 31, 2004
Reclamation Center Utility Bonds	7-01-93	17,250,000.00	7/01/05	95,000.00	4.75%	8,460,000.00		8,460,000.00	
			7/01/06	100,000.00	4.75%				
			7/01/07	2,105,000.00	4.75%				
			7/01/08	2,065,000.00	4.80%				
			7/01/09	2,025,000.00	4.80%				
			7/01/10	1,980,000.00	4.80%				
Reclamation Center Utility Bonds	7-01-98	10,920,000.00	8/01/05	2,015,000.00	4.50%	6,040,000.00		2,060,000.00	3,980,000.00
			8/01/06	1,965,000.00	4.50%				
Reclamation Center Utility Bonds	7/15/2002	9,000,000.00	7/15/05-06	400,000.00	3.25%	8,600,000.00		400,000.00	8,200,000.00
			7/15/07-08	450,000.00	3.25%				
			7/15/09	450,000.00	3.40%				
			7/15/10	450,000.00	3.65%				
			7/15/11-13	800,000.00	4.00%				
			7/15/14	800,000.00	4.10%				
			7/15/15	800,000.00	4.20%				
			7/15/16	800,000.00	4.25%				
			7/15/17	800,000.00	4.35%		7,830,000.00		7,830,000.00
Reclamation Refunding Bonds	4/27/2004	7,830,000.00	9/1/07	2,010,000.00	5.25%				
			9/1/08	1,980,000.00	5.25%				
			9/1/09	1,940,000.00	5.25%				
			9/1/10	1,900,000.00	5.00%				
						\$ 23,100,000.00	7,830,000.00	10,920,000.00	20,010,000.00
						D		D-20a	D
					Ref.				

Supplementary Information

COUNTY OF MONMOUTH**RECLAMATION CENTER UTILITY FUND****Exhibit D-20****SCHEDULE OF DEFERRED RESERVE FOR AMORTIZATION**

	<u>Ref.</u>	
Balance December 31, 2003		\$ 13,320,000.00
Increased by:		
Payment of Bond Principal	D-20	<u>3,090,000.00</u>
Balance December 31, 2004		<u><u>\$ 16,410,000.00</u></u>

Supplementary Information

COUNTY OF MONMOUTH**RECLAMATION CENTER UTILITY FUND****Exhibit D-21****GRANT FUND****SCHEDULE OF CASH**

	<u>Ref.</u>	
Balance December 31, 2003	D	\$ 1,015,349.75
Decreased by Disbursements:		
Disbursements	D-23	<u>215,244.63</u>
Balance December 31, 2004	D	<u><u>\$ 800,105.12</u></u>

SCHEDULE OF GRANT REVENUE RECEIVABLE**Exhibit D-22**

	<u>Ref.</u>	
Balance December 31, 2004 and 2003	D	<u><u>\$ 2,061.86</u></u>

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-23

GRANT FUNDSCHEDULE OF ACCOUNTS PAYABLE

	<u>Ref.</u>	
Balance December 31, 2003	D	\$ 1,017,411.61
Decreased by:		
Cash Disbursed	D-21	<u>215,244.63</u>
Balance December 31, 2004	D	<u><u>\$ 802,166.98</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit F-1

OFFICE OF THE SURROGATESCHEDULE OF CASH - GENERAL ACCOUNT

	<u>Ref.</u>		
Balance December 31, 2003	F		\$ 20,359.28
Increased by:			
Collection of Fees	F-2	805,232.29	
Lawyer's Deposits	F-3	77,927.50	
Interest from Lawyer's Accounts	F-2	<u>143.09</u>	
			<u>883,302.88</u>
			903,662.16
Decreased by:			
Payments to County Treasurer:			
Dedicated Trust Fund	F-2	34,076.00	
Payments to County Treasurer	F-2	<u>842,050.76</u>	
			876,126.76
Refunds to Lawyer's	F-3	721.00	
Miscellaneous Disbursements	F-2	<u>2,148.46</u>	
			<u>2,869.46</u>
Balance December 31, 2004	F		<u>\$ 24,665.94</u>
Supplementary Information			

COUNTY OF MONMOUTH

Exhibit F-2

OFFICE OF THE SURROGATESCHEDULE OF DUE COUNTY TREASURER

Balance December 31, 2003	<u>Ref.</u> F		\$ 140.93
Increased by:			
Collections	F-1	805,232.29	
Fees Charged	F-3	72,902.00	
Interest from Lawyers' Account	F-1	<u>143.09</u>	
			<u>878,277.38</u>
			878,418.31
Decreased by:			
Payments to County Treasurer	F-1	842,050.76	
Dedicated Trust Fund		34,076.00	
Miscellaneous Disbursements	F-1	<u>2,148.46</u>	
			<u>878,275.22</u>
	F		
Balance December 31, 2004			<u>\$ 143.09</u>

SCHEDULE OF RESERVE FOR LAWYERS' FEES

Exhibit F-3

Balance December 31, 2003	<u>Ref.</u> F		\$ 20,218.35
Increased by:			
Deposits	F-1		<u>77,927.50</u>
			98,145.85
Decreased by:			
Fees Charged	F-2	72,902.00	
Refunds to Lawyer's	F-1	<u>721.00</u>	
			<u>73,623.00</u>
Balance December 31, 2004	F		<u>\$ 24,522.85</u>

Supplementary Information

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

Balance December 31, 2003	<u>Ref.</u> F	\$ 27,347,131.72
Increased by:		
Interest	708,156.94	
Deposits	<u>28,881,076.63</u>	<u>29,589,233.57</u>
		56,936,365.29
Decreased by:		
Withholdings	1,045.21	
Withdrawals	<u>27,320,846.74</u>	<u>27,321,891.95</u>
Balance December 31, 2004	F	<u><u>\$ 29,614,473.34</u></u>

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

Balance December 31, 2003	<u>Ref.</u> F	\$ 499.11
Increased by:		
Interest		<u>0.96</u>
Balance December 31, 2004	F	<u><u>\$ 500.07</u></u>

Supplementary Information

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

	<u>Ref.</u>	<u>General Account</u>	<u>Appropriation Account</u>
Balance December 31, 2003	G	\$ 4,774,643.08	419.43
Increased by Receipts:			
Interest Earned	G-6,7	53,125.58	10.38
Summons and Complaints	G-3	152,356.11	
Deposit on Sales	G-2	27,587,988.03	
Wage Execution	G-4	801,257.21	
Witness and Juror Fees	G-6		9,000.00
General Writs (Levies)	G-5	822,576.84	
Total Receipts		<u>29,417,303.77</u>	<u>9,010.38</u>
Total Receipts and Balance		<u>34,191,946.85</u>	<u>9,429.81</u>
Decreased by Disbursements:			
County Treasurer	G-2,3,4,5,7	1,466,815.00	
Summons and Complaints	G-3	19,183.57	
Deposit on Sales	G-2	28,562,334.30	
Wage Executions	G-4	738,184.28	
General Writs(Levies)	G-5	768,052.83	
Witness Fees	G-6		7,568.00
Total Disbursements		<u>31,554,569.98</u>	<u>7,568.00</u>
Balance December 31, 2004		<u>\$ 2,637,376.87</u>	<u>1,861.81</u>

Supplementary Information

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

Balance December 31, 2003	<u>Ref.</u> G		\$ 4,476,840.23
Increased by:			
Deposits on Sales		25,760,644.15	
Miscellaneous		<u>1,827,343.88</u>	
	G-1		<u>27,587,988.03</u>
			32,064,828.26
Decreased by:			
Disbursements	G-1	28,562,334.30	
Foreclosure Fees to County	G-1	<u>1,062,154.71</u>	
			<u>29,624,489.01</u>
Balance December 31, 2004	G		<u><u>\$ 2,440,339.25</u></u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit G-3****OFFICE OF THE SHERIFF****SCHEDULE OF FEES FOR SUMMONS AND COMPLAINTS**

Balance December 31, 2003	<u>Ref.</u> G		\$ 38,052.40
Increased by:			
Fees	G-1		<u>152,356.11</u>
			190,408.51
Decreased by:			
Payments to Attorneys	G-1	19,183.57	
Payments to County Treasurer	G-1	<u>133,184.32</u>	
			<u>152,367.89</u>
Balance December 31, 2004	G		<u><u>\$ 38,040.62</u></u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit G-4****OFFICE OF THE SHERIFF****SCHEDULE OF WAGE EXECUTION**

Balance December 31, 2003	<u>Ref.</u> G		\$ 147,391.46
Increased by:			
Receipts	G-1		<u>801,257.21</u>
			948,648.67
Decreased by:			
Wage Executions	G-1	738,184.28	
Payments to County Treasurer	G-1	<u>111,596.72</u>	
			<u>849,781.00</u>
Balance December 31, 2004	G		<u><u>\$ 98,867.67</u></u>

Supplementary Information

COUNTY OF MONMOUTH**Exhibit G-5****OFFICE OF THE SHERIFF****SCHEDULE OF GENERAL WRITS (LEVIES)**

Balance December 31, 2003	<u>Ref.</u> G		\$ 112,358.99
Increased by:			
Receipts	G-1		<u>822,576.84</u>
			934,935.83
Decreased by:			
Disbursements	G-1	768,052.83	
Payments to County Treasurer	G-1	<u>106,753.67</u>	
			<u>874,806.50</u>
Balance December 31, 2004	G		<u><u>\$ 60,129.33</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit G-6

OFFICE OF THE SHERIFFSCHEDULE OF RESERVE FOR APPROPRIATION ACCOUNTWITNESS FEES

Balance December 31, 2003	<u>Ref.</u> G		\$ 419.43
Increased by:			
Interest Earned	G-1	10.38	
County Budget	G-1	<u>9,000.00</u>	
			<u>9,010.38</u>
			9,429.81
Decreased by:			
Witness Expenses Paid	G-1		<u>7,568.00</u>
Balance December 31, 2004	G		<u>\$ 1,861.81</u>

Analysis of Balance

Reserve for Appropriation Account

\$ 1,064.81

Reserve for Cash on Hand for Witness Fees

797.00\$ 1,861.81

Supplementary Information

COUNTY OF MONMOUTH**Exhibit G-7****OFFICE OF THE SHERIFF****SCHEDULE OF INTEREST EARNED**

	<u>Ref.</u>	
Increased by:		
Interest Earned	G-1	<u>\$ 53,125.58</u>
Decreased by:		
Payments to County Treasurer	G-1	<u>\$ 53,125.58</u>

Supplementary Information

COUNTY OF MONMOUTH
OFFICE OF COUNTY ADJUSTER
SCHEDULE OF CASH

Exhibit H-1

Balance December 31, 2003	<u>Ref.</u> H		\$ 5,637.52
Increased by Receipts:			
Patients Care	H-2	6,613.00	
Interest		<u>37.07</u>	
			<u>6,650.07</u>
			12,287.59
Decreased by Disbursements:			
County Treasurer			<u>6,360.01</u>
Balance December 31, 2004	H		<u><u>\$ 5,927.58</u></u>
<u>Analysis of Balance</u>			
December 2004 Revenue Paid in 2005			\$ 920.42
Balance Held in Checking Acct.			5,000.00
December Interest paid in 2005			<u>7.16</u>
Totals			<u><u>\$ 5,927.58</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit H-2

OFFICE OF COUNTY ADJUSTER

SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2003</u>	<u>Net Charges</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2004</u>
Greenbrook Regional Center	\$ 1,170.00			1,170.00
New Lisbon	(566.00)			(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	9,404.00		160.00	9,244.00
Totowa	7,693.05			7,693.05
Woodbridge	3,111.39			3,111.39
Division of Developmental Disabilities	103,126.05	566.00		103,692.05
Hospital Indigency Program	13,766.41		395.00	13,371.41
Trenton and Forensic	1,070.33	3,873.00	3,873.00	1,070.33
Marlboro	13,512.55			13,512.55
Ancora	2,973.06	1,433.60	1,433.60	2,973.06
Rutgers		751.40	751.40	
Hagadorn				
Totals	\$ 169,441.38	6,624.00	6,613.00	169,452.38
Ref.	H		H-1	H

Supplementary Information

COUNTY OF MONMOUTH**MONMOUTH COUNTY CARE CENTER****Exhibit I-1****JOHN L. MONTGOMERY DIVISION****SCHEDULE OF CASH - GENERAL ACCOUNT****DECEMBER 31, 2004**

	<u>Ref.</u>	<u>Geriatric Unit</u>	<u>Young Adult</u>	<u>Total</u>
Balance December 31, 2003	I	(5,846.60)	0.00	(5,846.60)
Increased by:				
Patients Support		11,691,713.00	2,045,772.62	13,737,485.62
Total Receipts and Balance		11,685,866.40	2,045,772.62	13,731,639.02
Decreased by Disbursements:				
County Treasurer		11,561,349.26	2,031,657.99	13,593,007.25
Patient Trust Accounts		64,485.55	14,114.63	78,600.18
Other				0.00
		11,625,834.81	2,045,772.62	13,671,607.43
Balance December 31, 2004	I	60,031.59	0.00	60,031.59

Supplementary Information

COUNTY OF MONMOUTH**MONMOUTH COUNTY CARE CENTER****Exhibit I-2****JOHN L. MONTGOMERY DIVISION****SCHEDULE OF PATIENT ACCOUNTS RECEIVABLE****DECEMBER 31, 2004**

	<u>Ref.</u>	<u>Geriatric Unit</u>	<u>Young Adult</u>	<u>Total</u>
Balance December 31, 2003	I	\$1,403,189.70	300,904.51	1,704,094.21
Increased by:				
Charges for Patient Care		11,830,221.31	1,980,241.04	13,810,462.35
Total Increase and Balance		13,233,411.01	2,281,145.55	15,514,556.56
Decreased by Disbursements:				
Collections	I-1	11,691,713.00	2,045,772.62	13,737,485.62
		11,691,713.00	2,045,772.62	13,737,485.62
Balance December 31, 2004	I	\$1,541,698.01	235,372.93	1,777,070.94

Supplementary Information

COUNTY OF MONMOUTH**MONMOUTH COUNTY CARE CENTER****Exhibit I-3****JOHN L. MONTGOMERY DIVISION****SCHEDULE OF PATIENT TRUST FUNDS****DECEMBER 31, 2004**

	<u>Ref.</u>	<u>Geriatric Unit</u>	<u>Young Adult</u>	<u>Total</u>
Balance December 31, 2003	I	<u>\$ 60,729.55</u>	<u>4,753.35</u>	<u>65,482.90</u>
Increased by Receipts:				
Collections		94,808.40	24,855.54	119,663.94
Petty Cash		<u>1,000.00</u>		<u>1,000.00</u>
		<u>95,808.40</u>	<u>24,855.54</u>	<u>120,663.94</u>
Decreased by Disbursements:				
Charges for Patient Care		<u>89,153.18</u>	<u>25,528.98</u>	<u>114,682.16</u>
Balance December 31, 2004	I	<u><u>\$ 67,384.77</u></u>	<u><u>4,079.91</u></u>	<u><u>71,464.68</u></u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit J-1

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

	<u>Ref.</u>	
	J	
Balance December 31, 2003		\$ 12,852.20
Increased by Receipts:		
Patients Support		<u>10,131,497.97</u>
Total Receipts and Balance		10,144,350.17
Decreased by Disbursements:		
County Treasurer	9,971,916.52	
Other Disbursements	<u>166,123.78</u>	
Total Disbursements		<u>10,138,040.30</u>
Balance December 31, 2004	J	<u>\$ 6,309.87</u>

Supplementary Information

COUNTY OF MONMOUTH

Exhibit J-2

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

	<u>Ref.</u>	
Balance December 31, 2003	J	\$ 1,351,321.63
Increased by Receipts:		
Charges for Patient Care		<u>10,249,170.56</u>
Total Receipts and Balance		<u>11,600,492.19</u>
Decreased by Disbursements:		
Collections	J-1	<u>10,131,497.97</u>
Balance December 31, 2004	J	<u><u>\$ 1,468,994.22</u></u>

Supplementary Information

COUNTY OF MONMOUTH

MONMOUTH COUNTY CARE CENTER

GERALDINE L. THOMPSON DIVISION

SCHEDULE OF PATIENTS TRUST ACCOUNTS

Exhibit J-3

	<u>Ref.</u>	
Balance December 31, 2003	J	\$ 54,079.20
Increased by:		
Receipts		105,244.74 159,323.94
Decreased by:		
Disbursements		112,562.69
Balance December 31, 2004	J	\$ 46,761.25

Supplementary Information

COUNTY OF MONMOUTH

DEPARTMENT OF PARKS AND RECREATION

Exhibit K-1

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

	Balance Dec. 31, 2003	Receipts	Disbursed		Balance Dec. 31, 2004
			Treasurer	Other	
Revenue - County Treasurer	0	12,928,512.04	12,928,512.04		-
Revenue Refunds	0	392,733.63		392,733.63	-
Service Charges	6,588.06	119,897.96		108,537.22	17,948.80
Sales Tax	-	104,008.57		104,008.57	-
Checking Account Balance	2,500.00				2,500.00
Interest	10.86	6,960.94		6,961.80	10.00
Change Fund	52,975.00	49,025.00		48,495.00	53,505.00
Cash Donations	-	22,596.98		22,596.98	-
Resident State Fish License	-	18,047.00		18,047.00	-
Non-Resident State Fish License	-	1,665.00		1,665.00	-
Boundless Playground Grant	-	36,000.00		36,000.00	-
Utility Right of Way Lease	-	6,489.17		6,489.17	-
Boat Contract Deposits	272,357.38	(14,684.28)		1,833.00	255,840.10
	<u>\$ 334,431.30</u>	<u>13,671,252.01</u>	<u>12,928,512.04</u>	<u>747,367.37</u>	<u>329,803.90</u>

Ref.

K

K-2

K

Supplementary Information

COUNTY OF MONMOUTH**DEPARTMENT OF PARKS AND RECREATION****Exhibit K-2****Sheet 1 of 2****SCHEDULE OF REVENUES****YEAR ENDED DECEMBER 31, 2004**

	<u>Ref.</u>	
Administration		\$ (3,808.06)
Baysholm		5,685.00
Bayshore Waterfront Park		5,363.00
Bel-Aire Golf Center		970,543.77
Ceramics/Pottery		203,706.81
Charleston Springs Golf Course		2,484,355.55
Clayton		4,956.20
Community/Urban Rec.		4,401.50
Crosswick Creek Park		21,627.29
Cultural Services		462,151.19
Deep Cut Gardens		24,195.55
Dorbrook		24,598.53
East Freehold Showground		58,825.55
Equestrian		142,049.44
Freehold Rec. Area		5,100.00
Hartshorne		10,844.20
Henry Hudson Trail		5,192.48
Holmdel Park		57,820.81
Hominy Hill Golf Course		1,960,892.53
Howell Golf Course		1,206,018.31
Huber Woods		5,213.93
Longstreet Farm		65,322.95
Manasquan Reservoir		127,149.26
Manasquan River Stream		6,312.00
Miscellaneous		1,421.30
Monmouth County Fair		350,927.88
Monmouth Cove Marina		700,468.81
Mt. Mitchell		4,871.61
Nature Interpretation		161,624.84
Outdoor Recreation		129,461.07
Performing Arts		138,325.70
Perrineville Lake Park		6,684.00
Pinebrook Golf Course		705,056.05
Seven Presidents Park		550,539.61
Shark River Golf Course		1,287,354.20

COUNTY OF MONMOUTH**DEPARTMENT OF PARKS AND RECREATION****Exhibit K-2
Sheet 2 of 2****SCHEDULE OF REVENUES****YEAR ENDED DECEMBER 31, 2004**

	<u>Ref.</u>	
Shark River Park		27,800.75
Sports & Fitness		647,349.74
Sunnyside Recreation		2,303.16
Tatum Park		11,750.02
Therapeutic Recreation		68,501.69
Thompson Park		54,110.62
Turkey Swamp Park		193,835.80
Visitor's Services - Administration		1,267.93
Volunteers, Public Relations		6,646.50
Walnford		7,927.97
Wolf Hill Rec. Area		11,765.00
Total Revenue - Treasurer	K-1	<u><u>\$ 12,928,512.04</u></u>

Supplementary Information

COUNTY OF MONMOUTH
OFFICE OF THE PROSECUTOR
STATEMENT OF CASH

Exhibit M-1

	<u>Total</u>	<u>Emergency Fund</u>	<u>Extradition Fund</u>	<u>Confidential Fund</u>
Increased by Receipts:				
Monmouth County Treasurer	\$ 56,978.79	3,478.79	3,500.00	50,000.00
Expenses Advances Return	3,768.45	0.00	378.75	3,389.70
Total Receipts	<u>60,747.24</u>	<u>3,478.79</u>	<u>3,878.75</u>	<u>53,389.70</u>
Decreased by Disbursements				
Fund Expenses	56,891.12	3,040.60	460.82	53,389.70
County Treasurer	3,831.12	413.19	3,417.93	
Total Disbursements	<u>60,722.24</u>	<u>3,453.79</u>	<u>3,878.75</u>	<u>53,389.70</u>
Balance December 31, 2004	<u>\$ 25.00</u>	<u>25.00</u>		

Supplementary Information

COUNTY OF MONMOUTH**OFFICE OF THE COUNTY CLERK****Exhibit O-1****SCHEDULE OF CASH**

	<u>Ref.</u>	
Balance December 31, 2003	O	\$ 3,127,505.24
Increased by Receipts:		
County Revenue	O-2	18,791,018.85
Interest	O-2a	22,623.00
Realty Transfer Fees	O-2b	48,093,989.37
Dedicated Recording Fees	O-2c	490,320.00
Lawyer's Deposits	O-3	3,874,367.48
Trade Name Fees - State's Share	O-4	66,825.00
Deposits for Election Recounts	O-5	750.00
Total Receipts		<u>71,339,893.70</u>
Total Receipts and Balance		<u>74,467,398.94</u>
Decreased by Disbursements:		
Payments to County Treasurer:		
County Revenue	O-2	21,801,242.76
Payments to Treasurer - Interest	O-2a	22,354.29
Realty Transfer Fees	O-2b	48,093,989.37
Miscellaneous		11,232.66
Lawyers Deposits Refunded	O-3	8,961.40
Trade-Names - State's Share	O-4	67,400.00
Dedicated Recording Fees	O-2c	502,294.00
Payment of Election Recount Funds		21,507.00
Total Disbursements		<u>70,528,981.48</u>
Balance December 31, 2004	O	<u>\$ 3,938,417.46</u>

Supplementary Information

COUNTY OF MONMOUTH**OFFICE OF THE COUNTY CLERK****Exhibit O-2****SCHEDULE OF DUE TO COUNTY TREASURER****FOR COUNTY REVENUE**

Balance December 31, 2003	<u>Ref.</u> O		\$ 2,567,774.72
Increased by:			
County Revenue	O-1	18,791,018.85	
Charges to Lawyer's Accounts	O-3	<u>3,917,093.47</u>	
Total Receipts			<u>22,708,112.32</u>
			25,275,887.04
Decreased by:			
Payment to County Treasurer	O-1		<u>21,801,242.76</u>
Due to County treasurer	O		<u><u>\$ 3,474,644.28</u></u>

SCHEDULE OF DUE TO COUNTY TREASURER**FOR INTEREST EARNED ON CLERK'S DEPOSITS****Exhibit O-2a**

Balance December 31, 2003	<u>Ref.</u> O		\$ 1,409.83
Increased by:			
Interest Earned	O-1		<u>22,623.00</u>
			24,032.83
Decreased by:			
Payment to County Treasurer	O-1		<u>22,354.29</u>
Balance December 31, 2004	O		<u><u>\$ 1,678.54</u></u>

Supplementary Information

COUNTY OF MONMOUTH**OFFICE OF THE COUNTY CLERK****Exhibit O-2b****SCHEDULE OF REALTY TRANSFER FEES****DUE COUNTY TREASURER****Ref.**

Increased by:		
Receipts	O-1	\$ 48,093,989.37

Decreased by:		
Payment to County Treasurer	O-1	<u>\$ 48,093,989.37</u>

SCHEDULE OF DEDICATED RECORDING FEES**DUE COUNTY TREASURER****Exhibit O-2c****Ref.**

Balance December 31 2003	O	\$ 40,930.00
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Increased by:		
Receipts	O-1	<u>490,320.00</u>
		531,250.00

Decreased by:		
Payment to County Treasurer	O-1	<u>502,294.00</u>

Balance December 31, 2004	O	<u>\$ 28,956.00</u>
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Supplementary Information

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

	<u>Ref.</u>		
Balance December 31, 2003	O	\$ 423,943.04	
Less: Lawyer's Accounts Receivable	O	<u>13,032.28</u>	410,910.76
Increased by:			
Collections	O-1		<u>3,874,367.48</u>
			4,285,278.24
Decreased by:			
Charges	O-2	3,917,093.47	
Lawyer's Deposits Refunded	O-1	<u>8,961.40</u>	
			<u>3,926,054.87</u>
Balance December 31, 2004			
Lawyer's Deposits	O	385,256.65	
Less: Lawyer's Accounts Receivable	O	<u>26,033.28</u>	
			<u>\$ 359,223.37</u>

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

	<u>Ref.</u>		
Balance December 31, 2003			\$ 4,550.00
Increased by:			
Trade Name Fees Collected - State Share	O-1		<u>66,825.00</u>
			71,375.00
Decreased by:			
Payments to Secretary of State	O-1		<u>67,400.00</u>
Balance December 31, 2004			<u>\$ 3,975.00</u>
Supplementary Information			

COUNTY OF MONMOUTH**OFFICE OF THE COUNTY CLERK****Exhibit O-5****SCHEDULE OF DEPOSITS FOR ELECTION RECOUNTS**

	<u>Ref.</u>	
Balance December 31, 2003	O	\$ 20,757.00
Increased by:	O-1	
Deposits		<u>750.00</u>
		21,507.00
Decreased by:		
Disbursements	O-1	<u>\$ 21,507.00</u>

Supplementary Information

COUNTY OF MONMOUTH**TUBERCULOSIS CONTROL PROGRAM****Exhibit P-1****SCHEDULE OF CASH - GENERAL ACCOUNT**

Balance December 31, 2003	<u>Ref.</u> P		\$5,983.43
Increased by Receipts:			
Supplies and Medicine		8,994.00	
Interest		<u>18.59</u>	
			<u>9,012.59</u>
			14,996.02
Decreased by Disbursements:			
Payments to Treasurer			<u>13,477.48</u>
Balance December 31, 2004	P		<u><u>\$1,518.54</u></u>

COUNTY OF MONMOUTH
SUPPLEMENTARY INFORMATION
FEDERAL AND STATE FINANCIAL ASSISTANCE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2004

Robert A. 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.
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RICHARD J. HELLENBRECHT, JR., C.P.A., P.S.A.

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 04-04

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 04-04 State Grant Compliance Supplement* that are applicable to each of its major federal and state programs for the year ended December 31, 2004. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County of Monmouth's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and New Jersey OMB Circular 04-04. Those standards, OMB Circular A-133 and New Jersey OMB Circular 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major 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 state programs for the year ended December 31, 2004.

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 state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04.

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

This report is intended solely for the information and use of the County's management and Board of Chosen Freeholders, others within the organization, the Division of Local Government Services, Department of Community Affairs, State of New Jersey, 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.

ROBERT A. HULSART AND COMPANY

June 17, 2005

SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2004

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, FFY 01	16.575	1020-100-066-1020-142-YCJS-6010	1/1/02	12/31/03	\$ 144,465.74	112,343.55	
VICTIMS ASSISTANCE, FFY 03	16.575	1020-100-066-1020-142-YCJS-6010	4/1/04	3/31/05	40,321.59	66,852.38	
DCJ-SANE, V-72-00	16.575	N/A	5/1/02	9/30/03	7,076.59	-	
DCJ-SANE, V-24-02	16.575	1020-100-066-1020-142-YCJS-6010	9/1/03	9/30/04	51,130.00	45,955.00	
DCJ-WTC Counseling	16.575	N/A	10/1/01	9/30/04	17,220.00	87,062.00	
MULTI-NARCOTICS FORCE 2003	16.579	1020-100-066-1020-157-YOPR-6010	1/1/03	12/31/03	45,000.00	31,014.31	
MULTI-NARCOTICS FORCE 2004	16.579	1020-100-066-1020-157-YOPR-6010	1/1/04	12/31/04	133,597.00	133,244.23	
MEAGAN'S LAW, FFY 02	16.592	N/A	8/1/03	7/31/04	35,634.00	26,256.98	
DIVISION OF STATE POLICE:							
HAZMAT EMERGENCY PREPAREDNESS	20.703	N/A	N/A	N/A	-	2,960.00	
HOMELAND SECURITY GRANT, PHASE II FY 2003	16.007	N/A	7/1/03	4/30/05	10,371.95	155,685.47	
STATE HOMELAND SECURITY, PHASE II CANINE UNIT	16.007	N/A	7/1/03	4/30/05	-	43,999.81	
STATE DOMESTIC PREPAREDNESS, FY 2002	16.007	N/A	7/1/03	6/30/04	282,087.44	651,519.03	
DOMESTIC PREPAREDNESS EQUIPMENT	16.007	N/A	3/28/02	3/27/05	3,859.65	3,859.65	
CERT, CY 2003	83.564	100-066-1200-851-YEMR-6110	1/1/03	12/31/03	16,882.63	32,451.46	
CERT, MCOEM CY 2003	83.564	1200-100-066-1200-851-YEMR-6110	1/1/03	12/31/03	-	3,963.27	
SLAHOP Program	16.710	1200-100-066-1200-845-YEMR-6110	N/A	N/A	28,935.53	44,699.74	
HSGP, FY 2004	97.004	N/A	4/20/04	4/20/06	-	14,388.00	
DIVISION OF HIGHWAY & TRAFFIC SAFETY:							
SAFE CARGO	20.600	N/A	10/1/03	9/30/04	6,108.00	6,108.00	
UNDERAGE ALCOHOL ENFORCEMENT	16.727	N/A	6/21/04	9/30/04	25,000.00	25,000.00	
					847,690.12	1,487,362.88	
US DEPARTMENT OF JUSTICE							
COPS MORE	16.726	N/A	12/1/95	12/31/00	159,531.73	197,377.13	
					159,531.73	197,377.13	
NEW JERSEY JUVENILE JUSTICE COMMISSION							
BULLYING PREVENTION	16.548	1500-100-066-1500-025-YSAC-6010	10/1/03	9/30/04	133,000.00	110,838.00	
JAIBG - 4-01	16.523	N/A	10/1/02	9/30/03	20,896.57	-	
JAIBG - 03-13	16.523	N/A	1/1/04	12/31/04	108,618.92	147,716.00	
JAIBG - 2-13	16.523	N/A	10/1/03	9/30/04	68,789.44	35,304.66	
					331,304.93	293,858.66	

COUNTY OF MONMOUTH
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2004

Federal C.F.D.A. Number	Federal Grantor/Pass Through Grantor Program Title	Pass-Through Entity ID Number	Grant Period		Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
			From	To			
DEPARTMENT OF TRANSPORTATION							
20.509	SECTION 5311, 2003 FTA (FEDERAL TRANSIT AUTHORITY)	N/A	7/1/02	6/30/03	2,025.00	5,105.54	
20.509	SECTION 5311, 2004 FTA (FEDERAL TRANSIT AUTHORITY)	N/A	7/1/03	6/30/04	119,536.55	54,182.04	
20.509	SECTION 5311, 2005 FTA (FEDERAL TRANSIT AUTHORITY)	N/A	7/1/04	6/30/05	-	30,071.05	
20.205	RESURFACING PROGRAM '01, MONMOUTH COUNTY - 3 NJ INSTITUTE OF TECHNOLOGY/NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:	N/A	9/20/01	12/31/02			
20.514	SUBREGIONAL TRANSPORTATION PLANNING 2004	N/A	7/1/03	6/30/04	99,058.00	56,500.41	
20.514	SUBREGIONAL TRANSPORTATION PLANNING 2004 (Subregional)	N/A	7/1/03	6/30/04	37,071.47	61,679.62	
20.514	SUBREGIONAL TRANSPORTATION PLANNING 2005	N/A	7/1/04	6/30/05	-	23,995.84	
20.514	SUBREGIONAL TRANSPORTATION PLANNING 2005	N/A	7/1/03	6/30/05	9,488.91	3,296.02	
20.514	SUBREGIONAL TRANSPORTATION PLANNING, ASBURY PARK STUDY	N/A	7/1/94	6/30/96	4,961.90	1,513.50	
20.007	MANASQUAN BRIDGE	N/A	12/30/03	12/31/05	-	85,809.51	
20.007	HALLS MILLS ROAD SCOPING STUDY	N/A	8/9/00	8/9/03	30,867.45	35,007.09	
20.007	BRIDGE SCOPING PROJECT	N/A	1/2/02	1/2/05	25,015.76	3,205.57	
20.007	BRIDGE SCOPING PROJECT 0-10	N/A	11/1/97	10/31/99	40,131.68	102,013.45	
20.007	BRIDGE SCOPING PROJECT	N/A	2/1/98	1/31/00	16,766.40	3,376.91	
20.207	BRIDGE SCOPING PROJECT	N/A	11/1/98	10/31/02	32,242.17	20,382.80	
20.516	BRIDGE SCOPING PROJECT	N/A	9/25/00	6/30/02	10,769.79	28.25	
20.205	JARC, BROKER EXPANSION, FY2000	N/A	N/A	N/A	342,816.17	319,695.14	
20.205	TRAFFIC SIGN REPLACEMENT/UPGRADE	N/A	7/25/03	8/1/05	-	535,508.43	
20.205	SIDEWALK SAFETY PROJECT, MON CO-5	N/A	8/8/03	12/31/05	133,468.56	133,468.56	
20.106	BAYSHORE FERRY TERM, PHASE 2A FEDERAL AVIATION ADMINISTRATION-MON. EXECUTIVE AIRPORT	N/A	N/A	N/A	-	254,721.85	
					904,219.81	1,729,561.58	
NEW JERSEY DEPARTMENT OF HUMAN SERVICES							
93.667	DIVISION OF YOUTH & FAMILY SERVICES:	7570-100-054-7570-388-1111-6130	1/1/03	12/31/03	-	1,730.22	
93.667	YOUTH DETENTION CENTER CY2003 YOUTH DETENTION CENTER CY2004	7570-100-054-7570-388-1111-6130	1/1/04	12/31/04	38,954.00	33,158.86	
17.207	DIVISION OF FAMILY DEVELOPMENT:						
17.207	WORK FIRST NEW JERSEY CY03	7550-100-054-7550-308-1111-6030	1/1/03	12/31/03	265,541.65	210,843.92	
17.207	WORK FIRST NEW JERSEY CY04	7550-100-054-7550-308-1111-6030	1/1/04	12/31/04	335,069.35	348,299.67	
14.195	SPECIAL INITIATIVE & TRANSPORTATION PROGRAM	7550-100-054-7550-308-1111-6030	7/1/04	6/30/05	161,085.65	39,030.45	
93.217	WELFARE TO WORK, SECTION 8	7550-100-054-7550-327-1111-6030	1/1/00	12/31/00	-	1,000.00	
93.217	TITLE IV-D REIMBURSEMENT AGREEMENT FY 2003	7550-100-054-C214-173-1111-6110	10/1/02	9/30/03	81,966.02	-	
93.217	TITLE IV-D REIMBURSEMENT AGREEMENT FY 2004	7550-100-054-C214-173-1111-6110	10/1/03	9/30/04	222,817.18	260,400.56	
14.231	TITLE IV-D REIMBURSEMENT AGREEMENT FY 2005	7550-100-054-C214-173-1111-6110	10/1/04	9/30/05	-	75,980.89	
	HOMELESS CY2003	7550-100-054-7550-072-1111-6030	1/1/03	12/31/03	2,417.25	3,462.43	
	HOMELESS CY2004	7550-100-054-7550-072-1111-6030	1/1/04	12/31/04	101,566.74	105,046.13	
					1,209,417.84	1,078,953.13	

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2004

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	1/1/04	12/31/04	1,945,711.96	2,395,732.68	
CAREGIVER ASSISTANCE PROGRAM/NJ EASE HOME CARE:							
MEDICAID CASE MANAGEMENT	93.256	N/A	7/1/03	6/30/04	586,040.00	665,175.83	
PORSCHÉ GRANT, CY 2002	93.994	4535-315-6140	1/1/02	12/31/02		(895.00)	
PORSCHÉ GRANT, CY 2003	93.994	4220-100-046-4535-129-J002-6140	7/1/03	6/30/04	203,047.00	139,504.72	
PORSCHÉ GRANT, CY 2004	93.994	4220-100-046-4535-129-J002-6140	7/1/04	6/30/05	46,725.00	87,351.48	
HEALTHY BY TWO IMMUNIZATION, CY 2003	93.185	02-100-046-4784-117-6120-2012	1/1/03	12/31/03	21,388.00	7,509.00	
HEALTHY BY TWO IMMUNIZATION, CY 2004	93.185	02-100-046-4784-117-6120-2012	1/1/04	12/31/04	64,914.00	84,763.32	
BIOTERRORISM, FY'03	93.283	100-046-4L04-360-J002-6120	8/31/02	8/30/03	143,036.00	8,787.34	
BIOTERRORISM, FY'04	93.283	4230-100-046-4L10-357-J002-6120	8/31/03	8/30/04	170,176.00	370,474.61	
BIOTERRORISM, FY'05	93.283	4230-100-046-4L10-357-J002-6120	8/31/04	8/30/05	189.00	97,518.13	
					3,181,226.96	3,855,922.11	
NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION & ENERGY							
RAMANESSIN STUDY, RP04-014	66.460	03-100-042-4801-442-6110	8/2/03	6/30/05	11,872.27	38,603.66	
					11,872.27	38,603.66	
NEW JERSEY DEPARTMENT OF LABOR							
WORKFORCE INVESTMENT ACT PY01	17.267	N/A	7/1/01	6/30/02	-	351,605.49	
WORKFORCE INVESTMENT ACT PY02	17.267	N/A	7/1/02	6/30/03	1,798,431.95	980,377.37	
WORKFORCE INVESTMENT ACT PY03	17.267	N/A	7/1/03	6/30/04	1,550,403.80	1,168,836.47	
WORKFORCE INVESTMENT ACT PY04	17.267	N/A	7/1/04	6/30/05	-	351,764.81	
JTPA PY 99, WELFARE-TO-WORK	17.253	062-4545-100-285-00	7/13/99	6/30/00	86,209.00	-	
					3,435,044.75	2,852,584.14	
US DEPARTMENT OF COMMERCE							
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION:							
SEXUAL ASSAULT NURSE EXAMINER, SEXUAL ASSAULT RESEARCH TEAM	11.552	N/A	10/1/01	9/30/04	2,646.00	465.00	
					2,646.00	465.00	

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2004

Federal C.F.D.A. Number	Federal Grantor/Pass Through Grantor Program Title	Pass-Through Entity ID Number	Grant Period From To	Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
14.193	TOWNSHIP OF NEPTUNE HOUSING AUTHORITY: PUBLIC HOUSING DRUG ELIMINATION PROGRAM 2002-2004	N/A	8/1/02 3/31/04	114,000.00	64,735.40	
14.193	ASBURY PARK HOUSING AUTHORITY: PUBLIC HOUSING DRUG ELIMINATION PROGRAM 2002-2004, NENQ	N/A	8/1/02 3/31/04	133,000.00	138,075.28	
14.193	PUBLIC HOUSING DRUG ELIMINATION PROGRAM 2002-2004, SWNQ	N/A	8/1/02 3/31/04	169,000.00	141,916.42	
14.241	DOVER TWP/MCDSS, HOPWA FY02	N/A	ongoing	342,378.98	328,365.35	
14.241	DOVER TWP/MCDSS, HOPWA FY03	N/A	7/1/03 6/30/05	320,868.02	316,767.65	
14.228	DOVER TWP/MCDSS, HOPWA FY03	N/A	ongoing	3,605,921.58	3,695,331.70	
14.169	COMMUNITY DEVELOPMENT BLOCK GRANT	N/A	10/1/03 9/30/04	25,107.00	25,107.00	
14.231	HOUSING COUNSELING FY03	N/A	ongoing	90,757.31	155,944.91	
14.238	EMERGENCY SHELTER GRANTS	N/A	ongoing	201,940.00	199,153.00	
14.239	SHELTER + CARE	N/A	ongoing	862,661.18	1,566,140.71	
	HOME INVESTMENT PARTNERSHIP PROGRAM			5,865,634.07	6,631,537.42	
DIVISION OF SOCIAL SERVICES						
14.156	HOUSING AND URBAN DEVELOPMENT: LOW INCOME HSG ASSISTANCE PROGRAM	N/A	1/1/04 12/31/04	16,667,421.64	16,927,017.96	
93.563	TITLE IV-D: CHILD SUPPORT	N/A	1/1/04 12/31/04	1,276,958.00	1,307,182.00	
				17,944,379.64	18,234,199.96	
ADMINISTRATION COSTS RELATING TO						
93.667	PUBLIC ASSISTANCE PROGRAMS:	N/A	1/1/04 12/31/04	2,916,490.00	2,916,490.00	
93.778	SOCIAL SERVICE BLOCK GRANT	N/A	1/1/04 12/31/04	4,021,017.00	5,560,307.00	
93.020	TITLE XIX, MEDICAL ASSISTANCE	N/A	1/1/04 12/31/04	1,113,768.00	1,533,243.00	
93.021	TITLE IVA, TANF	N/A	1/1/04 12/31/04	441,697.00	441,697.00	
93.023	TITLE IVF, WFNJ	N/A	1/1/04 12/31/04	1,740,043.00	2,413,042.00	
	TOTAL ADMINISTRATION COSTS			10,233,015.00	12,864,779.00	
US DEPARTMENT OF HEALTH AND HUMAN SERVICES						
93.558	DIVISION OF FAMILY DEVELOPMENT: TANF	N/A	1/1/04 12/31/04	4,133,854.00	3,687,805.00	
93.026	REFUGEE RESETTLEMENT PROGRAM	N/A	1/1/04 12/31/04	2,042.00	2,042.00	
				4,135,896.00	3,689,847.00	
16.543	NATIONAL CHILDREN'S ALLIANCE	N/A	1/1/04 12/31/04	30,000.00	21,153.67	
16.543	PROGRAM DEVELOPMENT GRANT	N/A	1/1/02 12/31/02	-	4,214.56	
	PROGRAM DEVELOPMENT GRANT			30,000.00	25,368.23	

COUNTY OF MONMOUTH

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2004

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			
US DEPARTMENT OF AGRICULTURE							
DIVISION OF FAMILY DEVELOPMENT:							
FOOD STAMPS	10.551	N/A	1/1/04	12/31/04	4,010,694.00	4,010,694.00	
NRCS, RCE-EQIP/EAP, ORGANIC BLUEBERRY	10.913	N/A	N/A	N/A	-	1,550.00	
FOODBANK OF MON. AND OCEAN COUNTIES-YOUTH FARMSTAND PROGRAM	10.500	N/A	N/A	N/A	404.94	6,908.31	
					<u>4,011,098.94</u>	<u>4,019,152.31</u>	
TOTAL FEDERAL FINANCIAL ASSISTANCE					<u>\$52,302,978.06</u>	<u>56,999,572.21</u>	<u>-</u>

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2004

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
<u>NEW JERSEY TRANSIT CORPORATION</u>						
CASINO GRANT CY 03		N/A	1/1/03 12/31/03	\$ 595,335.61	143,549.96	
CASINO GRANT CY 04		N/A	1/1/04 12/31/04	989,677.40	1,377,901.03	
TIMETABLE DISTRIBUTION, FY2003		N/A	7/1/02 6/30/03	23.56	-	
TIMETABLE DISTRIBUTION, FY2004		N/A	7/1/03 6/30/04	10,000.00	5,991.98	
TIMETABLE DISTRIBUTION, FY2005		N/A	7/1/04 6/30/05	-	4,778.14	
JARC, BROKER EXPANSION, FY2000		100-082-2919-011-U999-6110	9/25/00 6/30/02	9,693.42	25.43	
				<u>1,604,729.99</u>	<u>1,532,246.54</u>	
<u>FEDERAL TRANSIT ADMINISTRATION</u>						
SEC. 5311, FY 2003		N/A	7/1/02 6/30/03	675.00	2,513.79	
SEC. 5311, FY 2004		N/A	7/1/03 6/30/04	39,845.52	26,677.38	
SEC. 5311, FY 2005		N/A	7/1/04 6/30/05	-	14,702.46	
				<u>40,520.52</u>	<u>43,893.63</u>	
<u>DEPARTMENT OF TRANSPORTATION</u>						
NJ INSTITUTE OF TECHNOLOGY/NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY: TRANSPORTATION TRUST FUND:						
CAPITAL TRANSPORTATION PROGRAM 1996		6320-480-078-6320-496-TCAP-6010	1/1/96 Ongoing	-	51,728.43	-
CAPITAL TRANSPORTATION PROGRAM 1997		6320-480-078-6320-607-TCAP-6010	1/1/97 Ongoing	-	6,272.63	-
CAPITAL TRANSPORTATION PROGRAM 1998		6320-480-078-6320-W45-TCAP-6010	1/1/98 Ongoing	-	107,170.38	-
CAPITAL TRANSPORTATION PROGRAM 2000		6320-480-078-6320-AA7-TCAP-6010	1/1/00 Ongoing	-	1,196,493.85	410.42
CAPITAL TRANSPORTATION PROGRAM 2001		6320-480-078-6320-AC9-TCAP-6010	1/1/01 Ongoing	-	2,164,367.35	16,018.27
CAPITAL TRANSPORTATION PROGRAM 2002		6320-480-078-6320-AC9-TCAP-6010	N/A	-	286,213.90	42,775.43
ANNUAL TRANSPORTATION PROGRAM 2002		6320-480-078-6320-AG4-TCAP-6010	N/A	-	1,971,393.96	32,288.84
ANNUAL TRANSPORTATION PROGRAM 2003		6320-480-078-6320-AG4-TCAP-6010	N/A	-	-	57,128.40
ANNUAL TRANSPORTATION PROGRAM 2004		6320-480-078-6320-AG4-TCAP-6010	N/A	4,534,000.00	-	4,760.70
ANNUAL TRANSPORTATION PROGRAM 2005		6320-480-078-6320-AG4-TCAP-6010	N/A	-	54,327.61	121.59
LOCAL BRIDGE REHAB, FY 2000		6320-480-078-6320-AA6-TCAP-6010	N/A	-	5,382,271.58	180,067.85
1999 BRIDGE BOND PROGRAM		572-078-6220-035-TCAP-6010	7/1/01 12/31/04	100,114.58	100,113.35	-
MILLSTONE INTERSECTION IMPROVEMENT PROJECT		00-480-078-6320-AA9-6010	N/A	<u>4,634,114.58</u>	<u>11,320,353.04</u>	<u>333,571.50</u>
<u>NEW JERSEY DEPARTMENT OF LABOR</u>						
WIA, Women 21st, Distance		N/A	7/1/01 6/30/02	-	7,637.05	
WIA, PY01, WFNJ		N/A	7/1/01 6/30/02	-	143,084.24	
WIA, PY02, WFNJ		N/A	7/1/02 6/30/03	135,999.00	338,727.61	
WIA, PY03, WFNJ		N/A	7/1/03 6/30/04	24,292.00	264,987.08	
WIA, PY04, WFNJ		N/A	7/1/04 6/30/05	-	330,722.42	
WIA, PY01, Workforce Incentive Board		N/A	7/1/01 6/30/02	-	4,193.98	
WIA, WIB, PY02		N/A	7/1/03 6/30/04	-	13,391.27	
WIA, WIB, PY03		N/A	7/1/04 6/30/05	40,000.00	64,290.31	
WIA, WDP, PY04		N/A	7/1/04 6/30/05	-	5,820.16	
WIA, WDP, SWF Basic Skill		N/A	7/1/01 6/30/02	77,436.00	15,218.56	
WIA, WDP, SWF Basic Skill		N/A	7/1/02 6/30/03	193,822.00	136,874.52	
WIA, WDP, SWF Basic Skill		N/A	7/1/03 6/30/04	-	118,707.56	
				<u>471,549.00</u>	<u>1,443,654.76</u>	

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2004

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		4275-100-046-4110-262-1004-6110	1/1/04	1,649,469.04	1,493,047.26	
OFFICE ON AGING DONATIONS		N/A	N/A	73,191.67	-	
TITLE III-OFFICE ON AGING, VETERAN'S GRANT		8050-100-022-8050-035-F157-6130	7/1/03	18,365.33	-	
NJ LEASE CAREGIVERS, CY2003		100-046-4107-335-1004-6110	9/30/02	11,807.00	18,338.95	
CCFED, Waiver, Case Management		N/A	N/A	20,800.00	-	
ALCOHOL SERVICES PLAN CY 03		4240-760-046-4219-001-1002-6110	1/1/03	353,056.00	218,827.85	
ALCOHOL SERVICES PLAN CY 04		4240-100-046-4219-024-1002-6110	1/1/04	856,960.00	1,022,640.59	
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2003		4230-100-046-4798-307-1002-6010	1/1/03	-	44,006.00	
PUBLIC HEALTH PRIORITY FUNDING GRANT, CY 2004		4230-100-046-4798-307-1002-6010	1/1/04	-	74,093.39	
LINGS, INFO TECH INFRA 2003		02-100-046-4797-307-6120	7/1/02	-	4,552.00	
TOBACCO SETTLEMENT AWARD GRANT		4240-100-046-4213-130-1002-6110	10/1/00	2,400.00	-	
WEST NILE VIRUS SURVEILLANCE EQUIPMENT		N/A	N/A	6,809.40	6,809.40	
DECONTAMINATION TRAILER		4788-371-6110	5/1/03	-	74,990.00	
HEALTHCARE TERRORISM PREPAREDNESS EXERCISE		4230-100-046-4805-362-1002-6140	7/1/04	-	3,363.78	
RIGHT TO KNOW GRANT, CY 2003		4230-100-046-4771-105-1002-6110	1/1/03	3,771.25	309.00	
RIGHT TO KNOW GRANT, CY 2004		4230-100-046-4771-105-1002-6110	1/1/04	11,313.75	15,085.00	
HOSPITAL/EMS PREPAREDNESS		4788-371-6110	5/1/03	-	20,737.40	
				3,007,943.44	2,996,800.62	
DEPARTMENT OF HUMAN SERVICES						
DIVISION OF YOUTH & FAMILY SERVICES:		7570-100-054-7570-388-1111-6130	1/1/03	-	5,040.27	
HUMAN SERVICES ADVISORY COUNCIL CY03		7570-100-054-7570-388-1111-6130	1/1/04	64,659.00	55,921.77	
HUMAN SERVICES ADVISORY COUNCIL CY04		7570-100-054-7570-380-1111-6130	4/1/02	-	191,110.05	
SSEDRG 911 RESOURCE CENTER		7570-100-054-7570-361-1111-6130	1/1/04	7,201.00	7,327.00	
FAMILY COURT, GRANT-IN-AID CY04		7550-100-054-7550-308-1111-6030	1/1/03	217,261.35	172,508.67	
DIVISION OF FAMILY DEVELOPMENT:		7550-100-054-7550-308-1111-6030	1/1/04	274,147.65	284,972.46	
WORK FIRST NEW JERSEY CY03		7550-100-054-7550-308-1111-6030	7/1/04	131,797.35	31,934.01	
WORK FIRST NEW JERSEY CY04		7550-100-054-7550-072-1111-6030	1/1/03	12,624.75	18,083.50	
SPECIAL INITIATIVE & TRANSPORTATION PROGRAM		7550-100-054-7550-072-1111-6030	1/1/04	530,460.26	548,632.33	
HOMELESS CY03		7700-100-054-5820-029-1111-6130	7/1/03	6,000.00	4,981.17	
HOMELESS CY04		7700-100-054-5820-029-1111-6130	7/1/04	-	1,710.77	
MENTAL HEALTH BOARD FY2004		7700-100-054-5840-029-1111-6130	1/1/03	36,070.00	12,801.08	
MENTAL HEALTH BOARD FY2005		7700-100-054-5840-029-1111-6130	1/1/04	255,717.15	304,433.02	
DIVISION OF MENTAL HEALTH SERVICES:						
PROJECT TRANSITION/PATH CY 03		7700-100-054-5840-029-1111-6130	1/1/03	10,394.67	212.98	
PROJECT TRANSITION/PATH CY 04		7700-100-054-5840-029-1111-6130	1/1/04	32,718.79	40,492.84	
COUNTY INTERAGENCY COORDINATING COUNSEL:						
CASE ASSESSMENT RESOURCE TEAMS CY2003		7700-100-054-5840-029-1111-6130	1/1/04	1,500.00	1,500.00	
CASE ASSESSMENT RESOURCE TEAMS CY2004		7700-100-054-5840-029-1111-6130	N/A	1,580,551.97	1,681,661.92	
MICA TRAINING						

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2004

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						
SANE, FY 2000; STATE APPROPRIATION		1020-100-066-1020-321-YCJS-6010	7/1/99	-	2,675.53	
DIVISION OF CRIMINAL JUSTICE:			ongoing			
BODY ARMOUR REPLACEMENT FUND, FY 1999		1020-718-066-1020-001-YCJS-6120	7/1/99	-	48.16	
BODY ARMOUR REPLACEMENT FUND, FY 2000		1020-718-066-1020-001-YCJS-6120	7/1/00	-	61.53	
BODY ARMOUR REPLACEMENT FUND, FY 2001		1020-718-066-1020-001-YCJS-6120	N/A	-	12,502.10	
BODY ARMOUR REPLACEMENT FUND, FY 2002		1020-718-066-1020-001-YCJS-6120	N/A	-	41,300.81	
BODY ARMOUR REPLACEMENT FUND, FY 2003		1020-718-066-1020-001-YCJS-6120	N/A	49,596.20	7,540.70	
BODY ARMOUR REPLACEMENT FUND, FY 2003		1020-100-066-1020-305-YINV-6110	6/16/02	39,340.00	23,973.00	
INSURANCE FRAUD REIMBURSEMENT PROGRAM		1020-100-066-1020-314-YCJS-6120	N/A	-	6.68	
FUNDING FOR LAW ENFORCEMENT OFFICER TRAINING PRGS.						
DIVISION OF STATE POLICE:						
TERRORISM ASSESSMENT PROGRAM		1200-100-066-1200-537-YEMR-6110	7/1/01	-	293.00	
TERRORISM INCIDENT ANNEX		1200-100-066-1200-727-YEMR-6110	N/A	-	140.25	
HURRICANE EVACUATION RESOURCE		1200-100-066-1200-726-YEMR-6110	N/A	-	9,803.82	
SPECIAL NEEDS PLANNING GRANT		1200-100-066-1200-726-YEMR-6110	N/A	-	501.00	
HAZ MAT EMERG PREP CY'03		1200-100-066-1200-726-YEMR-6110	3/1/03	88,936.20	98,846.58	
NJ DEPARTMENT OF HUMAN SERVICES						
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE CY'02		2000-100-082-C001-044-U999-6010	1/1/02	15,635.69	(37,335.87)	
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE CY'03		2000-100-082-C001-044-U999-6010	1/1/03	358,236.00	172,710.40	
NJ GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE CY'04		2000-100-082-C001-044-U999-6010	1/1/04	221,637.44	469,815.49	
				595,509.13	605,190.02	
DEPARTMENT OF ENVIRONMENTAL PROTECTION						
COUNTY ENVIRONMENTAL HEALTH ACT, CY2002		02-495-042-4855-001	1/1/02	33,771.75	30,789.00	
COUNTY ENVIRONMENTAL HEALTH ACT, CY2003		03-495-042-4855-001	1/1/03	256,511.00	171,908.12	
COUNTY ENVIRONMENTAL HEALTH ACT, CY2004		03-495-042-4855-001	1/1/04	111,629.00	123,388.97	
CLEAN COMMUNITIES PROGRAM CY 2003		4900-765-042-4900-005-VCMC-6010	1/1/03	-	44,151.37	
CLEAN COMMUNITIES PROGRAM CY 2004		4900-765-042-4900-005-V42Y-3020	1/1/04	64,744.20	20,612.83	
RECYCLING PROGRAM PLAN		4900-752-042-4900-005-VCMB-6010	6/1/97	-	617.07	
RECYCLING PROGRAM PLAN		4900-752-042-4900-005-VREK-6010	2/1/99	-	290.37	
RECYCLING PROGRAM PLAN - DONATIONS		4900-752-042-4900-006-VRER-6010	1/1/96	5,505.00	5,622.00	
MUNICIPAL STORMWATER REGULATION PROGRAM		4900-752-042-4900-006-VRER-6010	3/1/04	7,500.00	-	
SCRAP TIRE MANAGEMENT FUND		04-100-042-4850-118-6110	1/1/01	-	17,987.25	
PHASE I WMP, WMA #12		4850-100-042-4850-099-V3MB-6110	7/12/00	144.00	8.00	
WTPW/RSWMP		4900-758-042-4900-000-000-000	N/A	-	28,368.25	
SOLID WASTE GRANT, FY 2000		4900-758-042-4900-000-000-000	1/1/03	-	7,311.22	
SOLID WASTE SERVICES GRANT TAX - 2001-2002		4900-758-042-4900-000-000-000	9/1/03	-	207,933.41	
				479,804.95	658,987.86	

COUNTY OF MONMOUTH

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

State Grantor/Pass Through Grantor/ Program Title	Pass-Through Entity ID#	State Account Number	Grant Award From To	Cash Received	Program Expenditures	Non-reimbursable Interest on Grants
DEPARTMENT OF COMMUNITY AFFAIRS						
HOMELINESS PREVENTION PROGRAM, LINKAGES FY 2004		03-100-022-8020-099-F408-6130	8/1/03 7/31/04	49,305.00	49,305.00	
DCR REC. OPFOR. FOR INDIV. W/ DISABILITIES (MCOOH) & (MCOEANS)		00-100-022-8050-035-F157-6120-0001	1/1/01 12/31/01	-	833.33	
SMART GROWTH MANAGEMENT PLAN, RTE. 9, FY2000		00-100-022-8070-039-FFFF-6120	1/1/00 12/31/01	26,000.00	50,000.00	
CROSS ACCEPTANCE		04-100-022-8049-006-FFFF-6120	5/5/04 5/5/05	10,000.00	544.00	
SMART FUTURE PLANNING		8049-100-02-8049-006-FFFF-6110	6/30/03 6/30/05	75,000.00	-	
DCR REC. OPFOR. FOR INDIV. W/ DISABILITIES-CONSUMER		04-100-022-8050-035-F157-6120-0001	1/1/04 12/31/04	5,393.00	4,911.73	
ADVISORY COUNCIL OF THE DISABLED				165,698.00	105,594.06	
NEW JERSEY JUVENILE JUSTICE COMMISSION						
STATE COMMUNITY PARTNERSHIP CY 03		1500-100-066-1500-134-YSAC-6010	1/1/03 12/31/03	-	43,545.10	
STATE COMMUNITY PARTNERSHIP CY 04		1500-100-066-1500-134-YSAC-6010	1/1/04 12/31/04	399,830.00	344,986.66	
FAMILY COURT CY 03		1500-100-066-1500-021-YSAC-6010	1/1/03 12/31/03	-	20,695.00	
FAMILY COURT CY 04		1500-100-066-1500-021-YSAC-6010	1/1/04 12/31/04	169,385.00	164,832.00	
MONMOUTH COUNTY JUVENILE DETENTION CENTER:		1500-100-066-1500-032-YSAC-6010	7/1/03 6/30/04	132,750.00	234,437.56	
STATE FACILITY EDUCATION ACT FY 2004		1500-100-066-1500-032-YSAC-6010	7/1/04 6/30/05	94,500.00	71,911.87	
STATE FACILITY EDUCATION ACT FY 2005				796,465.00	880,408.19	
NEW JERSEY STATE LIBRARY						
YOUTH DETENTION CENTER, FY'96		5070-100-034-5070-024-H510-6010	12/14/95 ongoing	-	31.61	
YOUTH DETENTION CENTER, FY'97		2541-100-074-2541-014-SSSS-6030	1/1/97 12/31/97	-	162.94	
YOUTH DETENTION CENTER, FY'98		N/A	1/1/98 12/31/98	-	503.54	
HUBS YEAR 3, 2000-2001		N/A	5/1/00 4/30/01	-	127.00	
HUBS YEAR 6, 2004-0848		52-0-5415000-561000	7/1/03 6/30/04	35,107.00	50,744.00	
				35,107.00	51,569.09	
DIVISION OF SOCIAL SERVICES						
GENERAL ASSISTANCE		N/A	1/1/04 12/31/04	6,023,034.00	6,062,867.00	
CHILD SUPPORT		N/A	1/1/04 12/31/04	1,149,262.00	1,176,463.00	
TANF		N/A	1/1/04 12/31/04	3,720,465.00	4,191,883.00	
WORK FIRST NEW JERSEY		N/A	1/1/04 12/31/04	611,711.00	561,992.00	
ADMINISTRATION COSTS OF PUBLIC ASSISTANCE PROGRAMS:		N/A	1/1/04 12/31/04	1,572,310.00	1,572,310.00	
MEDICAL ASSISTANCE		N/A	1/1/04 12/31/04	1,669,824.00	1,669,824.00	
GENERAL ASSISTANCE		N/A	1/1/04 12/31/04	441,697.00	441,697.00	
WORK FIRST NEW JERSEY		N/A	1/1/04 12/31/04	420,811.00	420,811.00	
FOOD STAMP PROGRAM		N/A	1/1/04 12/31/04	15,609,114.00	16,097,847.00	

COUNTY OF MONMOUTH

SCHEDULE OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2004

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
<u>MISCELLANEOUS STATE PROGRAMS</u>						
DONATIONS-MON. CTY. SHERIFF'S K-9 UNIT		1000-100-066-1000-042-YOAG-5825	9/10/98 12/31/99	544.02	-	
NCA - PROGRAM DEVELOPMENT GRANT		N/A	1/1/02 12/31/02	-	485.54	
NIDA/RCE - JERSEY FRESH, CY 2003		3330-100-010-3330-091-CCCC-6131	5/1/03 12/31/03	1,329.00	661.08	
NJ HISTORIC COMMISSION-NEWS VIDEO PROJECT		2540-100-074-2540-114-S003-6110	4/1/03 6/30/04	5,425.00	4,912.40	
NJ HISTORIC COMMISSION-NEWS VIDEO PROJECT		2540-100-074-2540-114-S003-6110	4/1/04 6/30/05	7,298.02	6,059.02	
<u>NJ STATE POLICE</u>						
OFFICE OF EMERGENCY MANAGEMENT:				-	102.25	
HAZMAT DATABASE		1200-100-066-1200-703-YEMR-6110	N/A N/A	-	189.74	
EVACUATION EXERCISE		1200-100-066-1200-726-YEMR-6110	N/A N/A	-	291.99	-
<u>TOTAL STATE FINANCIAL ASSISTANCE</u>				<u>\$29,117,341.80</u>	<u>37,523,404.32</u>	<u>333,571.50</u>

COUNTY OF MONMOUTH
NOTES TO SCHEDULES OF FEDERAL AND STATE
FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2004

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 1, 1996 through December 31, 2004 has been calculated to be a total of \$5,125,689.97. For the period January 1, 2004 through December 31, 2004, interest earned totaled \$333,571.50. 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
FEDERAL AND STATE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2004

COUNTY OF MONMOUTH
STATUS OF PRIOR YEAR FINDINGS

None

COUNTY OF MONMOUTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AND STATE FINANCIAL ASSISTANCE PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2004

COUNTY OF MONMOUTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS
YEAR ENDED DECEMBER 31, 2004

Summary of Auditor's Results

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

<u>Name of Federal Program</u>	<u>CFDA Number</u>
<u>Federal Type A Programs</u>	
NJDHSS Office on Aging	93.667
NJDHHS DFD TANF	93.202
USHUD Low Income Housing Assistance Program	14.156
DSS Social Services Block Grant Administration Costs	93.667
DSS Title XIX Medical Assistance Administration Costs	93.778
<u>Federal Type B Programs</u>	
USHUD Dover Township MCDSS/Hopwa	14.241
MCDSS/Hopwa	14.241
USHUD APHA & TNHA:	
PHDEP (NENQ)	14.193
PHDEP (SWNQ)	14.193
PHDEP	14.193
NJDOT:	
Traffic Sign Replacement/Upgrade	20.205
Sidewalk Safety Project Monmouth County – 5	20.205
Bayshore Ferry Terminal Phase 2A	20.205
USDOT Monmouth Executive Airport	20.106

- 8) The threshold used for distinguishing between Type A and B programs was \$1,709,987 and \$170,999 respectively.
- 9) The County of Monmouth qualified as a low risk auditee.

Findings-Financial Statement Audit**Reportable Conditions**

None

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

None

COUNTY OF MONMOUTH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
STATE PROGRAMS
YEAR ENDED DECEMBER 31, 2004

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

NJDHSS Office on Aging
 NJDHSS Alcohol Services Plan
 DSS General Assistance Administration Costs

State Type B Programs

NJDOT Millstone Intersection Improvement Project
 NJDHS/DFD Homeless
 NJDHSS Public Health Priority Funding Grant
 NJDEP & E Solid Waste Grant FY 2000
 Solid Waste Services Grant Tax 2001/2002

- 8) The threshold used for distinguishing between Type A and B programs was \$1,125,702 and \$112,570 respectively.
- 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 PRIOR AUDIT FINDINGS
FEDERAL AND STATE PROGRAMS
YEAR ENDED DECEMBER 31,2004

None

COUNTY OF MONMOUTH
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2004

On June 17, 2005, 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, 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.

The audit did not and could not determine the character of services 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 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. 40A: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."

RECOMMENDATIONS

2004

Division of Social Services

04-01:

Finding: During audit inquiry, it was communicated to the auditors that there were instances of missing equipment and funds, and weak internal controls at the Outreach offices located in Neptune, in early 2005.

Problems were noted concerning missing computer equipment, petty cash shortages and unauthorized issuance of EBT cards that are intended for client benefits.

The Finance Officer of the Social Services department, John Hutchenson, was aware of the problems associated with the Neptune Outreach offices and communicated that to the audit firm. Measures have already been put in place to rectify the problems and enhance the internal controls, which are discussed in the recommendations.

Recommendation: The Finance Officer of the Social Services department has instituted the following changes and procedures in order to resolve the identified problems (the Corrective Action Plan as prepared by Monmouth County is attached to this report as an addendum):

Petty Cash – Petty cash will be maintained in a lock box in a locked cabinet. Only two personnel, the Office Manager and Social Work Supervisor will have keys to the lock box and cabinet.

Computer Equipment – A server originally kept in the first floor conference room has been relocated to a supervisor's office which can only be accessed by a keypad system. An enhanced lock has also been installed on the conference room door.

EBT Cards – New locks have been installed on the drawer used to secure the EBT cards and access to the reception area has been restricted by workers. The reception area is now locked during operating hours. Personnel issuing EBT cards have been assigned individual logon/logoff ID's and logoff the system after each card is "pinned".

FOLLOW-UP ON PRIOR YEAR AUDIT FINDINGS

2003

Corrective action was taken on finding 03-01 regarding blank pre-signed checks at the Department of Corrections, and the corrective action was satisfactory.

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.

MONMOUTH COUNTY CORRECTIVE ACTION PLAN

Audit Report for the Year Ended December 31, 2004

Finding # 04-01: Monmouth County Division of Social Services

1. **Description:** Computer Equipment, Petty Cash, and EBT cards (which are used to distribute benefits to clients) were subjected to theft and unauthorized use at the Division of Social Services Outreach offices located in Neptune, New Jersey, due to weak internal controls at that location.
2. **Analysis:** The Finance Officer of the Division of Social Services informed the auditors, upon inquiry, that misappropriation of assets had occurred at the Outreach Offices. The loss of assets was attributed to weak controls that would allow for unauthorized access to these assets by any employee working in the Outreach Offices. These misappropriations would likely not have occurred if access had been restricted to the employees who have direct responsibilities relating to these assets.
3. **Corrective Action :** The Finance Officer of the Division of Social Services has already put procedures in place to enhance the internal controls over these assets, as follows:
 - Computer Equipment** - Equipment originally kept in the first floor conference room has been relocated to a supervisor's office that can only be accessed by a keypad security code. An enhanced lock has also been placed on the conference room door to limit access to the room.
 - Petty Cash** - Petty cash will be maintained in a lock box in a locked cabinet at all times when not being used. Only two employees will have access to the petty cash, that being the Office Manager and the Social Work Supervisor.
 - EBT Cards** – New locks have been installed on the drawers used to secure the EBT cards. Access to the reception area where the drawer is located has been restricted only to authorized employees. The reception area is locked during operating hours. All employees who distribute the EBT cards have a unique identification code for logon and logoff purposes so all transactions can be traced to a specific user. Users must logon and logoff each time a card is issued or "pinned".
4. **Implementation Date:** The controls have already been implemented and the Finance Officer of the Division of Social Services has been instructed to communicate with the Department of Finance to advise that the improved controls are operating effectively.
5. **Name of Contact Person Responsible for Corrective Action:** Mark E. Acker, Monmouth County Director of Finance.