

COUNTY OF MONMOUTH, NEW JERSEY

YEAR ENDED DECEMBER 31, 2010

FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION

with

INDEPENDENT AUDITOR'S REPORTS

and

COMMENTS AND RECOMMENDATIONS

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# Hutchins, Farrell, Meyer & Allison, P.A.

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying regulatory-basis financial statements of the County of Monmouth, County of Monmouth, New Jersey ("County") as of December 31, 2010 and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed as financial statement exhibits in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of the County for the year ended December 31, 2009 were audited by other auditors whose report dated June 27, 2010 expressed an adverse opinion in accordance with generally accepted accounting principles in the United States of America and unqualified on a regulatory basis.

Except as discussed in the following paragraph, we conducted our audit 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 in compliance with the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("Division"). 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also 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 audit provides a reasonable basis for our opinions.

As described in Note 1, the County prepares its financial statements using accounting practices that demonstrate compliance with the regulatory basis of accounting and budget laws prescribed or permitted by the Division, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.



Honorable Director and Members  
of the Board of Chosen Freeholders  
County of Monmouth  
Freehold, New Jersey  
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In our opinion, because of the effects of the County's preparing its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2010, or the changes in its financial position, or, where applicable, its cash flows for the year then ended. Further, the County has not presented a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

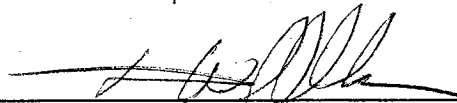
Also in our opinion, the regulatory-basis financial statements referred to above present fairly, in all material respects, the financial position, on a regulatory accounting basis, of the various funds of the County as of December 31, 2010, and the results of operations and changes in fund balance - regulatory basis of such funds for the years then ended and the Statements of Revenues - Regulatory Basis and the Statement of Expenditures - Regulatory Basis of the various funds for the year ended December 31, 2010 on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated June 6, 2011 on our consideration of the County's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the regulatory-basis financial statements taken as a whole. The accompanying supplementary schedules and Comments section listed in the Table of Contents are presented for purposes of additional analysis as required by the Division and are not a required part of the regulatory-basis 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, on the basis of accounting described in Note 1.

*Hutchins, Farrell, Meyer & Allison, P.A.*

Independent Auditors



Robert W. Allison

Registered Municipal Accountant  
(#483)

June 6, 2011

## FINANCIAL STATEMENTS

CURRENT FUND

EXHIBITS

## COUNTY OF MONMOUTH, NEW JERSEY

## CURRENT FUND

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Cash and Cash Equivalents	1-A	\$ 139,160,822.52	\$ 143,783,421.01				
Change Funds	3-A	630.00	630.00	Appropriation Reserves	A-3,7-A	\$ 23,430,020.43	\$ 18,435,266.55
		<u>139,161,452.52</u>	<u>143,784,051.01</u>	Encumbrances Payable	A-3,7-A	32,772,639.65	32,995,464.96
				Accounts Payable	8-A	2,711,831.27	5,511,941.83
				Due To State of New Jersey -			
				Realty Transfer Fees	9-A	3,317,195.80	2,958,531.15
Receivables and Other Assets With				Contractors Retainage	10-A	19,653.00	19,653.00
Full Reserves:				Reserve for Arbitrage Rebates	11-A	89,229.64	98,954.22
Added and Omitted Taxes Receivable	5-A	1,169,354.49	1,422,339.72				
Revenue Accounts Receivable	6-A	2,302,731.78	2,016,116.48				
		<u>3,472,086.27</u>	<u>3,438,456.20</u>				
						62,340,569.79	60,019,811.71
		<u>142,633,538.79</u>	<u>147,222,507.21</u>	Reserve for Receivables	A	3,472,086.27	3,438,456.20
				Fund Balance	A-1	76,820,882.73	83,764,239.30
						<u>142,633,538.79</u>	<u>147,222,507.21</u>
Federal and State Grant Fund:				Federal and State Grant Fund:			
Cash and Cash Equivalents	2-A	263,239.35	12,493,310.08	Encumbrances Payable	13-A	19,371,199.68	
Grants Receivable	12-A	53,809,984.78	35,593,560.84	Reserve for Grants - Appropriated	13-A	34,536,719.06	47,903,340.28
		<u>54,073,224.13</u>	<u>48,086,870.92</u>	Reserve for Grants - Unappropriated	14-A	165,305.39	183,530.64
						<u>54,073,224.13</u>	<u>48,086,870.92</u>
Total Assets		<u>\$ 196,706,762.92</u>	<u>\$ 195,309,378.13</u>	Total Liabilities, Reserves and Fund Balance		<u>\$ 196,706,762.92</u>	<u>\$ 195,309,378.13</u>

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

## CURRENT FUND

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE -  
REGULATORY BASIS

Years ended December 31, 2010 and 2009

	<u>Reference</u>	<u>2010</u>	<u>2009</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized	A-2	\$ 44,850,000.00	\$ 44,850,000.00
Miscellaneous Revenue Anticipated	A-2	177,442,518.06	181,481,812.51
Receipts From Current Taxes	A-2	302,475,000.00	294,784,152.00
Non-Budget Revenue	A-2	17,691,671.68	18,269,647.54
Other Credits To Income:			
Unexpended Balance of Appropriation Reserves	7-A	17,555,455.21	15,443,963.76
Current Appropriations Cancelled	A-1		911.45
Cancelled Accounts Payable	8-A	5,147,335.58	376,692.36
		<u>565,161,980.53</u>	<u>555,207,179.62</u>
<u>Expenditures</u>			
Budget Appropriations:			
Operations:			
Salaries and Wages	A-3	178,286,445.80	178,260,241.00
Other Expenses	A-3	261,751,423.21	248,310,826.67
Capital Improvements	A-3	2,750,000.00	3,100,000.00
Debt Service	A-3	49,717,468.09	48,095,712.12
Deferred Charges and Statutory Expenditures	A-3	34,750,000.00	32,475,000.00
		<u>527,255,337.10</u>	<u>510,241,779.79</u>
Excess in Revenue		37,906,643.43	44,965,399.83
Fund Balance, January 1	A	<u>83,764,239.30</u>	<u>83,648,839.47</u>
		121,670,882.73	128,614,239.30
Decreased By:			
Utilized as Anticipated Revenue	A-1,A-2	<u>44,850,000.00</u>	<u>44,850,000.00</u>
Fund Balance, December 31	A	<u>\$ 76,820,882.73</u>	<u>\$ 83,764,239.30</u>

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-2  
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## CURRENT FUND

## STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2010

	Reference	Anticipated Budget	Amount Realized	Excess/ (Deficit)
Fund Balance Anticipated	A-1	\$ 44,850,000.00	\$ 44,850,000.00	
Miscellaneous Revenues - Local Revenues:				
County Clerk	6-A	7,750,000.00	7,304,149.55	\$ (445,850.45)
Surrogate	6-A	300,000.00	725,805.66	425,805.66
Sheriff	6-A	1,450,000.00	1,943,539.19	493,539.19
Interest on Investments and Deposits	6-A	4,000,000.00	1,884,813.82	(2,115,186.18)
Parks and Recreation	6-A	6,985,324.43	7,006,134.76	20,810.33
Monmouth County Care Center - Geraldine L. Thompson Division	6-A	10,115,000.00	9,928,778.08	(186,221.92)
Monmouth County Care Center - John L. Montgomery Division	6-A	14,100,000.00	13,976,346.16	(123,653.84)
Receipts, Rental of County Owned Properties	6-A	300,000.00	476,164.54	176,164.54
Indirect Cost Recovery	6-A	4,600,000.00	3,584,269.79	(1,015,730.21)
USDA Reimbursement - Youth Detention Center	6-A	30,000.00	24,084.92	(5,915.08)
Recovery of Fringe Benefits	6-A	7,730,000.00	7,865,093.40	135,093.40
Intoxicated Driver Resource Center	6-A	200,000.00	383,770.00	183,770.00
Reimbursement - Federal Inmates at Correctional Institution	6-A	10,500,000.00	12,202,982.36	1,702,982.36
Division of Social Services	6-A	2,787,441.00	3,541,185.35	753,744.35
Total Miscellaneous Revenues - Local Revenues		70,847,765.43	70,847,117.58	(647.85)
Miscellaneous Revenues - State Aid:				
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	6-A	2,481,238.80	2,481,238.79	(0.01)
Reimbursement - Mental Health Administrator's Salary	6-A	12,000.00	9,000.00	(3,000.00)
Reimbursement - State Inmates at Correctional Institution	6-A	1,900,000.00	805,499.10	(1,094,500.90)
Division of Economic Assistance - Earned Income Credit	6-A	21,950,000.00	18,891,995.20	(3,058,004.80)
Total Miscellaneous Revenues - State Aid		26,343,238.80	22,187,733.09	(4,155,505.71)
Miscellaneous Revenues - State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:				
Social and Welfare Services (C. 66, P.L. 1990):				
Department of Children and Families	6-A	3,466,508.00	3,466,508.00	
Supplemental Social Security Income	6-A	998,486.00	1,134,970.00	136,484.00
Psychiatric Facilities (C.73, P.L. 1990):				
Maintenance of Patients in State Institutions for:				
Mental Diseases	6-A	5,220,404.00	5,220,404.00	
Mentally Retarded	6-A	13,975,566.00	13,975,566.00	
Board of County Patients in State and Other Institutions	6-A	7,038.00	378,283.04	371,245.04
Total Miscellaneous Revenues - State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		23,668,002.00	24,175,731.04	507,729.04
Miscellaneous Revenues - Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset With Appropriations:				
State of New Jersey - Department of Health and Senior Services:				
Monmouth County Office on Aging Comprehensive Area Plan:				
Grant	6-A,12-A	4,043,707.00	4,043,707.00	
Grant - ARRA	6-A,12-A	8,888.00	8,888.00	
CAP/NJEH Medicaid Case Management	6-A,12-A	1,000,000.00	1,000,000.00	
Alcoholism Services Plan - CY2010, 10-535-ADA-C-O	6-A,12-A	1,097,909.00	1,097,909.00	
State of New Jersey - Governor's Council on Alcohol and Drug Abuse:				
Alliance Prevention - CY2010	6-A,12-A	684,596.00	684,596.00	

See accompanying notes.

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2010

	<u>Reference</u>	<u>Anticipated Budget</u>	<u>Amount Realized</u>	<u>Excess/ (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):				
State of New Jersey - Department of Community Affairs:				
LIHEAP - CWA FY 2010, 2010-0664-00	6-A,12-A	9,940.50	9,940.50	
State of New Jersey - New Jersey Transit Corporation:				
FTA - Freehold SCAT Transfer Facility, FY 09-12	6-A,12-A	1,488,354.00	1,488,354.00	
FTA - Section 5311 - FY2011	6-A,12-A	159,398.00	159,398.00	
Senior Citizen and Disabled Resident Transportation Grant (CASINO) - CY2010	6-A,12-A	1,775,735.00	1,775,735.00	
Work First New Jersey - CY2011 and 2010 Project Income	6-A,12-A	1,143.00	1,143.00	
North Jersey Transportation Planning Authority:				
NJIT - Sub-Regional Transportation Planning Program - FY2011	6-A,12-A	123,822.00	123,822.00	
NJIT - ARRA Supplemental, STP, FY 2010	6-A,12-A	116,839.00	116,839.00	
Borough of Red Bank, Improvements to CR 10, FY 2011	6-A,12-A	500,000.00	500,000.00	
State of New Jersey - Department of Transportation:				
CR 527 Siloam Road	6-A,12-A	175,520.00	175,520.00	
ARRA, UECSI, FY 2010	6-A,12-A	3,000,000.00	3,000,000.00	
ARRA, County Bridge MN-10, FY 2009	6-A,12-A	3,246,000.00	3,246,000.00	
ARRA, CRRP, CY 2010	6-A,12-A	5,438,000.00	5,438,000.00	
Bridge U-12	6-A,12-A	270,000.00	270,000.00	
Transportation Trust Fund, Bridges W7, 8, and 9	6-A,12-A	178,604.00	178,604.00	
FHA, CR 6, Bridge MA-14 (Design)	6-A,12-A	1,459,408.00	1,459,408.00	
Bridge S-17 ROW Acquisition	6-A,12-A	1,032,000.00	1,032,000.00	
Bridge O-10 Design	6-A,12-A	997,261.00	997,261.00	
TTF, Annual Transportation Program (ATP) - FY 2009	6-A,12-A	5,284,000.00	5,284,000.00	
State of New Jersey - Department of Children and Families:				
DYFS:				
Youth Detention Center - CY2010 - 10BFNC	6-A,12-A	41,840.00	41,840.00	
Human Services Advisory Council - CY2010 - 10AVNC	6-A,12-A	69,373.00	69,373.00	
Family Court, Grants-In-Aid - CY2010 - 10CNCN	6-A,12-A	7,870.00	7,870.00	
DCBHS:				
CIACC - CY 2010, 10 CCNS	6-A,12-A	44,556.00	44,556.00	
Evidence Based Initiative - CY 2010 - 20213	6-A,12-A	25,000.00	25,000.00	
State of New Jersey - Department of Human Services:				
DFD:				
Special Initiative and Transportation - FY2011	6-A,12-A	90,383.00	90,383.00	
ARRA - Food Stamp Administration, FFY 2010	6-A,12-A	60,442.00	60,442.00	
ARRA - Social Services for the Homeless, CY 2010	6-A,12-A	670,258.00	670,258.00	
Social Services for the Homeless - CY2010 - SH10013	6-A,12-A	789,104.00	789,104.00	
DMHS:				
Mental Health Board FY2010	6-A,12-A	6,000.00	6,000.00	
Project Transition/Path and NJMAP - CY2010 - S1202039	6-A,12-A	485,269.00	485,269.00	
State of New Jersey - Office of the Attorney General:				
DLPS - DCJ - ARRA - JAG - FY 2009, RJAG-1-13TF-09A	6-A,12-A	61,239.00	61,239.00	
DLPS - DCJ - JAG Task Force - FY 2009, RJAG-1-13TF-09B	6-A,12-A	61,239.00	61,239.00	
DLPS - DCJ - JAG Task Force - FY 2009, RJAG-1-13TF-09C	6-A,12-A	117,906.00	117,906.00	
DLPS - DCJ - LLEBG, Megan's Law, FFY 2010, JAG-1-14-07	6-A,12-A	14,940.00	14,940.00	
DLPS - DCJ - Body Armor Replacement Fund (BARF) - FY2009	6-A,12-A	14,441.50	14,441.50	
DLPS - DCJ - Body Armor Replacement Fund (BARF) - FY2010	6-A,12-A	43,604.30	43,604.30	
DLPS - DCJ - LEOTEF - SFY2010	6-A,12-A	12,021.00	12,021.00	
DLPS - DCJ - LEOTEF - SFY2010 Part 2	6-A,12-A	11,887.00	11,887.00	
DLPS - DCJ - LEOTEF - SFY2010 Part 3	6-A,12-A	13,889.00	13,889.00	
DLPS - DSP - OEM - EMPG, FY 2008		9,987.69	9,987.69	
DLPS - DSP - CERT Utility Trailer, FY 2010		1,500.00	1,500.00	
DLPS - DSP - Hazardous Materials Emergency Preparedness		19,800.00	19,800.00	
DLPS - OHSP - Homeland Security Grant Program (HSGP)- FFY2010	6-A,12-A	842,210.77	842,210.77	
DLPS - DHTS - Safe Cargo, FY2010 OP10-21-01-12	6-A,12-A	2,400.00	2,400.00	
DLPS - DHTS - Click It or Ticket, CY2010 OP10-45-01-155	6-A,12-A	4,000.00	4,000.00	
DLPS - JJC - State/Community Partnership - CY2010 - SCP-PM/PS-10-13	6-A,12-A	482,323.00	482,323.00	
DLPS - JJC - Juvenile Detention Alternatives Initiative (JDAI), CY2010	6-A,12-A	160,000.00	160,000.00	
DLPS - JJC - Family Court - CY2010, FC-PS-10-13	6-A,12-A	276,683.00	276,683.00	
DLPS - JJC - Juvenile Accountability Incentive Block Grant - FFY2009 - 09-	6-A,12-A	62,054.00	62,054.00	

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

## CURRENT FUND

## STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2010

	<u>Reference</u>	<u>Anticipated Budget</u>	<u>Amount Realized</u>	<u>Excess/ (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):				
State of New Jersey - Department of Environmental Protection:				
Clean Communities Program - FY2010	6-A,12-A	96,378.15	96,378.15	
Recycling Program - REC-94-13 - Project Income	6-A,12-A	11,287.00	11,287.00	
DWM - Brookdale Rain Garden - RP10-110 - 2010	6-A,12-A	33,300.00	33,300.00	
DPF - ARRA, CSIP/BSF, Tree Program, FY 2009	6-A,12-A	6,996.00	6,996.00	
DPF - Green Communities Grant, Community Forestry Management				
Plan, FY 2010	6-A,12-A	3,000.00	3,000.00	
ARRA - Wastewater Management Plan (WMP), RP10-005	6-A,12-A	109,091.00	109,091.00	
State of New Jersey - Board of Public Utilities				
Clean Energy Program, CORE Solar Project		103,000.00	103,000.00	
State of New Jersey - Department of Labor and Workforce Development:				
ARRA - WIA - Adult and Dislocated Worker (08M & O) - PY2008	6-A,12-A	404,192.00	404,192.00	
Workforce Investment Act - (WIA) (09A) PY2009	6-A,12-A	200,933.45	200,933.45	
Workforce Investment Board - (WIB) (09G) PY2009	6-A,12-A	24,000.00	24,000.00	
Americorps HEAT (09Q) - PY 2009	6-A,12-A	35,822.00	35,822.00	
Financial Sector Emergency Grant (09R) - PY 2009	6-A,12-A	100,000.00	100,000.00	
Workforce Investment Act - (WIA) (10A) PY2010	6-A,12-A	2,558,015.00	2,558,015.00	
Work First New Jersey (WFNJ) (10I) SFY2011	6-A,12-A	2,033,892.00	2,033,892.00	
Workforce Learning Link (WLL) (10K) - SFY2011	6-A,12-A	188,401.00	188,401.00	
WIB/WIA Scholarship Fund	6-A,12-A	21,370.01	21,370.01	
WIB, Alumni Awards Fund	6-A,12-A	1,250.00	1,250.00	
State of New Jersey - Office of Information Technology:				
OETS - 9-1-1 General Assistance, FY2009	6-A,12-A	140,913.00	140,913.00	
State of New Jersey - Department of State				
DTT - Cooperative Marketing Grant, FY 2010		15,000.00	15,000.00	
US Department of Housing and Urban Development:				
Township of Woodbridge - HOPWA - 2009	6-A,12-A	467,069.47	467,069.47	
US Department of Defense:				
ARMY - Adult Shelter, Fort Monmouth, 2010	6-A,12-A	82,000.00	82,000.00	
US Department of Justice:				
Bureau of Justice Assistance (BJA) - SCAAP, FFY 2010		1,110,749.00	1,110,749.00	
Office of Justice Programs (OJP) - BVP, FY 2010		19,627.31	19,627.31	
Office of Justice Programs (OJP) - MS - FY 2010 - ISDF-10-283A		11,000.00	11,000.00	
Naval Weapons Station Earle:				
M.C. Mosquito Extermination Commission, ISA, FY 2010	6-A,12-A	13,300.00	13,300.00	
Rutgers University:				
M.C. Mosquito Extermination Comm., Asian Tiger Mosquito Control, FY 2010		171,200.95	171,200.95	
M.C. Mosquito Extermination Comm., Tick Habitat Management, FY 2010		7,000.00	7,000.00	
M.C. Mosquito Extermination Comm., Asian Tiger Mosquito Control, FY 2010		171,201.00	171,201.00	
M.C. Mosquito Extermination Comm., Asian Tiger Mosquito Control, DWF	6-A,12-A	54,393.00	54,393.00	
County Clerks - Interlocal Service Agreements (ISA's):				
Document Summary Management System, E-Recording FY2006-2009	6-A,12-A	247,000.00	247,000.00	
National Children's Alliance:				
OJJDP/CAC, Program Improvement Grant, FY 2009	6-A,12-A	50,000.00	50,000.00	
Monmouth County Child Advocacy Center Training, CY 2010	6-A,12-A	1,000.00	1,000.00	
Donations:				
NJNG/FEC: Project Lifesaver, Sheriff's Office K-9	6-A,12-A	50.00	50.00	
Economic Development/Tourism Project	6-A,12-A	14,772.18	14,772.18	
Total 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		45,100,548.28	45,100,548.28	

See accompanying notes.



## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-2

Page 4 of 6

## CURRENT FUND

## STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2010

	<u>Reference</u>	<u>Anticipated Budget</u>	<u>Amount Realized</u>	<u>Excess/ (Deficit)</u>
Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Other Special Items:				
Constitutional Officers - Increased Fees (P.L. 2001, C.370):				
County Clerk	6-A	2,966,000.00	2,620,140.00	(345,860.00)
Surrogate	6-A	201,000.00	276,934.90	75,934.90
Sheriff	6-A	133,000.00	199,102.03	66,102.03
Capital Fund Surplus		2,500,000.00	2,500,000.00	
Police Radio Municipal Receipts - 911 Service		850,000.00	1,703,850.91	853,850.91
MCDOT - Agency Receipts		350,000.00	860,577.57	510,577.57
IRS - Build America Bonds 35% Subsidy on Debt Service		876,684.66	876,684.66	
Motor Vehicle Fines for Roads and Bridges Trust Fund	6-A	4,000,000.00	4,000,000.00	
Weights and Measures Trust Fund		415,000.00	415,000.00	
Open Space Trust Fund	6-A	1,679,098.00	1,679,098.00	
Total Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Other Special Items		<u>13,970,782.66</u>	<u>15,131,388.07</u>	<u>1,160,605.41</u>
Total Miscellaneous Revenues	A-1,6-A	<u>179,930,337.17</u>	<u>177,442,518.06</u>	<u>(2,487,819.11)</u>
Subtotal General Revenues		<u>224,780,337.17</u>	<u>222,292,518.06</u>	<u>(2,487,819.11)</u>
Amount To Be Raised By Taxation - County Purpose Tax	A-1,4-A	<u>302,475,000.00</u>	<u>302,475,000.00</u>	
Total General Revenues		<u>527,255,337.17</u>	<u>524,767,518.06</u>	<u>(2,487,819.11)</u>
Non-Budget Revenues	A-1,A-2		<u>17,691,671.68</u>	<u>17,691,671.68</u>
Total		<u>\$ 527,255,337.17</u>	<u>\$ 542,459,189.74</u>	<u>\$ 15,203,852.57</u>
	<u>Reference</u>	A-3	A-2	A-2

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-2  
Page 5 of 6

## CURRENT FUND

## STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2010

ReferenceAnalysis of Non-Budget Revenue

## Miscellaneous Revenue Not Anticipated:

Garnishment Service Charge	\$ 10,217.34
Voter Registration - Labels and Tapes	5,330.70
Construction Board of Appeals	1,100.00
County Added and Omitted Taxes	1,422,339.72
Pay Telephone Station Commissions	479,336.23
Interest Parks Department	1,370.08
Engineers Plans and Specifications	19,631.75
Vending Machine Commissions	27,642.29
Autopsy Fees	3,057.00
Interest Late Payment of Taxes	2,348.37
Planning Board Receipts	4,742.79
Miscellaneous Unanticipated Revenue	64,867.08
Sale of County Election Maps	10.00
Judgments	354.47
Salary and Fringe Reimbursements	982,487.20
Interest - Sheriffs Accounts	1,668.01
Damages To County Property	119,014.35
Purchase of Lists, Records, etc.	670.00
Auction Sales	357,008.56
Inmate Transportation	83,065.50
Payment in Lieu of Taxes	4,254.00
Sale of County Merchandise, Property, etc.	376,303.87
Permit Fees	95,950.00
Appropriation Refunds	4,024,997.48
Police Academy - Trainee Ammunition	23,182.04
Unanticipated Grant Receipts	196,561.21
Insurance Reimbursements	454,988.31
Telephone Refunds	187.54
Monmouth County Police Computer	62,052.22
Copier Receipts	43,735.48
Uniform Fire Code Permit Fees	2,378.00
Planning Board:	
Site Plan Revision Fees	14,700.00
Site Plan Inspection Fees	6,325.79
Subdivision Application Fees	64,785.40
Special Events	8,140.00
MCRC Equipment Lease Payments	3,789,398.87
Reimbursement for Motor Pool	93,949.63
Shared Services:	
Fleet/Motor Pool, O/S Reimbursement	114,118.45
Road Salt/Snow, etc. Township Reimbursement	232,012.22
Various Other Public Works, O/S Reimbursement	18,752.17
MC Improvement Authority	12,500.00
Reimbursement for Single Audit Costs	13,361.75
Information Services Costs - Mod IV Tax System	122,888.19
Board of Elections - State Reimbursement	248,556.45
Comm. Reg. Elections - Twp. Reimb. (Ch. 278, '95)	117,420.15
County Clerk Election - Twp. Reimb. (Ch. 278, '95)	13,875.06
Board of Elections - Twp. Reimb. (Ch. 278, '95)	38,738.01
Probation Fines	13,500.84
Information Services - Print Shop Reimbursement	40,709.00

See accompanying notes.

## CURRENT FUND

## STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2010

ReferenceAnalysis of Non-Budget Revenue (continued)

Bail Bond Forfeitures		101,637.50
Juror Compensation Fund		1,025.00
County Clerk - Archives Day		1,623.00
Interest on County Clerk's Account		15,654.53
Office of Emergency Management - State Reimbursement		50,000.00
Probation - Sheriff Labor Assistance Program ("SLAP")		707.00
Voting Machine Rentals		1,400.00
Primary Election - Postage Reimbursement		30,407.64
MC DOT:		
BETS Fare Revenue		18,303.00
Agency Receipts		295,507.47
Howell Township Agreement		32,000.00
Police Academy - Tuition		53,156.40
911 Program, Police Radio - Municipal Receipts		59,446.08
MCPO:		
USDOJ, DEA Reimbursement		32,111.15
Restitution Collections		1,619.19
County Emergency Response Team		44,100.00
Employee Fines/Fees		7,325.67
MCSO:		
Attorney ID Cards		575.00
USDOJ, US Marshal Service		12,224.94
MCCI:		
Inmate Fees		202,280.83
SSA Reimbursement		69,400.00
Inmate Medical Co-Pay Program		17,961.67
Donations		150.00
Western Union Commissions		4,977.00
Reimbursement Inmates, US Air Force Fort Dix		12,810.00
Inmate Commissary Account		349,064.61
GIS A/R Munic/Others - Excess		6,712.50
Licensing Agreement - Fiber Optic Cable		40,427.50
Bayshore Ferry - Food/Beverage Concession		708.21
Bayshore Ferry - Rent		108,405.97
Hess - JPM Grid - Demand Response Program		50,888.45
MCDSS:		
Federal Parent Locator Fees		24.00
Miscellaneous Unanticipated Revenue		668,781.93
MC Fire Academy - Course Reimbursement		300.00
Developer Agreements		818,282.36
Consumer Affairs - Individual Fines		250.00
Energy Rebates		9,408.00
UNA/Rx/CARD - Commissions		693.00
Statutory Employee Health Benefits Contributions		736,738.51
Total Amount of Miscellaneous		
Revenues Not Anticipated	A-2	17,691,671.68
County Added and Omitted Taxes		(1,422,339.72)
	1-A	<u>\$ 16,269,331.96</u>

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-3  
Page 1 of 11

## CURRENT FUND

## STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

General Appropriations Operations - Within "CAPS"	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Government:					
Office of County Administrator:					
Salaries and Wages	\$ 563,004.00	\$ 563,004.00	\$ 459,049.61	\$ 103,954.39	
Other Expenses	85,156.00	85,156.00	75,188.19	9,967.81	
Department of Administrative Services and Public Safety:					
Salaries and Wages	134,238.00	134,238.00	126,438.64	7,799.36	
Other Expenses	500.00	500.00	93.88	406.12	
Department of Planning, Economic Devel. and Regulatory Affairs:					
Salaries and Wages	118,395.00	118,395.00	114,594.99	3,800.01	
Other Expenses	500.00	500.00	276.62	223.38	
Research, Technical and Consulting Services:					
Other Expenses	1,085,000.00	1,085,000.00	691,924.60	393,075.40	
Purchasing Department:					
Salaries and Wages	862,617.00	875,117.00	874,888.21	228.79	
Other Expenses	28,343.00	28,343.00	22,142.84	6,200.16	
Public Information:					
Salaries and Wages	298,763.00	298,763.00	265,192.91	33,570.09	
Other Expenses	70,170.00	70,170.00	16,764.11	53,405.89	
Personnel Department:					
Salaries and Wages	1,044,675.00	1,044,675.00	998,525.72	46,149.28	
Other Expenses	78,308.00	78,308.00	68,921.02	9,386.98	
Board of Chosen Freeholders:					
Salaries and Wages	136,150.00	136,150.00	136,007.01	142.99	
Other Expenses	3,344.00	3,344.00	837.73	2,506.27	
Clerk of the Board:					
Salaries and Wages	584,546.00	584,546.00	579,533.46	5,012.54	
Other Expenses	78,350.00	78,350.00	28,498.88	49,851.12	
County Clerk - Elections:					
Salaries and Wages	146,104.00	146,104.00	137,110.75	8,993.25	
Other Expenses	192,000.00	192,000.00	191,354.86	645.14	
Office of the County Clerk:					
Salaries and Wages	2,347,185.00	2,347,185.00	2,199,512.79	147,672.21	
Other Expenses	290,702.00	290,702.00	257,647.02	33,054.98	
Superintendent of Elections:					
Salaries and Wages	1,319,852.00	1,333,852.00	1,332,332.73	1,519.27	
Other Expenses	449,250.00	449,250.00	419,566.22	29,683.78	
Board of Elections:					
Salaries and Wages	1,163,652.00	1,163,652.00	1,140,050.57	23,601.43	
Other Expenses	159,200.00	159,200.00	129,952.53	29,247.47	
Finance Department:					
Salaries and Wages	1,105,000.00	1,105,000.00	1,055,946.11	49,053.89	
Other Expenses	345,000.00	345,000.00	333,541.92	11,458.08	

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-3  
Page 2 of 11

## CURRENT FUND

## STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations					
Operations - Within "CAPS"					
General Government (continued):					
Office of Records Management:					
Salaries and Wages	99,014.00	101,314.00	101,250.34	63.66	
Other Expenses	67,350.00	67,350.00	38,263.79	29,086.21	
Audit Services:					
Other Expenses	114,000.00	114,000.00	104,000.00	10,000.00	
Department of Information Technology:					
Salaries and Wages	2,521,606.00	2,521,606.00	2,443,393.44	78,212.56	
Other Expenses	2,027,287.00	2,027,287.00	1,725,742.90	301,544.10	
Board of Taxation:					
Salaries and Wages	386,508.00	394,808.00	394,712.06	95.94	
Other Expenses	9,599.00	9,599.00	6,093.76	3,505.24	
Office of the County Counsel:					
Salaries and Wages	480,000.00	480,000.00	479,105.75	894.25	
Other Expenses	1,505,500.00	1,505,500.00	1,161,940.40	343,559.60	
Office of County Adjuster:					
Salaries and Wages	117,455.00	126,855.00	126,790.75	64.25	
Other Expenses	5,820.00	5,820.00	1,822.74	3,997.26	
County Surrogate:					
Salaries and Wages	825,468.00	835,468.00	835,221.54	246.46	
Other Expenses	11,483.00	11,483.00	9,780.45	1,702.55	
County Engineer:					
Salaries and Wages	4,064,929.00	4,414,929.00	4,365,950.03	48,978.97	
Other Expenses	238,760.00	238,760.00	208,663.74	30,096.26	
Economic Development and Tourism:					
Salaries and Wages	269,399.00	269,399.00	251,360.31	18,038.69	
Other Expenses	45,498.00	45,498.00	39,485.43	6,012.57	
Historical Commission:					
Salaries and Wages	34,402.00	35,402.00	35,393.12	8.88	
Other Expenses	296,599.00	296,599.00	294,886.50	1,712.50	
Land Use Administration:					
Planning Board (N.J.S.40A:27-3):					
Salaries and Wages	1,532,520.00	1,532,520.00	1,490,037.80	42,482.20	
Other Expenses	126,285.00	126,285.00	56,788.36	69,496.64	
Contribution To Soil Conservation District (N.J.S. 4:24(1)):					
Other Expenses	4,370.00	4,370.00	4,370.00		
Code Enforcement and Administration:					
Weights and Measures:					
Salaries and Wages	373,357.00	373,357.00	349,657.14	23,699.86	
Other Expenses	1,375.00	1,375.00	1,375.00		

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-3  
Page 3 of 11

## CURRENT FUND

## STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations					
Operations - Within "CAPS"					
Insurance:					
Other Insurance Premiums:					
Other Expenses	3,844,000.00	3,844,000.00	2,638,105.00	1,205,895.00	
Worker's Compensation:					
Other Expenses	4,956,000.00	5,611,000.00	5,585,316.76	25,683.24	
Group Insurance Plan:					
Other Expenses	51,200,000.00	51,200,000.00	48,206,182.58	2,993,817.42	
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et seq):					
Other Expenses	1,950,000.00	1,095,000.00	850,000.00	245,000.00	
Public Safety Functions:					
Sheriff's Office - Communications Division:					
Salaries and Wages	4,911,110.00	4,911,110.00	4,656,455.62	254,654.38	
Other Expenses	305,436.00	305,436.00	273,906.52	31,529.48	
Police Computer:					
Salaries and Wages	418,807.00	418,807.00	369,420.29	49,386.71	
Other Expenses	383,234.00	383,234.00	322,062.62	61,171.38	
Office of Emergency Management:					
Salaries and Wages	340,787.00	347,987.00	347,820.66	166.34	
Other Expenses	30,944.00	30,944.00	22,044.55	8,899.45	
Department of Consumer Affairs:					
Salaries and Wages	279,279.00	281,579.00	281,410.73	168.27	
Other Expenses	5,111.00	5,111.00	4,453.87	657.13	
Medical Examiner:					
Salaries and Wages	659,338.00	659,338.00	639,159.63	20,178.37	
Other Expenses	461,170.00	461,170.00	404,234.87	56,935.13	
Aid To Volunteer Rescue and Ambulance Squads (N.J.S. 40:5-2):					
Other Expenses	13,794.00	13,794.00		13,794.00	
Sheriffs Office:					
Salaries and Wages	11,313,988.00	11,843,988.00	11,833,409.17	10,578.83	
Other Expenses	158,436.00	158,436.00	148,138.12	10,297.88	
Office of the County Prosecutor:					
Salaries and Wages	22,033,499.00	22,033,499.00	21,492,012.75	541,486.25	
Other Expenses	1,294,500.00	1,294,500.00	1,140,862.10	153,637.90	
Correctional Institution:					
Salaries and Wages	36,114,569.00	36,114,569.00	36,102,576.74	11,992.26	
Other Expenses	10,957,243.00	10,957,243.00	10,460,237.90	497,005.10	
Youth Detention Center:					
Salaries and Wages	1,810,000.00	1,810,000.00	1,722,219.22	87,780.78	
Other Expenses	1,318,979.00	1,318,979.00	1,287,631.44	31,347.56	
Fire Marshall (N.J.S. 40A:14-1):					
Salaries and Wages	543,970.00	543,970.00	518,585.51	25,384.49	
Other Expenses	42,391.00	42,391.00	33,399.34	8,991.66	
Police Academy and Firing Range:					
Salaries and Wages	430,870.00	430,870.00	421,618.60	9,251.40	
Other Expenses	114,709.00	114,709.00	75,581.98	39,127.02	

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-3  
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## CURRENT FUND

## STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations					
Operations - Within "CAPS"					
Public Works Functions:					
County Road Maintenance:					
Salaries and Wages	6,094,537.00	6,094,537.00	5,949,477.39	145,059.61	
Other Expenses	1,704,000.00	1,704,000.00	1,660,357.39	43,642.61	
County Bridge Maintenance:					
Salaries and Wages	2,620,662.00	2,645,662.00	2,630,360.19	15,301.81	
Other Expenses	148,848.00	148,848.00	136,371.90	12,476.10	
Director of Public Works and Engineering:					
Salaries and Wages	402,221.00	405,221.00	404,284.53	936.47	
Other Expenses	21,410.00	21,410.00	21,078.14	331.86	
Shade Tree Commission:					
Salaries and Wages	1,323,638.00	1,323,638.00	1,247,594.54	76,043.46	
Other Expenses	134,535.00	134,535.00	91,058.81	43,476.19	
Central Mailroom:					
Salaries and Wages	204,070.00	204,070.00	183,017.54	21,052.46	
Other Expenses	590,558.00	590,558.00	363,458.62	227,099.38	
Buildings and Grounds:					
Salaries and Wages	6,561,693.00	6,811,693.00	6,799,865.04	11,827.96	
Other Expenses	6,726,849.00	6,726,849.00	5,805,592.83	921,256.17	
Division of Fleet Services:					
Salaries and Wages	1,775,630.00	1,775,630.00	1,694,672.30	80,957.70	
Other Expenses	1,622,295.00	1,622,295.00	1,220,786.26	401,508.74	
Mosquito Extermination Commission (N.J.S. 26:9-13 et seq):					
Other Expenses	1,733,875.00	1,733,875.00	1,733,875.00		
Human Services and Health Functions:					
Division of Social Services Administration:					
Salaries and Wages	21,540,978.00	21,540,978.00	20,279,926.96	1,261,051.04	
Other Expenses	22,576,170.00	22,576,170.00	15,708,534.62	6,867,635.38	
Temporary Assistance for Needy Families - County Share:					
Other Expenses	253,816.00	253,816.00	253,816.00		
Assistance for Social Security Recipients:					
Other Expenses	998,486.00	998,486.00	998,486.00		
Monmouth County Care Centers - Geraldine L. Thompson Division:					
Salaries and Wages	7,630,604.00	7,630,604.00	7,493,811.61	136,792.39	
Other Expenses	1,813,495.00	1,813,495.00	1,719,380.11	94,114.89	
Monmouth County Care Centers - John L. Montgomery Division:					
Salaries and Wages	9,116,013.00	9,116,013.00	8,402,715.94	713,297.06	
Other Expenses	2,661,963.00	2,661,963.00	2,614,033.87	47,929.13	
Division of Mental Health (N.J.S. 40A:5-29):					
Salaries and Wages	193,801.00	193,801.00	178,860.43	14,940.57	
Other Expenses	1,499,794.00	1,499,794.00	1,496,786.93	3,007.07	
Department of Children and Families:					
Other Expenses	3,466,508.00	3,466,508.00	3,466,508.00		
Department of Human Services:					
Salaries and Wages	161,642.00	162,942.00	162,842.38	99.62	
Other Expenses	6,525.00	6,525.00	3,105.67	3,419.33	

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-3  
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## CURRENT FUND

## STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations					
Operations - Within "CAPS"					
Human Services and Health Functions (continued):					
Division of Planning and Contracting:					
Salaries and Wages	155,794.00	155,794.00	119,000.93	36,793.07	
Other Expenses	1,402.00	1,402.00	366.98	1,035.02	
Juvenile Detention Alternative Initiative:					
Salaries and Wages	185,360.00	185,360.00	165,191.97	20,168.03	
Other Expenses	15,750.00	15,750.00	14,194.65	1,555.35	
Public Health Service (N.J.S. 40A:13-1):					
Salaries and Wages	29,880.00	29,880.00	29,880.00		
Other Expenses	1,185,700.00	1,185,700.00	1,183,011.19	2,688.81	
Office of Disabilities:					
Salaries and Wages	48,001.00	49,401.00	49,384.25	16.75	
Other Expenses	3,677.00	3,677.00	3,349.80	327.20	
Aid To Disabilities (N.J.S. 40:23-8.11):					
Other Expenses	277,831.00	277,831.00	277,831.00		
Division of Alcohol and Drug Abuse Services (N.J.S. 40:9B-4):					
Salaries and Wages	125,501.00	125,501.00	117,777.90	7,723.10	
Other Expenses	579,709.00	578,609.00	574,924.25	3,684.75	
Intoxicated Driver Resource Center:					
Salaries and Wages	133,447.00	133,447.00	131,118.43	2,328.57	
Other Expenses	19,000.00	20,100.00	18,202.06	1,897.94	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30:4 -79) County Share:					
Other Expenses	1,690,000.00	1,690,000.00	1,673,304.08	16,695.92	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30:4 -79) State Share:					
Other Expenses	5,220,404.00	5,220,404.00	5,220,404.00		
Maintenance of Patients in State Institutions for Developmental Disabilities (N.J.S. 30:4-79):					
Other Expenses	13,975,566.00	13,975,566.00	13,975,566.00		
War Veterans Burial and Grave Decorations:					
Salaries and Wages	13,485.00	13,985.00	13,873.64	111.36	
Other Expenses	23,205.00	23,205.00	19,151.65	4,053.35	
Office on Aging:					
Salaries and Wages	164,845.00	169,845.00	169,750.69	94.31	
Other Expenses	12,659.00	12,659.00	12,248.08	410.92	
Division of Transportation:					
Salaries and Wages	584,105.00	584,105.00	384,121.28	199,983.72	
Other Expenses	1,252,275.00	1,252,275.00	1,191,716.72	60,558.28	
Environmental Health Act - Contractual (N.J.S. 26:3A2-21)					
Monmouth County Department of Health:					
Other Expenses	1,330,000.00	1,330,000.00	1,330,000.00		
Aid To Legal Aid Society:					
Other Expenses	14,130.00	14,130.00	14,130.00		
Youth, Education, Recreation and Welfare:					
Other Expenses	85,075.00	85,075.00	85,075.00		

See accompanying notes.



## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-3  
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## CURRENT FUND

## STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations Operations - Within "CAPS"					
Park and Recreation Functions:					
Department of Parks and Recreation:					
Salaries and Wages	17,485,214.00	17,485,214.00	17,067,060.38	418,153.62	
Other Expenses	1,679,098.00	1,679,098.00	1,404,332.60	274,765.40	
Education Functions:					
Aid To Monmouth County Audio Visual Aids Commission:					
Other Expenses	5,425.00	5,425.00	5,425.00		
Mon. Cty. Community College Brookdale (N.J.S. 18A-64A):					
Other Expenses	27,938,717.00	27,938,717.00	27,938,717.00		
Reimbursement for Residents Attending Out of County Two Year Colleges (N.J.S. 18A-64A):					
Other Expenses	161,500.00	161,500.00	62,395.00	99,105.00	
Cooperative Extension Service:					
Salaries and Wages	369,636.00	369,636.00	364,304.91	5,331.09	
Other Expenses	114,721.00	114,721.00	107,493.58	7,227.42	
Vocational Schools:					
Other Expenses	16,662,178.00	16,662,178.00	16,662,178.00	200,000.00	
Superintendent of Schools:					
Salaries and Wages	411,392.00	425,392.00	424,452.28	939.72	
Other Expenses	11,491.00	11,491.00	7,315.80	4,175.20	
Other Common Operating Functions (Unclassified):					
Prior Years Bills:					
Camden County Health Services Center	3,481.88	3,481.88	3,481.88		
Patricia Quelch	5.00	5.00	5.00		
Middletown Police Department	340.00	340.00	340.00		
Salem County College	512.00	512.00	512.00		
Ocean County College	3,787.02	3,787.02	3,787.02		
Chartone	213.03	213.03	213.03		
Accumulated Leave Compensation:					
Salaries and Wages	250,000.00	250,000.00	250,000.00		
Provision for Salary Adjustments and New Employees:					
Salaries and Wages	1,319,240.80	72,040.80		72,040.80	
Utility Expenses and Bulk Purchases:					
Utilities:					
Other Expenses	12,608,200.00	12,608,200.00	12,023,801.78	584,398.22	
Total Operations - Within "CAPS"	393,477,320.73	393,477,320.73	371,838,874.65	21,638,446.08	

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-3  
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## CURRENT FUND

## STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Appropriated		Expended		
	Original Budget	Budget After Modification	Paid or Charged	Reserved	Cancelled
General Appropriations					
Operations - Excluded From "CAPS"					
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES					
State of New Jersey Department of Health and Senior Services:					
Monmouth County Office on Aging Comprehensive					
Area Plan Grant	4,436,659.00	4,436,659.00	4,436,659.00		
Monmouth County Office on Aging Comprehensive					
Area Plan Grant - ARRA	8,888.00	8,888.00	8,888.00		
CAP/NJEH Medicaid Case Management	1,000,000.00	1,000,000.00	1,000,000.00		
Alcoholism Services Plan - CY2010, 10-535-ADA-C-0	1,097,909.00	1,097,909.00	1,097,909.00		
State of New Jersey Governor's Council on Alcohol					
and Drug Abuse:					
Alliance Prevention - CY2010	684,596.00	684,596.00	684,596.00		
State of New Jersey Department of Community Affairs:					
LIHEAP - CWA, FY 2010, 2010-0664-00	9,940.50	9,940.50	9,940.50		
State of New Jersey - New Jersey Transit Corporation:					
FTA - Freehold SCAT Transfer Facility, FY 09-12	1,488,354.00	1,488,354.00	1,488,354.00		
FTA - Section 5311 - FY 2011	212,531.00	212,531.00	212,531.00		
Senior Citizen and Disabled Resident Transportation Program					
(Casino) CY 2010	1,775,735.00	1,775,735.00	1,775,735.00		
Work First New Jersey - CY 2011 & 2010 Project Income	1,143.00	1,143.00	1,143.00		
North Jersey Transportation Planning Authority:					
NJIT - Sub-Regional Transportation Planning Program - FY2011	154,777.50	154,777.50	154,777.50		
NJIT - ARRA Supplemental, STP, FY 2010	116,839.00	116,839.00	116,839.00		
Borough of Red Bank, Improvements to CR 10, FY 2011	500,000.00	500,000.00	500,000.00		
State of New Jersey Department of Transportation:					
CR 527 Siloam Road	175,520.00	175,520.00	175,520.00		
ARRA, UECSI, FY 2010	3,000,000.00	3,000,000.00	3,000,000.00		
ARRA, County Bridge MN-10, FY 2009	3,246,000.00	3,246,000.00	3,246,000.00		
ARRA, CRRP, CY 2010	5,438,000.00	5,438,000.00	5,438,000.00		
Bridge U-12	270,000.00	270,000.00	270,000.00		
Transportation Trust Fund, Bridges W7, 8, and 9	178,604.00	178,604.00	178,604.00		
FHA, CR 6, Bridge MA-14 (Design)	1,459,408.00	1,459,408.00	1,459,408.00		
Bridge S-17 ROW Acquisition	1,032,000.00	1,032,000.00	1,032,000.00		
Bridge O-10 Design	997,261.00	997,261.00	997,261.00		
TTF, Annual Transportation Program (ATP) - FY 2009	5,284,000.00	5,284,000.00	5,284,000.00		
State of New Jersey - Department of Children and Families:					
DYFS - Youth Detention Center - CY2010 - 10BFNC	76,000.00	76,000.00	76,000.00		
DYFS - Human Services Advisory Council - CY2010 - 10AVNC	85,249.00	85,249.00	85,249.00		
DYFS - Family Court, Grants-In-Aid - CY2010 - 10CNNC	7,870.00	7,870.00	7,870.00		
DCBHS - CIACC - CY 2010, 10 CCNS	44,556.00	44,556.00	44,556.00		
DCBHS - Evidence Based Initiative - CY 2010 - 20213	25,000.00	25,000.00	25,000.00		
State of New Jersey - Department of Human Services:					
DFD - Special Initiative and Transportation - FY2011	90,383.00	90,383.00	90,383.00		
DFD - ARRA - Food Stamp Administration, FFY 2010	60,442.00	60,442.00	60,442.00		
DFD - ARRA - Social Services for the Homeless, CY 2010	670,258.00	670,258.00	670,258.00		
DFD - Social Services for the Homeless - CY2010 - SH10013	789,104.00	789,104.00	789,104.00		
DMHS - Mental Health Board FY2010	6,000.00	6,000.00	6,000.00		
DMHS - Project Transition/Path and NJMAP - CY2010 - S1202039	515,405.00	515,405.00	515,405.00		

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-3  
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## CURRENT FUND

## STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

General Appropriations Operations - Excluded From "CAPS"	Appropriated		Expended		
	Original Budget	Budget After Modification	Paid or Charged	Reserved	Cancelled
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (continued)					
State of New Jersey - Office of the Attorney General:					
DLPS - DCJ - ARRA - JAG - FY 2009, RJAG-1-13TF-09A	61,239.00	61,239.00	61,239.00		
DLPS - DCJ - JAG Task Force - FY 2009, RJAG-1-13TF-09B	61,239.00	61,239.00	61,239.00		
DLPS - DCJ - JAG Task Force - FY 2009, RJAG-1-13TF-09C	117,906.00	117,906.00	117,906.00		
DLPS - DCJ - LLEBG, Megan's Law, FFY 2010, JAG-1-14-07	19,920.00	19,920.00	19,920.00		
DLPS - DCJ - Body Armor Replacement Fund (BARF) - FY2009	14,441.50	14,441.50	14,441.50		
DLPS - DCJ - Body Armor Replacement Fund (BARF) - FY2010	43,604.30	43,604.30	43,604.30		
DLPS - DCJ - LEOTEF - SFY2010	12,021.00	12,021.00	12,021.00		
DLPS - DCJ - LEOTEF - SFY2010 Part 2	11,887.00	11,887.00	11,887.00		
DLPS - DCJ - LEOTEF - SFY2010 Part 3	13,889.00	13,889.00	13,889.00		
DLPS - DSP - OEM - EMPG, FY 2008	12,487.69	12,487.69	12,487.69		
DLPS - DSP - CERT Utility Trailer, FY 2010	1,500.00	1,500.00	1,500.00		
DLPS - DSP - Hazardous Materials Emergency Preparedness	19,800.00	19,800.00	19,800.00		
DLPS - OHSP - Homeland Security Grant Program (HSGP)- FFY2010	842,210.77	842,210.77	842,210.77		
DLPS - DHTS - Safe Cargo, FY2010 OP10-21-01-12	2,400.00	2,400.00	2,400.00		
DLPS - DHTS - Click It or Ticket, CY2010 OP10-45-01-155	4,000.00	4,000.00	4,000.00		
DLPS - JJC - State/Community Partnership - CY2010 - SCP-PM/PS-10-13	589,888.00	589,888.00	589,888.00		
DLPS - JJC - Juvenile Detention Alternatives Initiative (JDAI), CY2010	160,000.00	160,000.00	160,000.00		
DLPS - JJC - Family Court - CY2010, FC-PS-10-13	276,683.00	276,683.00	276,683.00		
DLPS - JJC - Juvenile Accountability Incentive Block Grant - FFY2009 - 09-13	68,949.00	68,949.00	68,949.00		
State of New Jersey - Department of Environmental Protection:					
Clean Communities Program - FY2010	96,378.15	96,378.15	96,378.15		
Recycling Program - REC-94-13 - Project Income	11,287.00	11,287.00	11,287.00		
DWM - Brookdale Rain Garden - RP10-110 - 2010	33,300.00	33,300.00	33,300.00		
DPF - ARRA, CSIP/BSF, Tree Program, FY 2009	6,996.00	6,996.00	6,996.00		
DPF - Green Communities Grant, Community Forestry Management Plan, FY 2010	3,000.00	3,000.00	3,000.00		
ARRA - Wastewater Management Plan (WMP), RP10-005	109,091.00	109,091.00	109,091.00		
State of New Jersey - Board of Public Utilities					
Clean Energy Program, CORE Solar Project	103,000.00	103,000.00	103,000.00		
State of New Jersey - Dept of Labor and Workforce Development:					
ARRA - WIA - Adult and Dislocated Worker (08M & O) - PY2008	404,192.00	404,192.00	404,192.00		
Workforce Investment Act - (WIA) (09A) PY2009	200,933.45	200,933.45	200,933.45		
Workforce Investment Board - (WIB) (09G) PY2009	24,000.00	24,000.00	24,000.00		
Americorps HEAT (09Q) - PY 2009	35,822.00	35,822.00	35,822.00		
Financial Sector Emergency Grant (09R) - PY 2009	100,000.00	100,000.00	100,000.00		
Workforce Investment Act - (WIA) (10A) PY2010	2,558,015.00	2,558,015.00	2,558,015.00		
Work First New Jersey (WFNJ) (10I) SFY2011	2,033,892.00	2,033,892.00	2,033,892.00		
Workforce Learning Link (WLL) (10K) - SFY2011	188,401.00	188,401.00	188,401.00		
WIB/WIA Scholarship Fund	21,370.01	21,370.01	21,370.01		
WIB, Alumni Awards Fund	1,250.00	1,250.00	1,250.00		
State of New Jersey - Office of Information Technology:					
OETS - 9-1-1 General Assistance, FY2009	140,913.00	140,913.00	140,913.00		
State of New Jersey - Department of State:					
DTT - Cooperative Marketing Grant, FY 2010	15,000.00	15,000.00	15,000.00		

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-3  
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## CURRENT FUND

## STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

General Appropriations Operations - Excluded From "CAPS"	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (continued)					
U.S. Department of Housing and Urban Development:					
Township of Woodbridge - HOPWA - 2009	467,069.47	467,069.47	467,069.47		
US Department of Defense:					
ARMY - Adult Shelter, Fort Monmouth, 2010	82,000.00	82,000.00	82,000.00		
US Department of Justice:					
Bureau of Justice Assistance (BJA) - SCAAP, FFY 2010	1,110,749.00	1,110,749.00	1,110,749.00		
Office of Justice Programs (OJP) - BVP, FY 2010	19,627.31	19,627.31	19,627.31		
Office of Justice Programs (OJP) - MS - FY 2010 - ISDF-10-283A	11,000.00	11,000.00	11,000.00		
Naval Weapons Station Earle:					
M.C. Mosquito Extermination Commission, ISA, FY 2010	13,300.00	13,300.00	13,300.00		
Rutgers University:					
M.C. Mosquito Extermination Comm., Asian Tiger Mosquito Control, FY 2010	171,200.95	171,200.95	171,200.95		
M.C. Mosquito Extermination Comm., Tick Habitat Management, FY 2010	7,000.00	7,000.00	7,000.00		
M.C. Mosquito Extermination Comm., Asian Tiger Mosquito Control, FY 2011	171,201.00	171,201.00	171,201.00		
M.C. Mosquito Extermination Comm., Asian Tiger Mosquito Control, DWFP, FY 2011	54,393.00	54,393.00	54,393.00		
County Clerks - Interlocal Service Agreements (ISA's):					
Document Summary Management System, E-Recording FY2006-2009	247,000.00	247,000.00	247,000.00		
National Children's Alliance:					
OJJDP/CAC, Program Improvement Grant, FY 2009	50,000.00	50,000.00	50,000.00		
Monmouth County Child Advocacy Center Training, CY 2010	1,000.00	1,000.00	1,000.00		
Donations:					
NJNG/FEC: Project Lifesaver, Sheriff's Office K-9	50.00	50.00	50.00		
Economic Development/Tourism Project	14,772.18	14,772.18	14,772.18		
Monmouth County:					
Matching Funds for Grants	620,847.50	620,847.50		620,847.50	
Total Public and Private Programs Offset By Revenues - Excluded From "CAPS"	46,400,548.28	46,400,548.28	45,779,700.78	620,847.50	
Total Operations - Excluded From "CAPS"	439,877,869.01	439,877,869.01	417,618,575.43	22,259,293.58	
Contingent	160,000.00	160,000.00	95,484.31	64,515.69	
Total Operations Including Contingent - Excluded From "CAPS"	440,037,869.01	440,037,869.01	417,714,059.74	22,323,809.27	
Detail:					
Salaries and Wages	178,286,445.80	178,286,445.80	173,390,090.21	4,896,355.59	
Other Expenses	261,751,423.21	261,751,423.21	244,323,969.53	17,427,453.68	

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-3  
Page 10 of 11

## CURRENT FUND

## STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
General Appropriations					
Operations - Excluded From "CAPS"					
Capital Improvements - Excluded From "CAPS"					
Capital Improvement Fund	2,500,000.00	2,500,000.00	2,500,000.00		
Capital Improvements:					
Buildings and Grounds	250,000.00	250,000.00	97,743.97	152,256.03	
Total Capital Improvements - Excluded From "CAPS"	2,750,000.00	2,750,000.00	2,597,743.97	152,256.03	
County Debt Service - Excluded From "CAPS"					
Payment of Bond Principal:					
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	2,070,000.00	2,070,000.00	2,070,000.00		
Vocational School Bonds	264,916.11	264,916.11	264,916.11		
Other Bonds	28,860,000.00	28,860,000.00	28,860,000.00		
Interest on Bonds:					
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	411,238.80	411,238.80	411,238.80		
Vocational School Bonds	40,184.44	40,184.44	40,184.44		
Other Bonds	12,795,309.36	12,795,309.36	12,795,309.36		
Green Acres Loan Program:					
Loan Repayment for Principal and Interest	1,373,286.67	1,373,286.67	1,373,286.67		
Monmouth County Improvement Authority Lease Agreement - Correctional Facilities	3,902,532.78	3,902,532.78	3,902,532.71		\$ 0.07
Total County Debt Service - Excluded From "CAPS"	49,717,468.16	49,717,468.16	49,717,468.09		0.07

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

Exhibit A-3  
Page 11 of 11

## CURRENT FUND

## STATEMENT OF APPROPRIATIONS - REGULATORY BASIS

Year ended December 31, 2010

General Appropriations Operations - Excluded From "CAPS"	Appropriated		Expended		Cancelled
	Original Budget	Budget After Modification	Paid or Charged	Reserved	
Deferred Charges and Statutory Expenditures - County:					
Statutory Expenditures:					
Contribution To:					
Public Employees' Retirement System	9,800,000.00	9,800,000.00	9,704,703.84	95,296.16	
Social Security System ("O.A.S.I.")	13,500,000.00	13,500,000.00	12,753,758.79	746,241.21	
Police and Firemen's Retirement System	11,350,000.00	11,350,000.00	11,271,790.06	78,209.94	
County Pension and Retirement Fund	50,000.00	50,000.00	50,000.00		
Defined Contribution Retirement Plan ("DCRP")	50,000.00	50,000.00	15,792.18	34,207.82	
Total Deferred Charges and Statutory Expenditures - County	34,750,000.00	34,750,000.00	33,796,044.87	953,955.13	
Total General Appropriations - Excluded From "CAPS"	527,095,337.17	527,095,337.17	503,729,832.36	23,365,504.81	0.07
Total General Appropriations	<u>\$ 527,255,337.17</u>	<u>\$ 527,255,337.17</u>	<u>\$ 503,825,316.67</u>	<u>\$ 23,430,020.43</u>	<u>\$ 0.07</u>
Analysis of Budget After Modification	Reference	A-2,A-3		A	A-3
Appropriations	\$ 493,400,000.00				
Appropriations - 40A:4-87	33,855,337.17				
	A-2	<u>\$ 527,255,337.17</u>			
Analysis of Paid or Charged					
Cash Disbursements	1-A		\$ 422,660,353.33		
Encumbrances Payable	A		32,772,639.65		
Cash Disbursements Local Match Grant Fund	1-A,13-A		679,152.50		
Accounts Payable	8-A		2,612,622.91		
Federal and State Grants	13-A		45,100,548.28		
			<u>\$ 503,825,316.67</u>		

See accompanying notes.

TRUST FUND

EXHIBIT

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>	<u>Reserves</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Cash and Cash Equivalents	1-B	\$ 117,258,781.11	\$ 120,332,476.45				
U.S. HUD Receivables:				Reserve for Taxes Receivable for			
Relocation Assistance Program	2-B	5,184,182.31	5,307,219.42	Library, Health and Open Space	10-B	\$ 130,805.62	\$ 166,056.84
Community Development Block	3-B	5,112,411.02	4,517,229.51	Reserve for U.S. HUD Grants:			
Home Investment Grant	4-B	6,060,951.66	5,002,556.38	Relocation Assistance Program	11-B	11,765,894.00	10,343,629.28
Shelter Plus Care Grant	5-B	1,396,853.00	1,305,424.00	Community Development Block Grants	12-B	5,134,559.75	4,791,930.04
Health Grants	6-B	1,861,463.51	1,737,398.92	ARRA Grant Reserves	13-B	236,352.28	2,026,179.71
Homeward Bound Grant	7-B	803,206.00	552,753.00	Home Investment Grants	14-B	6,149,024.32	5,681,632.39
Emergency Shelter Grants	8-B	65,571.85	122,305.68	Shelter Plus Care	15-B	1,342,095.00	1,268,237.00
ARRA Grants	9-B	156,117.51	2,004,879.71	Homeward Bound	16-B	649,645.00	515,858.00
Taxes Receivable for Library, Health				Reserve for:			
and Open Space Funds	10-B	130,805.62	166,056.84	Temporary Assistance To Needy Families	17-B	182,283.68	196,366.91
		20,771,562.48	20,715,823.46	Other Trust Funds	18-B	112,415,932.87	116,040,603.19
				Retirees Health Benefits	19-B	23,751.07	17,806.55
Total Receivables and Other Assets		\$ 138,030,343.59	\$ 141,048,299.91	Total Reserves		\$ 138,030,343.59	\$ 141,048,299.91

See accompanying notes.



GENERAL CAPITAL FUND

EXHIBITS



## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## COMPARATIVE STATEMENT OF FUND BALANCE - REGULATORY BASIS

Years ended December 31, 2010 and 2009

	<u>Reference</u>		
Balance, December 31, 2009	C		\$ 11,032,831.51
Increased By:			
Premium on Sale of Bonds	1-C	\$ 1,063,319.25	
Excess on NJEDA Receivable	1-C	<u>51,757.00</u>	
			<u>1,115,076.25</u>
			12,147,907.76
Decreased By:			
Appropriated To Finance			
2010 Current Fund Budget Revenue	1-C		<u>2,500,000.00</u>
Balance, December 31, 2010	C		<u>\$ 9,647,907.76</u>

See accompanying notes.

RECLAMATION CENTER UTILITY FUND

EXHIBITS

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>	<u>Liabilities, Reserves and Fund Balances</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Operating Fund:				Operating Fund:			
Cash and Cash Equivalents	1-D	\$ 61,158,833.35	\$ 65,151,398.46	Appropriation Reserves	D-4,10-D	\$ 5,844,995.09	\$ 4,470,453.06
Change Fund	4-D	<u>1,750.00</u>	<u>1,350.00</u>	Appropriation Reserves Committed	D-4	9,401,907.87	12,899,988.35
		61,160,583.35	65,152,748.46	Landfill Closure Tax	5-D	8,356,733.22	7,605,097.28
				Accrued Interest on Bonds and Notes	7-D	134,915.42	225,858.27
				Haulers Deposits on Account	9-D	814,672.40	843,455.88
				Host Community Benefit Tax Payable	6-D	268,614.18	484,171.68
Receivables with Full Reserves:				Reserve For Environmental Impairment Liability	8-D	7,000,000.00	7,000,000.00
Receivable From Haulers	3-D	<u>822,782.66</u>	<u>701,101.74</u>	Accounts Payable	11-D	44,361.38	94,490.66
				Landfill Closure and Recycling Tax Payable	13-D	<u>329,202.05</u>	<u>361,448.76</u>
						32,195,401.61	33,984,963.94
				Reserve for Receivables	D	822,782.66	701,101.74
				Fund Balance	D-1	<u>28,965,181.74</u>	<u>31,167,784.52</u>
Total Operating Fund		<u>61,983,366.01</u>	<u>65,853,850.20</u>	Total Operating Fund		<u>61,983,366.01</u>	<u>65,853,850.20</u>
				Capital Fund:			
Capital Fund:				Serial Bonds	16-D	11,710,000.00	13,495,000.00
Cash and Cash Equivalents	1-D,2-D	7,426,728.93	6,569,197.01	Improvement Authorizations:			
Fixed Capital	14-D	113,852,715.51	106,525,454.04	Funded	17-D	6,194,910.82	2,169,613.53
Fixed Capital Authorized and Uncompleted	15-D	<u>9,325,000.00</u>	<u>9,450,000.00</u>	Unfunded	17-D	3,000,000.00	
		130,604,444.44	122,544,651.05	Deferred Reserve for Amortization	18-D	6,325,000.00	9,450,000.00
				Reserve for Amortization	19-D	102,142,715.51	93,030,454.04
				Fund Balance	D-2	<u>1,231,818.11</u>	<u>4,399,583.48</u>
Total Capital Fund		<u>130,604,444.44</u>	<u>122,544,651.05</u>	Total Capital Fund		<u>130,604,444.44</u>	<u>122,544,651.05</u>
Utility Grant Fund:				Utility Grant Fund:			
Cash and Cash Equivalents	1-D	1,402,065.91	1,007,657.49	Appropriated Reserves Payable Committed	21-D	362,427.58	83,137.47
Receivable with Full Reserve - Grant Receivable	20-D	<u>1,654.04</u>	<u>1,654.04</u>	Appropriated Reserves Payable	21-D	<u>1,041,292.37</u>	<u>926,174.06</u>
		1,403,719.95	1,009,311.53	Total Utility Grant Fund		<u>1,403,719.95</u>	<u>1,009,311.53</u>
Total Assets		<u>\$ 193,991,530.40</u>	<u>\$ 189,407,812.78</u>	Total Liabilities, Reserves and Fund Balances		<u>\$ 193,991,530.40</u>	<u>\$ 189,407,812.78</u>

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE  
REGULATORY BASIS

Years ended December 31, 2010 and 2009

	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Revenue and Other Income Realized:			
Operating Surplus Anticipated	D-3	\$ 19,700,000.00	\$ 22,500,000.00
Reclamation Center Utility Fees	D-3	26,825,140.20	27,446,894.62
Miscellaneous Revenue Anticipated	D-3	747,400.00	2,818,022.18
Miscellaneous Revenue Not Anticipated	D-3	1,956,750.85	
Unexpended Balance of Appropriation Reserves	10-D	7,553,843.62	10,804,153.87
Accounts Payable Cancelled	11-D	90,641.05	15,000.00
Reserve For Accrued Interest on Bonds Cancelled	7-D	71,021.50	36,736.60
		<u>56,944,797.22</u>	<u>63,620,807.27</u>
Expenditures:			
Appropriations	D-4	<u>39,447,400.00</u>	<u>41,500,000.00</u>
Excess in Revenue		17,497,397.22	22,120,807.27
Fund Balance, January 1	D	<u>31,167,784.52</u>	<u>31,546,977.25</u>
		48,665,181.74	53,667,784.52
Decreased By:			
Utilized as Anticipated Revenue	D-1	<u>19,700,000.00</u>	<u>22,500,000.00</u>
Fund Balance, December 31	D	<u>\$ 28,965,181.74</u>	<u>\$ 31,167,784.52</u>

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December, 31, 2009	D	\$ 4,399,583.48
Increased By:		
Premium on Sale of Bonds	1-D	<u>34,496.10</u>
		4,434,079.58
Decreased By:		
Appropriated To Finance Improvement Authorizations	17-D	<u>3,202,261.47</u>
Balance, December 31, 2010	D	<u>\$ 1,231,818.11</u>

See accompanying notes.

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## STATEMENT OF REVENUES - REGULATORY BASIS

Year ended December 31, 2010

	<u>Reference</u>	<u>Anticipated</u>	<u>Realized</u>	<u>Excess/ (Deficit)</u>
Operating Surplus Anticipated	D-1	\$ 19,700,000.00	\$ 19,700,000.00	
Miscellaneous Revenues:				
Utility Fees	D-1	26,000,000.00	26,825,140.20	\$ 825,140.20
NJDEP:				
Recycling Enhancement Act	D-1	444,000.00	444,000.00	
Recycling Tax Bonus Grant	D-1	<u>303,400.00</u>	<u>303,400.00</u>	
Total		<u>\$ 46,447,400.00</u>	<u>\$ 47,272,540.20</u>	<u>\$ 825,140.20</u>

Analysis of Non-Budget Revenue:

Interest on Investments and Deposits	\$ 398,481.62
Grass Clippings	47,152.20
Gas Utility Fees	681,892.30
Scrap Metal	6,099.70
Rentals	5,220.00
Utility Reimbursements	2,373.47
Recycling Commissions	116,145.62
Recycled Glass	236,694.69
Renewable Energy Credits	336,113.94
Cover Material	3,122.01
Miscellaneous	<u>123,455.30</u>
D-1	<u>\$ 1,956,750.85</u>

See accompanying notes.



COUNTY OF MONMOUTH, NEW JERSEY  
 RECLAMATION CENTER UTILITY FUND  
 STATEMENT OF EXPENDITURES - REGULATORY BASIS

Year ended December 31, 2010

				Expended	
	Budget	Cancelled	Budget Modified	Paid or Charged	Reserved
Operating:					
Salaries and Wages	\$ 5,700,000.00	\$ 500,000.00	\$ 5,200,000.00	\$ 5,012,284.23	\$ 187,715.77
Other Expenses	35,290,422.39	6,000,000.00	29,290,422.39	24,520,036.07	4,770,386.32
NJDEP:					
Recycling Enhancement Act	444,000.00		444,000.00	444,000.00	
Recycling Tax Bonus Grant	303,400.00		303,400.00	303,400.00	
Total Operating	<u>41,737,822.39</u>	<u>6,500,000.00</u>	<u>35,237,822.39</u>	<u>30,279,720.30</u>	<u>4,958,102.09</u>
Capital Improvements:					
Capital Outlay	<u>1,442,000.00</u>	<u>500,000.00</u>	<u>942,000.00</u>	<u>55,107.00</u>	<u>886,893.00</u>
Total Capital Improvements	<u>1,442,000.00</u>	<u>500,000.00</u>	<u>942,000.00</u>	<u>55,107.00</u>	<u>886,893.00</u>
Debt Service:					
Payment of Bond Principal	2,750,000.00		2,750,000.00	2,750,000.00	
Interest on Bonds	<u>517,577.61</u>		<u>517,577.61</u>	<u>517,577.61</u>	
Total Debt Service	<u>3,267,577.61</u>		<u>3,267,577.61</u>	<u>3,267,577.61</u>	
	<u>\$ 46,447,400.00</u>	<u>\$ 7,000,000.00</u>	<u>\$ 39,447,400.00</u>	<u>\$ 33,602,404.91</u>	<u>\$ 5,844,995.09</u>

Reference

D-3

D-4

D-4

D

Analysis of Paid or Charged:

Committed

D

\$ 9,401,907.87

Paid

1-D

24,200,497.04

See accompanying notes.

\$ 33,602,404.91

GENERAL FIXED ASSETS ACCOUNT GROUP

EXHIBIT

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL FIXED ASSETS ACCOUNT GROUP

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>	<u>Liabilities</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Land	1-E	\$ 342,682,515.03	\$ 326,921,233.03				
Buildings	1-E	294,149,824.36	291,295,017.36				
Furniture, Fixtures and Equipment	1-E	46,802,020.12	45,752,956.53				
Vehicles	1-E	<u>73,583,886.11</u>	<u>70,431,224.11</u>	Investment in General Fixed Assets	1-E	<u>\$ 757,218,245.62</u>	<u>\$ 734,400,431.03</u>
Total Assets		<u>\$ 757,218,245.62</u>	<u>\$ 734,400,431.03</u>	Total Liabilities		<u>\$ 757,218,245.62</u>	<u>\$ 734,400,431.03</u>

See accompanying notes.

OFFICE OF THE SURROGATE

EXHIBIT

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SURROGATE

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2010</u>	Balance December 31, <u>2009</u>
General Fund:			
Cash	1-F	\$ <u>26,675.04</u>	\$ <u>32,075.04</u>
Trust Fund:			
Cash	4-F	<u>27,771,609.25</u>	<u>26,968,113.25</u>
Total Assets		<u>\$ 27,798,284.29</u>	<u>\$ 27,000,188.29</u>
<u>Liabilities and Reserves</u>			
General Fund:			
Reserve For Lawyer's Fees	3-F	\$ <u>26,675.04</u>	\$ <u>32,075.04</u>
		<u>26,675.04</u>	<u>32,075.04</u>
Trust Fund			
Reserve for Awards and Legacies To Minors and Incompetents	4-F	<u>27,771,609.25</u>	<u>26,968,113.25</u>
		<u>\$ 27,798,284.29</u>	<u>\$ 27,000,188.29</u>

See accompanying notes.

OFFICE OF THE SHERIFF

EXHIBIT

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SHERIFF

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2010</u>	Balance December 31, <u>2009</u>
General Accounts:			
Cash	1-G	\$ 1,146,198.62	\$ 1,608,931.85
Appropriation Account:			
Cash	1-G	<u>3,997.31</u>	<u>5,078.35</u>
Total Assets		<u>\$ 1,150,195.93</u>	<u>\$ 1,614,010.20</u>
<u>Liabilities and Reserves</u>			
General Account:			
Deposits on Sheriff's Sales	2-G	\$ 1,084,646.86	\$ 1,456,216.44
Summons and Complaints	3-G	2,006.72	4,953.37
Wage Execution Account	4-G	16,691.29	46,289.78
General Writs (Levies)	5-G	<u>42,853.75</u>	<u>101,472.26</u>
		<u>1,146,198.62</u>	<u>1,608,931.85</u>
Appropriation Account:			
Reserve for Witness Fees	6-G	<u>3,997.31</u>	<u>5,078.35</u>
		<u>\$ 1,150,195.93</u>	<u>\$ 1,614,010.20</u>

See accompanying notes.

OFFICE OF THE COUNTY ADJUSTER

EXHIBIT



## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE COUNTY ADJUSTER

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2010</u>	Balance December 31, <u>2009</u>
Cash	1-H	\$ 309.37	\$ 128.20
Accounts Receivable - Patients	2-H	<u>167,610.47</u>	<u>168,550.72</u>
Total Assets		<u>\$ 167,919.84</u>	<u>\$ 168,678.92</u>
<u>Liabilities and Reserves</u>			
Balance Due County Treasurer	1-H	\$ 309.37	\$ 128.20
Reserve for Patients' Receivables	2-H	<u>167,610.47</u>	<u>168,550.72</u>
Total Liabilities and Reserves		<u>\$ 167,919.84</u>	<u>\$ 168,678.92</u>

See accompanying notes.

JOHN L. MONTGOMERY DIVISION

EXHIBIT

## COUNTY OF MONMOUTH, NEW JERSEY

## MONMOUTH COUNTY CARE CENTER

## JOHN L. MONTGOMERY DIVISION

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>	<u>Liabilities and Reserves</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Geriatric Unit:				Geriatric Unit:			
Cash - General Account	1-I	\$ 47,273.63	\$ 142,719.17	Patient Care Receivables	2-I	\$ 2,000,546.01	\$ 2,557,511.45
Accounts Receivable	2-I	2,000,546.01	2,557,511.45	Trust Accounts	3-I	71,332.98	71,560.79
Patients Trust Accounts	3-I	<u>71,332.98</u>	<u>71,560.79</u>	Due To County Treasurer	4-I	<u>47,273.63</u>	<u>142,719.17</u>
Total Geriatric Unit		<u>2,119,152.62</u>	<u>2,771,791.41</u>	Total Geriatric Unit		<u>2,119,152.62</u>	<u>2,771,791.41</u>
Young Adult Care:				Young Adult Care:			
Cash - General Account	1-I	1,740.00	13,604.85	Reserve for:			
Accounts Receivable	2-I	737,418.86	629,654.03	Patient Care Receivables	2-I	737,418.86	629,654.03
Patients Trust Accounts	3-I	<u>1,985.89</u>	<u>3,662.96</u>	Trust Accounts	3-I	1,985.89	3,662.96
Total Young Adult Care		<u>741,144.75</u>	<u>646,921.84</u>	Due To County	4-I	<u>1,740.00</u>	<u>13,604.85</u>
				Total Young Adult Care		<u>741,144.75</u>	<u>646,921.84</u>
Total:				Total:			
Cash - General Account	1-I	49,013.63	156,324.02	Reserve for:			
Accounts Receivable	2-I	2,737,964.87	3,187,165.48	Patient Care Receivables	2-I	2,737,964.87	3,187,165.48
Patients Trust Accounts	3-I	<u>73,318.87</u>	<u>75,223.75</u>	Trust Accounts	3-I	73,318.87	75,223.75
Total Assets		<u>\$ 2,860,297.37</u>	<u>\$ 3,418,713.25</u>	Due To:			
				Patients	4-I		
				County Treasurer	5-I	<u>49,013.63</u>	<u>156,324.02</u>
				Total Liabilities and Reserves		<u>\$ 2,860,297.37</u>	<u>\$ 3,418,713.25</u>

See accompanying notes.

GERALDINE L. THOMPSON DIVISION

EXHIBIT

## COUNTY OF MONMOUTH, NEW JERSEY

## MONMOUTH COUNTY CARE CENTER

## GERALDINE L. THOMPSON DIVISION

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>	<u>Liabilities and Reserves</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Cash - General Account	1-J	\$ 127,883.38	\$ 95,650.70	Reserve for:			
Accounts Receivable	2-J	3,240,377.14	3,057,582.67	Patients Care	2-J	\$ 3,240,377.14	\$ 3,057,582.67
Patient Trust Account	3-J	31,856.97	42,251.53	Trust Accounts	4-J	31,856.97	42,251.53
				Due To County Treasurer	5-J	127,883.38	95,650.70
Total Assets		<u>\$ 3,400,117.49</u>	<u>\$ 3,195,484.90</u>	Total Liabilities and Reserves		<u>\$ 3,400,117.49</u>	<u>\$ 3,195,484.90</u>

See accompanying notes.

DEPARTMENT OF PARKS AND RECREATION  
EXHIBIT

COUNTY OF MONMOUTH, NEW JERSEY  
DEPARTMENT OF PARKS AND RECREATION  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2010</u>	Balance December 31, <u>2009</u>
Cash		\$ 350,015.60	\$ 344,521.99
Change Fund		<u>49,575.00</u>	<u>51,675.00</u>
Total Assets	1-K	<u>\$ 399,590.60</u>	<u>\$ 396,196.99</u>
<u>Liabilities and Reserves</u>			
Reserve for:			
Checking Account		\$ 1,500.00	\$ 1,500.00
Change Fund		49,575.00	51,675.00
Interest - Sales Tax		9.99	9.99
Boat Contract Security		<u>348,505.61</u>	<u>343,012.00</u>
Total Liabilities and Reserves	1-K	<u>\$ 399,590.60</u>	<u>\$ 396,196.99</u>

See accompanying notes.

YOUTH DETENTION CENTER

EXHIBIT



## COUNTY OF MONMOUTH, NEW JERSEY

## YOUTH DETENTION CENTER

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	Balance December 31, 2010	Balance December 31, 2009
Cash		\$ 2,916.12	\$ 3,201.99
Total Assets	L	<u>\$ 2,916.12</u>	<u>\$ 3,201.99</u>
<u>Liabilities and Reserves</u>			
Due To:			
Residents Inmates		\$ 2,473.35	\$ 2,775.72
County - Interest		<u>442.77</u>	<u>426.27</u>
Total Liabilities and Reserves	L	<u>\$ 2,916.12</u>	<u>\$ 3,201.99</u>

See accompanying notes.

OFFICE OF THE PROSECUTOR

EXHIBIT

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE PROSECUTOR

## COMPARATIVE BALANCE SHEET- REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2010</u>	Balance December 31, <u>2009</u>
Cash - Confidential Fund	1-M	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Assets		<u>\$ 0.00</u>	<u>\$ 0.00</u>
<u>Liabilities</u>			
Due To County Treasurer	1-M	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Liabilities		<u>\$ 0.00</u>	<u>\$ 0.00</u>

See accompanying notes.

DEPARTMENT OF CORRECTIONS

EXHIBIT

## COUNTY OF MONMOUTH, NEW JERSEY

## DEPARTMENT OF CORRECTIONS

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2010</u>	Balance December 31, <u>2009</u>
Inmates' Checking Account		\$ 306,268.36	\$ 318,108.18
Due From County		44,598.26	45,654.16
Accounts Receivable - Inmates		<u>3,613,587.43</u>	<u>3,401,052.00</u>
Total Assets	N	<u>\$ 3,964,454.05</u>	<u>\$ 3,764,814.34</u>
<u>Liabilities</u>			
Due To:			
State of New Jersey		\$ 9,876.93	\$ 11,094.89
County:			
Postage		191.84	41.79
Medical		1,188.74	1,381.82
Processing Fees		11,495.53	15,098.27
Commission		28,724.65	32,063.89
Miscellaneous		296.97	273.97
Commissary Company		70,044.59	78,884.80
Accounts Payable - Inmate Accounts		229,047.37	224,922.91
Reserve for Receivable - Inmates		<u>3,613,587.43</u>	<u>3,401,052.00</u>
Total Liabilities	N	<u>\$ 3,964,454.05</u>	<u>\$ 3,764,814.34</u>

See accompanying notes.

OFFICE OF THE COUNTY CLERK

EXHIBIT

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE COUNTY CLERK

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>	<u>Liabilities and Reserves</u>	<u>Reference</u>	<u>2010</u>	<u>2009</u>
Registry Department:				Registry Department:			
Cash	1-O	\$ 340,122.83	\$ 349,231.07	Reserve for:			
Cash Drawers	O	200.00	200.00	Accounts Receivable	3b-O	\$ 1,206.00	\$ 17,399.28
Accounts Receivable - Lawyers	3-O	<u>1,206.00</u>	<u>17,399.28</u>	Cash Drawers	O	200.00	200.00
				Lawyer's Deposits	3a-O	<u>340,122.83</u>	<u>349,231.07</u>
Total Assets		<u>\$ 341,528.83</u>	<u>\$ 366,830.35</u>	Total Liabilities and Reserves		<u>\$ 341,528.83</u>	<u>\$ 366,830.35</u>

See accompanying notes.

TUBERCULOSIS CONTROL PROGRAM

EXHIBIT



## COUNTY OF MONMOUTH, NEW JERSEY

## TUBERCULOSIS CONTROL PROGRAM

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

December 31, 2010 and 2009

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2010</u>	Balance December 31, <u>2009</u>
Cash - General Account	1-P	\$ 918.55	\$ 600.72
Accounts Receivable	2-P	<u>228.00</u>	<u>672.00</u>
Total Assets		<u>\$ 1,146.55</u>	<u>\$ 1,272.72</u>
<u>Liabilities and Reserves</u>			
Due To County Treasurer - General	3-P	\$ 918.55	\$ 600.72
Reserve for Accounts Receivable	P	<u>228.00</u>	<u>672.00</u>
Total Liabilities and Reserves		<u>\$ 1,146.55</u>	<u>\$ 1,272.72</u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

1. Summary of Significant Accounting Policies

A. Reporting Entity

The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB has adopted accounting statements to be used by governmental units when reporting financial position and results of operations in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The municipalities in the State of New Jersey do not prepare financial statements in accordance with GAAP and thus do not comply with all of the GASB pronouncements.

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 accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB Codification establishes three fund types to be used by general purpose governmental units when reporting financial position and results of operations in accordance with GAAP.

The accounting policies of the County conform to the accounting principles and practices applicable to municipalities prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The accompanying financial statements are presented in the format prescribed by the State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and are 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:

Current Fund - is used to account for all revenues and expenditures applicable to the general operations of County departments.

Trust Funds - are used to account for assets held by the County in a trustee capacity or as an agent for individuals and other governmental agencies. Funds held by the County which have restrictions placed on the use of such funds are recorded in the Trust Fund.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

1. Summary of Significant Accounting Policies (continued)

B. Description of Funds (continued)

General Capital Fund - is used to account for financial resources to be used for the acquisition of general capital facilities. The major resources are derived from the sale of serial bonds and bond anticipation notes.

Grant Fund - is used to account for resources and expenditures of Federal and State Grant Funds.

Reclamation Utility Operating Fund - is used to account for 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 - 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 - is used to account for resources and expenditures of Federal and State Grant Funds.

General Fixed Assets Account Group - The County has complied with Technical Accounting Directive No. 85-2 issued by the Division of Local Government Services. Technical Accounting Directive No. 85-2 utilizes the following accounting policies:

Fixed assets used in governmental operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. Public domain (infrastructure) general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available, except for land which is valued at estimated market value.

No depreciation is provided for in the financial statements.

Expenditures for construction in progress are recorded in the Capital Funds until such time as the construction is completed and put into operation.

Fixed assets acquired through grants in aid or contributed capital are not accounted for separately.

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 certificates 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.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

1. Summary of Significant Accounting Policies (continued)

B. Description of Funds (continued)

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 attorneys.

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 administrative 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 designed 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 System, a huge volume of records open to the public.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

1. Summary of Significant Accounting Policies (continued)

B. Description of Funds (continued)

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.

Department of Corrections - The Department of Corrections operates the County jail. Some prisoners are held on behalf of the State of New Jersey ("NJDOC"), US Marshals Service ("USMS"), Immigration Customs Enforcement ("ICE") and the City of Philadelphia due to overcrowding at their facilities. Reimbursements are received from these entities to cover the costs associated with providing secured housing. There is a commissary and account system so that inmates may purchase "comfort" items not normally provided, which include hygiene, clothing and snack foods. The commissary services are contracted out and the Department of Corrections receives a commission at a specified percentage based upon total sales. 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 judgments.

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. Measurement Focus, Basis of Accounting and Basis of Presentation

The accounting principles and practices prescribed for municipalities by the Division of Local Government Services differ in certain respects from GAAP applicable to local government units. The more significant differences follow.

A modified accrual basis of accounting is followed by the County. Modifications from the accrual basis follow:

Revenues

Revenues are recorded as received in cash except for statutory reimbursements and grant funds, which are due from other governmental units. State and federal grants for operating purposes are realized as revenues when anticipated in the County budget. Receivables for property taxes are recorded with offsetting reserves within the Current Fund. Other amounts that are due to the County which are susceptible to accrual are recorded as receivables with offsetting reserves. These reserves are liquidated and revenues are recorded as realized upon receipt of cash. GAAP requires the recognition of revenues for general operations in the accounting period in which they become available and measurable.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

1. Summary of Significant Accounting Policies (continued)
- C. Measurement Focus, Basis of Accounting and Basis of Presentation (continued)

Expenditures

- (a) Disbursements for Current Fund inventory-type items are considered expenditures at the time of purchase;
- (b) Prepaid expenses are not recorded;
- (c) Interest on long-term debt included in the General Capital Fund is recorded as an expenditure when paid;
- (d) The encumbrance method of accounting, which records commitments such as purchase orders and contracts as a charge against the current year's budget in addition to expenditures made or accrued, is utilized. The cash basis of accounting, however, is followed for recording the County's share of contributions for fringe benefits, such as retirement plans, accrued sick leave and vacation leave.

Appropriation reserves are recorded at December 31 for unexpended appropriation balances except for amounts which, according to state statutes, may be cancelled by the governing body. The appropriation reserves are available to satisfy specific claims, commitments or contracts incurred during the preceding fiscal year. At the end of the succeeding fiscal year, the remaining unexpended balances lapse to fund balance through other credits to revenue.

Had the County's financial statements been prepared under generally accepted accounting principles, the encumbrance method of accounting would be followed for expenditures presently reflected on a paid or charged basis, appropriation reserves would not be recorded, revenues susceptible to accrual would have been reflected without offsetting reserves and inventories would not be reflected as expenditures at the time of purchase.

Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

The County follows a modified 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.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (continued)

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

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

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

Deferred Charges - the regulatory basis of accounting utilized by the County requires that certain expenditures, when they occur, be deferred, and raised as items of appropriation in budgets of succeeding years. These deferred charges include the two general categories, overexpenditures and emergency appropriations. Overexpenditures occur when expenditures recorded as "paid or charged" exceed available appropriation balances. Emergency appropriations occur when, subsequent to the adoption of a balanced budget, the governing body authorizes the establishment of additional appropriations based on unforeseen circumstances or for other special purposes as defined by statute. Overexpenditures and emergency appropriations are deducted from total expenditures in the calculation of operating results and are established as assets for Deferred Charges in 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 the 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.



COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (continued)

Capital Leases - The County is obligated under leases with the Monmouth County Improvement Authority. 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 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 in the fixed asset reporting group in the Current Fund with the exception of infrastructure assets which consist of roads, bridges, streets, sidewalks and drainage systems. The 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 the General Fixed Assets Group are accounted for in the General Capital Fund until construction is completed.

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

D. Financial Statements

The GASB Codification defines the financial statements of a governmental unit to be presented in the general-purpose financial statements to be in accordance with GAAP. The County presents the financial statements listed in the table of contents which are required by the Division and which differ from the financial statements required by GAAP. In addition, the Division requires that 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 integrated into 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 State Division of Local Government Services in accordance with N.J.S.A. 40A:4 et seq.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

1. Summary of Significant Accounting Policies (continued)

F. Grants

Current Fund - State and federal grants and assistance awards made on the basis of entitlement periods are recorded as revenues when entitlement occurs.

Trust Fund - State and federal grants and assistance awards are dedicated by rider in the Trust Fund. A receivable and corresponding spending reserve are recorded when the grant is awarded.

Capital Fund - State and federal grants and assistance awards are recorded as a funding source for improvement authorizations or are established as receivables with an offsetting reserve.

G. Assessment and Collection of Property Taxes

New Jersey statutes require that taxable valuation of real property be prepared by the local unit tax assessor as of October 1 in each year and filed with the County Board of Taxation by January 10 of the following year. Upon the filing of certified adopted budgets by the Local Unit, Local School District, County and Special Districts, the tax rate is struck by the County Tax Board based on the certified amounts in each of the taxing districts for collection to fund the budgets. Pursuant to statute, this process is to be completed on or before May 3, with a completed duplicate of the tax rolls to be delivered to the Local Unit Tax Collector on or before May 13. New Jersey statutes require that each local unit provide for sufficient anticipated cash receipts equal to the "lawful yearly expenditure" which includes the total amount of property taxes to be raised by the local unit.

Taxes are levied on an annual basis and are due quarterly on February 1, May 1, August 1, and November 1. Any taxes not paid as of December 31 are subject to tax sale and lien in the subsequent year, with the exception of bankruptcies. The date of tax sale is at the discretion of the tax collector.

H. Foreclosed Property

Real property acquired for taxes is recorded in the Current Fund at assessed valuation when such property is acquired and is fully reserved.

I. Interfund Receivables

Interfund receivables created by cash transfers from the Current Fund are recorded with offsetting reserves created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in other funds are not offset by reserves.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

1. Summary of Significant Accounting Policies (continued)

J. Deferred Charges to Future Taxation Funded and Unfunded

Upon the authorization of capital projects, the County establishes deferred charges for the costs 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 N.J.S.A. 40A:2-4, the County may levy taxes on all taxable property within the local unit to repay the debt. Annually, the County raises the debt requirements for that particular year in the Current Fund budget. As funds are raised, the deferred charges are reduced.

K. Pension Plans

Substantially, all County employees participate in the Public Employees' Retirement System ("PERS") and the Police and Fireman's Retirement System ("PFRS"). The Division of Pensions within the Treasury Department of the State of New Jersey is the administrator of the funds and charges municipalities annually for their respective contributions. The plans provide retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. The plans are cost sharing multiple-employer defined benefit plans and as such do not maintain separate records for each municipality in the state and, therefore, the actuarial data for the County is not available. The Division of Pensions issues publicly available financial reports for each of the plans that include financial statements and required supplementary information. The reports may be obtained by writing the State of New Jersey, Division of Pensions.

Covered employees are required by State statute to contribute a certain percentage of their salary to the plan. Each member's percentage is based on age determined at the effective date of enrollment. In addition, PERS and PFRS bill the County annually at an actuarially determinable rate for its required contribution. The current rate is 5.5% for PERS and 8.5% for PFRS of annual covered payroll.

<u>Year</u>	<u>PERS</u>	<u>PFRS</u>
2010	\$ 9,591,796.00	\$ 11,271,188.00
2009	10,098,571.72	6,422,010.57
2008	10,301,473.19	7,054,439.86

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

1. Summary of Significant Accounting Policies (continued)

L. Deposits and Investments

Deposits

New Jersey statutes permit the deposit of public funds in institutions located in New Jersey which are insured by the Federal Deposit Insurance Corporation ("FDIC"), or by any other agencies of the United States that insure deposits, the State of New Jersey Cash Management Fund and government money market mutual funds through registered broker/dealers and banks. New Jersey statutes require public depositories to maintain collateral for deposit of public funds that exceed insurance limits as follows:

The market value of the collateral must equal 5 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.

All collateral must be deposited with the Federal Reserve Bank, the Federal Home Loan Bank Board 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 State of New Jersey Cash Management Fund is authorized by statute and regulations of the State Investment Council to invest in fixed income and debt securities which mature within one year. Collateralization of Fund investments is generally not required.

Investments

New Jersey statutes establish the following securities as eligible for the investment of County funds:

- (a) Bonds or other obligations of the United States or obligations guaranteed by the United States.
- (b) Government Money Market Mutual Funds.
- (c) 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 obligation bears a fixed rate of interest not dependent on any index or other external factor.
- (d) Bonds or other obligations of the County, or bonds or other obligations of school districts of which the County is a part or within which the school district is located.
- (e) Bonds or other obligations, having a maturity date of not more than 397 days from the date of purchase, that are approved by the New Jersey Department of Treasury, Division of Investments.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

1. Summary of Significant Accounting Policies (continued)

L. Deposits and Investments (continued)

Investments (continued)

- (f) Local Government Investment Pools.
- (g) Deposits with the State of New Jersey Cash Management Fund established pursuant to Section 1 of P.L. 1977, C. 281 (C.52:18A:90.4).

Repurchase agreements (15.1(a)(8)) must comply with the following conditions:

- (a) The underlying securities are permitted investments, pursuant to the list contained in (a) and (c) above.
- (b) The custody of the collateral is transferred to a third party. This means the bank must contract with a trusted third party to hold the collateral to ensure it is not pledged against any other investments.
- (c) The maturity of the agreement is not more than 30 days.
- (d) The underlying securities are purchased through a GUDPA bank.
- (e) A master repurchase agreement providing for the custody and security of collateral is executed.

Local Government Investment Pools ("LGIP") (15.1(e)(2)) are subject to the following requirements:

- (a) It is managed in accordance with the SEC's government money market rules (2a-7).
- (b) It is rated in the highest category by a nationally recognized statistical rating organization.
- (c) Have their portfolio limited to U.S. Government securities as defined in 2a-7 and repurchase agreements that are collateralized by such U.S. Government securities.

Every local unit must have a Cash Management Plan ("Plan"); the Plan is subject to audit. In addition, when the Plan permits investments for more than one year, the investment must approximate the prospective use of funds. This primarily relates to U.S. securities and local bond issue purchases. The law also requires that cash management plans provide for the CFO to give the governing body a monthly report that summarizes:

- (a) All investments made or redeemed over the past month.
- (b) Each organization holding local unit funds.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

1. Summary of Significant Accounting Policies (continued)

L. Deposits and Investments (continued)

Investments (continued)

(c) The amount of securities purchased or sold, class or type of securities purchased, book value, earned income, fees incurred, and market value of all investments as of the report date.

(d) Other information that may be required by the governing body.

During the year, the County had none of its idle funds invested in repurchase agreements collateralized by eligible securities. At the close of the year, no such investments were held by the County.

2. Deposits and Investments

The County considers petty cash, change funds, cash in banks, certificates of deposit and deposits with the New Jersey Cash Management Fund as Cash and Cash Equivalents.

Deposits

The County's deposits are insured through either the Federal Deposit Insurance Corporation ("FDIC") or New Jersey's Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA requires all banks doing business in the State of New Jersey to maintain additional collateral in the amount of 5% of the average public deposits and to deposit these amounts with the Federal Reserve Bank for all deposits not covered by FDIC.

Bank balances at December 31, 2010 and 2009 are insured up to \$250,000.00 in the aggregate by FDIC for each bank. At December 31, 2010 and 2009, the book value of the County's deposits were \$476,275,899.18 and \$459,998,712.48, respectively.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The County does not have a formal policy for custodial credit risk. As of December 31, 2010, the County's bank balance was not exposed to custodial credit risk.

At December 31, 2010, the County's bank balance of \$484,808,956.03 was exposed to Custodial Credit Risk as follows:

	<u>2010</u>
Insured	\$ 460,631,642.04
Uninsured and Uncollateralized	<u>24,177,313.99</u>
	<u>\$ 484,808,956.03</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

2. Deposits and Investments (continued)

Cash Management Plan

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

As of December 31, 2010, 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.

3. Fixed Assets

The following is a summary of changes in the General Fixed Assets Account Group for the years 2010 and 2009.

<u>2010</u>	Balance, December 31, <u>2009</u>	<u>Additions</u>	<u>Retirements</u>	Balance, December 31, <u>2010</u>
Land	\$ 326,921,233.03	\$ 15,761,282.00		\$ 342,682,515.03
Buildings	291,295,017.36	2,854,807.00		294,149,824.36
Furniture, Fixtures, and Equipment	45,752,956.53	1,648,596.18	\$ 599,532.59	46,802,020.12
Vehicles	<u>70,431,224.11</u>	<u>3,470,578.53</u>	<u>317,916.53</u>	<u>73,583,886.11</u>
Total	<u>\$ 734,400,431.03</u>	<u>\$ 23,735,263.71</u>	<u>\$ 917,449.12</u>	<u>\$ 757,218,245.62</u>

<u>2009</u>	Balance, December 31, <u>2008</u>	<u>Additions</u>	<u>Retirements</u>	Balance, December 31, <u>2009</u>
Land	\$ 310,100,978.03	\$ 16,820,255.00		\$ 326,921,233.03
Buildings	289,645,883.36	1,649,134.00		291,295,017.36
Furniture, Fixtures, and Equipment	43,471,724.30	3,391,277.15	\$ 1,110,044.92	45,752,956.53
Vehicles	<u>67,189,203.76</u>	<u>5,438,463.00</u>	<u>2,196,442.65</u>	<u>70,431,224.11</u>
Total	<u>\$ 710,407,789.45</u>	<u>\$ 27,299,129.15</u>	<u>\$ 3,306,487.57</u>	<u>\$ 734,400,431.03</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

4. Long-Term Debt

Summary of County Debt

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<u>Issued</u>			
General:			
Bonds and Notes	\$ 392,610,000.00	\$ 377,725,000.00	\$ 338,585,000.00
Reclamation Center Utility:			
Capital Fund:			
Bonds and Notes	11,710,000.00	13,495,000.00	16,140,000.00
Green Trust Bonds NJDEP	3,295,161.50	4,583,192.44	5,845,844.05
Voc Tech. School District NJDEP	834,320.06	1,099,236.17	1,358,163.78
Installment Purchase Agreements	2,655,000.00	2,655,000.00	
Mon. County Improvement Auth.	<u>134,310,000.00*</u>	<u>138,770,000.00*</u>	
 Total Debt Issued	 <u>545,414,481.56</u>	 <u>538,327,428.61</u>	 <u>361,929,007.83</u>
<u>Authorized But Not Issued</u>			
General:			
Bonds and Notes	135,827,500.00	133,327,500.00	125,879,400.75
Reclamation Center Utility:			
Capital Fund:			
Bonds and Notes	3,000,000.00		
Mon. County Improvement Auth.	<u>96,395,000.00*</u>	<u>9,955,000.00*</u>	
 Total Authorized But Not Issued	 <u>235,222,500.00</u>	 <u>143,282,500.00</u>	 <u>125,879,400.75</u>
 Total Bonds and Notes Issued and Authorized But Not Issued	 <u>\$ 780,636,981.56</u>	 <u>\$ 681,609,928.61</u>	 <u>\$ 487,808,408.58</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 0.3917%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ 765,926,981.56	\$ 277,791,866.95	\$ 488,135,114.61
Reclamation Center Utility	<u>14,710,000.00</u>	<u>14,710,000.00</u>	
	<u>\$ 780,636,981.56</u>	<u>\$ 292,501,866.95</u>	<u>\$ 488,135,114.61</u>

Net Debt \$488,135,114.61 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$124,626,088,385 = 0.3917%.

\* Guaranteed by County only - Included in deduction



COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

4. Long-Term Debt (continued)

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

2.0% of Equalized Valuation Basis (State)	\$ 2,492,521,767.70
Less: Net Debt	<u>488,135,114.61</u>

Remaining Borrowing Power	<u>\$ 2,004,386,653.09</u>
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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, 2010 was 0.3917% and its remaining borrowing power in dollars was \$2,004,386,653.09.

Calculation of "Self-Liquidating Purposes"  
Reclamation Utility per N.J.S.A. 40A:2-45

Cash Receipts From Fees, Rents or Other Charges for the Year	\$ 49,219,291.05
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Deductions:

Operating and Maintenance Costs	35,237,822.39
Debt Service	<u>3,267,577.61</u>

Excess Revenue	<u>\$ 4,213,891.05</u>
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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.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

4. Long-Term Debt (continued)

General Capital Fund

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2010
General Improvements	Serial Bonds	07/15/02	07/15/12	4.000%	\$ 6,500,000.00
General Improvements	Serial Bonds	03/01/03	03/01/13	2.750-4.000%	8,370,000.00
General Improvements	Serial Bonds	04/27/04	01/15/16	4.000-5.000%	14,230,000.00
Refunding Bonds	Serial Bonds	04/27/04	09/01/12	5.000%	7,955,000.00
General Improvements	Serial Bonds	04/19/05	01/15/20	3.750-5.000%	11,850,000.00
General Improvements	Serial Bonds	06/06/06	01/15/21	4.000-5.000%	28,445,000.00
General Improvements	Serial Bonds	09/12/07	09/15/22	4.000-5.000%	49,350,000.00
Refunding Bonds		03/06/08	01/15/16	3.000-5.000%	29,180,000.00
General Improvements	Serial Bonds	09/23/08	09/01/23	4.000-5.000%	27,260,000.00
General Improvements	Serial Bonds	11/17/09	11/01/19	1.200-4.250%	40,973,500.00
General Improvements	Serial Bonds	11/17/09	11/01/24	4.600-4.800%	26,385,000.00
Refunding Bonds		12/30/09	01/15/19	2.000-4.000%	17,830,000.00
Refunding Bonds		12/30/09	01/15/18	4.000%	4,650,000.00
General Improvements	Serial Bonds	12/16/10	12/01/16	3.000-4.000%	8,500,000.00
Refunding Bonds		12/16/10	03/01/18	2.500-4.000%	28,610,000.00
General Capital Bonds	Serial Bonds	12/16/10	12/01/20	3.300-4.200%	15,325,000.00
Economic Development	Serial Bonds	12/16/10	12/01/25	4.150-4800%	20,775,000.00
					<u>\$ 346,188,500.00</u>

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2010
County College:					
General Improvements	Serial Bonds	07/15/01	07/15/11	3.75-4.20%	\$ 610,000.00
General Improvements	Serial Bonds	07/15/02	07/15/12	3.75-4.00%	915,000.00
General Improvements	Serial Bonds	04/19/05	01/15/15	3.75-5.00%	2,255,000.00
General Improvements	Serial Bonds	09/12/07	09/15/17	4.25-5.00%	3,135,000.00
General Improvements	Serial Bonds	11/15/09	11/01/19	1.20-4.25%	1,056,500.00
					<u>\$ 7,971,500.00</u>

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance December 31, 2010
County College – County Share:					
General Improvements	Serial Bonds	12/16/10	12/01/16	3.000-4.000%	\$ 1,120,000.00
General Improvements	Serial Bonds	12/16/10	12/01/20	3.300-4.200%	880,000.00
					<u>\$ 2,000,000.00</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

4. 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>	Balance December 31, 2010
County Vocational School:					
General Improvements	Serial Bonds	12/16/10	12/01/15	3.000%	\$ 2,400,000.00
<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2010
Open Space Preservation	Serial Bonds	06/29/05	12/01/20	3.00-4.00%	\$ 17,060,000.00
Open Space Preservation	Serial Bonds	09/12/07	09/15/22	4.00-5.00%	16,990,000.00
					<u>\$ 34,050,000.00</u>
<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2010
Green Acres Trust					
Loan Program:					
Valley Stream	Installments	12/20/96	06/20/06	2.00%	\$ 1,764,142.48
Clayton Park		01/21/00	01/21/13	2.00%	552,591.37
Bayshore Park		11/13/99	05/13/13	2.00%	978,427.65
					<u>\$ 3,295,161.50</u>
<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	Balance, December 31, 2010
Economic Development:					
Authorities Facilities Loan:					
Assistance Program	Installments	07/01/93	07/15/13	1.500%	\$ 417,160.03
		07/01/93	07/15/13	5.288%	417,160.03
					<u>\$ 834,320.06</u>
Total General Capital Fund Long-Term Debt Issued and Outstanding					<u>\$ 396,739,481.56</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

4. Long-Term Debt (continued)

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, December 31, 2010</u>
Reclamation Utility Bonds	Serial Bonds	07/15/02	07/15/12	4.00%	\$ 1,600,000.00
Reclamation Utility Bonds	Serial Bonds	04/19/05	01/15/17	3.75-5.00%	3,400,000.00
Reclamation Refunding	Serial Bonds	12/30/09	01/15/17	2.00-4.00%	1,745,000.00
Reclamation Refunding	Serial Bonds	12/16/10	03/01/17	2.50-4.00%	3,965,000.00
Reclamation Taxable	Serial Bonds	12/16/10	12/01/20	3.30-4.20%	325,000.00
Reclamation Utility Bonds	Serial Bonds	12/16/10	12/01/16	2.00-4.00%	<u>675,000.00</u>
Total Reclamation Utility Fund Debt Issued and Outstanding					<u>\$ 11,710,000.00</u>

The aggregate debt service requirements for the General Capital Fund and Reclamation Capital Fund Serial Bonds are as follows:

<u>Year</u>	<u>General Capital Fund</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2011	\$ 32,700,000.00	\$ 13,008,847.24	\$ 45,708,847.24
2012	37,120,000.00	11,410,413.44	48,530,413.44
2013	36,095,000.00	11,028,536.82	47,123,536.82
2014	35,845,000.00	9,726,495.56	45,571,495.56
2015	33,960,000.00	8,295,976.56	42,255,976.56
2016	34,680,000.00	6,970,295.56	41,650,295.56
2017	29,220,000.00	5,658,320.56	34,878,320.56
2018	27,320,000.00	4,612,570.56	31,932,570.56
2019	24,663,500.00	3,744,719.18	28,406,219.18
2020	24,920,000.00	2,864,685.62	27,784,685.62
2021	20,660,000.00	2,002,467.63	22,662,467.63
2022	17,890,000.00	1,345,362.14	19,235,362.14
2023	11,600,000.00	734,385.14	12,334,385.14
2024	9,420,000.00	380,016.38	9,800,016.38
2025	<u>4,145,000.00</u>	<u>109,428.00</u>	<u>4,254,428.00</u>
	<u>\$ 380,238,500.00</u>	<u>\$ 81,892,520.39</u>	<u>\$ 462,131,020.39</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

4. Long-Term Debt (continued)

<u>Year</u>	<u>Reclamation Capital Fund</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2011	\$ 1,225,000.00	\$ 436,900.00	\$ 1,661,900.00
2012	1,575,000.00	381,650.00	1,956,650.00
2013	1,575,000.00	315,525.00	1,890,525.00
2014	1,575,000.00	245,025.00	1,820,025.00
2015	1,575,000.00	173,975.00	1,748,975.00
2016	1,615,000.00	111,187.50	1,726,187.50
2017	<u>1,605,000.00</u>	<u>50,900.00</u>	<u>1,655,900.00</u>
	<u>\$ 10,745,000.00</u>	<u>\$ 1,715,162.50</u>	<u>\$ 12,460,162.50</u>

The Green Acres Trust Loan Program of funds represent 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 the funds, whichever comes first. The loan bears an interest 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.

Installment Purchase Agreement

Hofling Easement

The County of Monmouth purchased land in Upper Freehold Township through an Installment Purchase Agreement ("IPA") in the sum of \$1,115,380.00. Funding for the acquisition was as follows:

\$ 295,436.25	(County Board Ordinance)
100,000.00	(County Trust – Open Space)
<u>267,691.20</u>	(Township of Upper Freehold Grant)

\$ 663,127.45

From these sources, the County paid \$360,380.00 as a down payment to the sellers of the property. The balance of \$302,747.45 was used to purchase government strips (zero coupon US Treasuries) that will mature on November 15, 2029 in the sum of \$755,000.00. The County, under the IPA, was required to set up a note payable which was done by ordinance #08-IPA.

From the purchase date to the maturity date, the County is required to pay tax-exempt interest to the sellers at a rate of 4.85%. The following is the debt schedule for the IPA:

<u>Year</u>	<u>Interest</u>	<u>Principal</u>
2011-2029	\$ 36,617.50	
11/15/29		<u>\$ 755,000.00</u>

The interest is being paid through the County Open Space Trust Fund.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

4. Long-Term Debt (continued)

Installment Purchase Agreement (continued)

Scheuing Easement

The County of Monmouth purchased land in Middletown Township through an Installment Purchase Agreement ("IPA"). Cost of the property was \$2,900,000.00 with an IPA for \$1,900,000.00. Term of the IPA is fifteen (15) years at 3.8%. The County paid the seller \$1,000,000.00 in 2009 as a down payment. The County has received \$200,000.00 from the Monmouth Conservation Foundation in May 2010 as part of reimbursement to the County for the down payments.

The County will make annual sinking fund payments over the fifteen (15) years along with semi-annual interest payments. The sinking fund will invest in State and Local Government Securities ("SLGS"). Payments to the sinking fund along with semi-annual interest payments will come from the Open Space Trust Fund. The following is the debt schedule:

<u>Year</u>	<u>Interest</u>	<u>Principal</u>
2011-2024	\$ 72,200.00	
2024		<u>\$ 1,900,000.00</u>

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

	Balance, December 31, <u>2009</u>	<u>Additions</u>	<u>Principal Payments</u>	Balance, December 31, <u>2010</u>
General Bonds and				
Notes Outstanding	\$ 367,683,500.00	\$ 73,210,000.00	\$ 60,655,000.00	\$ 380,238,500.00
County College Bonds	10,041,500.00	2,000,000.00	2,070,000.00	9,971,500.00
Vocational School Bonds		2,400,000.00		2,400,000.00
Reclamation Center				
Utility Bonds & Notes	<u>13,495,000.00</u>	<u>4,965,000.00</u>	<u>6,750,000.00</u>	<u>11,710,000.00</u>
Total	<u>\$ 391,220,000.00</u>	<u>\$ 82,575,000.00</u>	<u>\$ 69,475,000.00</u>	<u>\$ 404,320,000.00</u>

# COUNTY OF MONMOUTH, NEW JERSEY

## NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

### 5. 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 Governmental 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	07/15/02	\$ 4,000,000.00
General Obligation	General Capital Improvement	07/15/02	15,000,000.00
General Obligation	General Capital Improvement	03/01/03	<u>13,965,000.00</u>
			<u>\$ 32,965,000.00</u>

The County adopted a refunding bond ordinance on October 14, 2010 for the purpose of issuing Refunding Bonds ("Refunding Bonds") in order to advance refund the 2002 Bonds dated July 15, 2002 and the 2003 Bonds dated March 1, 2003.

On December 16, 2010, the County issued \$32,575,000.00 in General Obligation Refunding Bonds, Series 2010C. These Bonds consisted of \$28,610,000.00 General Improvement Refunding Bonds and \$3,965,000.00 Reclamation Center Utility Refunding Bonds.

### General Improvement Refunding Bonds

The General Improvement Refunding Bonds have an average coupon rate of 3.781% to advance refund \$28,965,000.00 of outstanding 2002 and 2003 Series Bonds with an average coupon rate of 3.761%. The proceeds of \$31,350,062.75, which included a premium of \$2,740,062.75 and bond proceeds of \$28,610,000.00, were used to purchase SLGS, and to pay underwriting fees, costs of issuance and other costs. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series Bonds. As a result, the Series Bonds are considered to be defeased and the liability for these Series Bonds has been removed.

This refunding resulted in a net present value savings of \$841,384.59. In addition, the savings resulting from the refunding were as follows:

Cash Flow Requirements to Service (Old) Debt	\$ 34,588,158.75
Less:	
Cash Flow Requirements for New Debt	<u>(33,643,580.21)</u>
Net Savings from Refunding	<u>\$ 944,578.54</u>

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

5. Prior Year's Debt Defeasance (continued)

Reclamation Center Utility Refunding Bonds

The Reclamation Center Utility Refunding Bonds have an average coupon rate of 3.864% to advance refund \$4,000,000.00 of outstanding 2002 Series Bonds with an average coupon rate of 4.22%. The proceeds of \$4,346,531.35 which included a premium of \$381,531.35 and bond proceeds of \$3,965,000.00 were used to purchase SLGS and to pay underwriting fees, costs of issuance and other costs. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Series Bonds. As a result, the Series Bonds are considered to be defeased and the liability for these Series Bonds has been removed.

This refunding resulted in a net present value savings of \$196,444.40. In addition, the savings resulted from the refunding were as follows:

Cash Flow Requirements to Service (Old) Debt	\$ 4,842,800.00
Less:	
Cash Flow Requirements for New Debt	<u>(4,618,819.79)</u>
Net Savings from Refunding	<u>\$ 223,980.21</u>

6. Bonds and Notes Authorized But Not Issued

At December 31, 2010, the County had authorized but not issued bonds and notes as follows:

General Capital Fund	\$ 135,827,500.00
Reclamation Utility Capital Fund	3,000,000.00
Monmouth County Improvement Authority	<u>96,395,000.00</u>
Net Bonds and Notes Authorized But Not Issued	<u>\$ 235,222,500.00</u>

7. Fund Balance Appropriated

Current Fund

The fund balance at December 31, 2010 was \$76,820,882.73, of which \$43,865,000.00 was appropriated and included as anticipated revenue for the year ended December 31, 2011.

Reclamation Utility Operating Fund

The fund balance at December 31, 2010 was \$28,965,181.74, of which \$19,500,000.00 was appropriated and included as anticipated revenue for the year ended December 31, 2011.

8. Deferred Charges to be Raised in Succeeding Years' Budgets

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2010, there were no deferred charges shown on the various balance sheets.



COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

9. Accrued Sick and Vacation Benefits - Unaudited

Any employee of the County who retires under either of the contributory pension systems 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 \$15,000.00. The payment is provided as a lump sum subject to federal and state taxes and is computed at one-half 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.

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 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 \$52,015.11 and \$896,178.66, as of December 31, 2010 and 2009, respectively, which is also part of the unfunded liability.

While the County does not accrue this liability, the unfunded liability at December 31, 2010 is \$5,678,581.90 based on the eligible employees.

10. Deferred Compensation Program

The County has instituted a Deferred Compensation Plan ("Plan") pursuant to Section 457 of the Internal Revenue Code and P.L. 1977, C.381; P.L. 1978, C.39; P.L. 1980, C.78; and P.L. 1997, C.116 of the Statutes of New Jersey.

The Plan is an arrangement whereby a public employer may establish a Plan and permit its employees to voluntarily authorize a portion of their current salary to be withheld and invested in one or more of the types of investments permitted under the governing regulations.

The County has engaged a private contractor to administer the Plan.

11. Post-Employment Healthcare Plan

Plan Description: The County of Monmouth is a single-employee defined benefit healthcare plan administered by Insurance Administrator of America, Inc. and Aetna. The County provides medical, prescription drug (for those retirees in the Indemnity Plan), and Medicare Part B reimbursement (for those retirees that receive fully-subsidized benefits) to retirees and their covered dependents. Active employees hired prior to July 1, 1994 who retire from the County and meet the eligibility criteria are eligible to receive these benefits from the County at no cost. Other retirees must pay the full premium to receive these benefits.

Funding Policy: The County's funding policy is pay-as-you-go.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

11. Post-Employment Healthcare Plan (continued)

Annual OPEB Cost and Net OPEB Obligation: The County's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer ("ARC"), an amount actuarially-determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the County's net OPEB obligation (\$ thousands):

January 1, 2009 Net OPEB Obligations	\$ 28,436.40
Plus:	
Annually Required Contributions	23,395.20
Less:	
County Contributions	<u>7,875.20</u>
December 31, 2009 Net OPEB Obligations	<u>\$ 43,956.40</u>

The County's annual OPEB Cost Summary is as follows:

<u>Fiscal Year</u> <u>Ended</u>	<u>Annual</u> <u>OPEB Cost</u>	<u>Percentage of</u> <u>Annual OPEB</u> <u>Cost Contributed</u>	<u>Net OPEB</u> <u>Obligation</u>
12/31/09	\$ 23,395.20	33.7%	\$ 43,956.40
12/31/08	21,999.70	39.5	28,436.40

Funded Status and Funding Progress: The funded status of the Plan was as follows (\$ thousands):

<u>Valuation</u> <u>Date</u>	<u>Actuarial</u> <u>Value of</u> <u>Assets</u>	<u>Actuarial</u> <u>Accrued</u> <u>Liability -</u> <u>Projected</u> <u>Unit Credit</u>	<u>Unfunded</u> <u>Actuarial</u> <u>Accrued</u> <u>Liability</u>	<u>Funded</u> <u>Ratio</u>	<u>Covered</u> <u>Payroll*</u>	<u>Unfunded</u> <u>Actuarial</u> <u>Accrued</u> <u>Liability as</u> <u>% of Covered</u> <u>Payroll</u>
01/01/09	\$ 0.00	\$ 416,714.50	\$ 416,714.50	0%	\$ 187,023.50	223%
01/01/07	0.00	403,585.50	403,585.50	0%	180,536.50	218%

\* Required disclosure at adoption of Standard. Covered payroll based on salary provided by the County on the active census.

This is the County's transition year of implementing GASB 45. In future years, this schedule will present multi-year trend information about whether the actuarial value of Plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

11. Post-Employment Healthcare Plan (continued)

Funded Status and Funding Progress (continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities, consistent with the long-term perspective of the calculations.

In the January 1, 2009 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included an annual medical cost trend rate of 11% initially, and decreases to a 5% long-term trend rate after 12 years. For prescription drug benefits, the initial trend is 12%, decreasing to a 5% long-term trend rate after 14 years. For Medicare Part B reimbursement, the trend rate is 6.5% for 3 years, with a long-term trend rate of 5% thereafter. These assumptions are consistent with those used for the State Health Benefits Plan. The discount rate as of January 1, 2009 is 3.50%. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at January 1, 2009 was 28 years.

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. The future rental payments are as follows:

<u>Year</u>	<u>Minimum Rental Payments Correctional Facility</u>
2011	\$ 3,901,500.00
Less: Interest	<u>76,500.00</u>
	<u>\$ 3,825,000.00</u>

The interest rate on the Correctional Institute is 2.0%. The Correctional Facility lease expires in 2011.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

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 2019. At December 31, 2010, the bonds included the following issues:

<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Rate</u>	<u>Balance, December 31, 2010</u>
10/31/01	\$ 16,885,000.00	4.150-5.000%	\$ 800,000.00
08/01/03	16,180,000.00	3.450-5.000%	2,750,000.00
10/01/05	21,905,000.00	3.250-5.000%	8,555,000.00
07/12/07	19,940,000.00	4.000-5.000%	11,710,000.00
11/10/09	7,490,000.00	2.000-4.250%	6,295,000.00

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 \$60,445,000 bond issue of April 17, 2004, the County has determined that there is an arbitrage rebate liability of \$369,782.86. A reserve has been set-up for the total of \$812,673.19.

For its \$30,000,000 bond issue of June 29, 2006, the County has determined that there is an arbitrage rebate liability of \$419,813.19.

For its \$40,000,000 bond issue of June 6, 2007, the County has determined that there is an arbitrage rebate liability of \$23,077.14.

# COUNTY OF MONMOUTH, NEW JERSEY

## NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

### 15. Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; error and omission, injuries to employees; and natural disaster. 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	\$ 200,000.00	\$ 10,000,000.00
Automobile	200,000.00	10,000,000.00
Law Enforcement	200,000.00	10,000,000.00
Public Employee Dishonesty	10,000.00	1,000,000.00
Public Officials	2,000,000.00	10,000,000.00
Helicopter/Aviation	1,000.00/1,000.00	5,000,000.00
Environmental Impairment	15,000.00	3,000,000.00
Property	Various	75,000,000.00/25,000,000.00
Workers Compensation	250,000.00	Statutory
Surety Bonds:		
M. Claire French, County Clerk		50,000.00
Robert W. Lahey, Superintendent of Buildings and Grounds		5,000.00
Shaun Golden, Sheriff		50,000.00
Rosemarie D. Peters, Surrogate		50,000.00
Craig R. Marshall, Treasurer		1,500,000.00

In respect to the excess insurance, the County's settled claims have not exceeded the commercial coverage in the past three years. At December 31, 2010, the amount on deposit in the Trust Fund was \$5,259,281.79.

### 16. Reserve for Environmental Impairment Liability

In conjunction with its petition to increase its reclamation utility landfill rates, which were 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, 2010, the Reserve, which management considered to be adequate in terms of its risk, amounted to \$7,000,000.00.

### 17. 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 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 State's database are used to categorize and measure terms of client benefits and validate eligibility based upon historical information.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

17. Division of Social Services (continued)

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 \$1,000.00 minimum threshold. Based upon this threshold, the Division's Fixed Assets, comprised solely of movable equipment, were reported at the following values:

December 31, 2010	\$ 1,460,741.99
December 31, 2009	1,402,744.36
December 31, 2008	1,358,613.78
December 31, 2007	1,357,052.60
December 31, 2006	1,362,716.88

18. Contingent Liabilities

State and Federal Grants

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 grant 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, 2010, 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 2010, and post balance sheet period through June 6, 2011.

COUNTY OF MONMOUTH, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2010 and 2009

19. Change Orders

Monmouth County approved the following change orders during 2010:

Inspections, Maintenance, Testing, Parts and Repairs for Generators at Various County Locations  
Insurance Consultant Services  
Drainage Improvements to Various Roads  
Office Equipment Maintenance Services  
Rehabilitation of Bascule Span Fender System at Bridge W-9  
2<sup>nd</sup> Floor Annex Renovation at the Monmouth County John L. Montgomery Care Center

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%.

20. 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 15, May 15, August 15, and November 15. Pursuant to the provision of N.J.S.A. 54:4-76, interest charges on delinquent payments are 6% per annum.

21. FASB Pronouncements Policy

The County adheres to all FASB policies unless otherwise indicated.

22. Correctional Center Inmate Accounts Receivable Balances

These are recorded on the financials of the Correctional Center balances for inmate accounts receivable which represent charges to inmates for processing fees. These accounts receivable have been brought forward for many years and the balance increases each year. The collection of these accounts in relation to the overall balance is highly doubtful. The County does not desire to establish a write-off policy as they want to be able to collect any balances they can if the opportunity arises.

23. Audit Requirements of OMB Circular A-133 and State OMB Circular 04-04

Another auditor audited the compliance requirements of OMB Circular A-133 and State OMB Circular 04-04 for the year ended December 31, 2010. They have issued a separate report, and as such, we do not express an opinion on those compliance requirements.

## SUPPLEMENTARY SCHEDULES



CURRENT FUND  
SCHEDULES

## COUNTY OF MONMOUTH, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF CASH

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	A		\$ 143,783,421.01
Increased By Receipts:			
Miscellaneous Revenue Not Anticipated	A-2	\$ 16,269,331.96	
Taxes Receivable	4-A	302,475,000.00	
Added and Omitted Taxes	A-2,5-A	1,422,339.72	
Revenue Accounts Receivable	6-A	132,341,969.78	
Realty Transfer Fees	9-A	30,862,753.69	
Interest Income - Arbitrage Reserve	11-A	<u>41,968.36</u>	
			<u>483,413,363.51</u>
			627,196,784.52
Decreased By Disbursements:			
Budget	A-3	423,339,505.83	
2009 Appropriations Reserves	7-A	33,875,276.30	
Realty Transfer Fees	9-A	30,504,089.04	
Accounts Payable	8-A	265,397.89	
Arbitrage Remittance	11-A	<u>51,692.94</u>	
			<u>488,035,962.00</u>
Balance, December 31, 2010	A		<u><u>\$ 139,160,822.52</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF CASH

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	A		\$ 12,493,310.08
Increased By Receipts:			
County Contribution	A-3	\$ 587,584.00	
County Match	A-3	91,568.50	
Grants Received	12-A	25,888,755.10	
Unappropriated Reserves	14-A	<u>165,305.39</u>	
			<u>26,733,212.99</u>
			39,226,523.07
Decreased By Disbursements:			
Cash Disbursements	13-A	38,820,880.14	
Grants Refunded (Net)	12-A, 13-A	<u>142,403.58</u>	
			<u>38,963,283.72</u>
Balance, December 31, 2010	A		<u>\$ 263,239.35</u>

COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF CHANGE FUNDS

Year ended December 31, 2010

Reference

Balance, December 31, 2010 and 2009

A

\$ 630.00

## COUNTY OF MONMOUTH, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF TAXES RECEIVABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	A	\$ 0.00
Increased By:		
2010 Levy	4-A	<u>302,475,000.00</u>
		302,475,000.00
Decreased By:		
Collections	1-A	<u>302,475,000.00</u>
Balance, December 31, 2010	A	<u><u>\$ 0.00</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	A	\$ 1,422,339.72
Increased By:		
Added and Omitted Taxes	5-A	<u>1,169,354.49</u>
		2,591,694.21
Decreased By:		
Collections	1-A	<u>1,422,339.72</u>
Balance, December 31, 2010	A	<u>\$ 1,169,354.49</u>

## COUNTY OF MONMOUTH, NEW JERSEY

Schedule 6-A

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## CURRENT FUND

## SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	Accrued in 2010	Collected in 2010	Balance December 31, 2010
Miscellaneous Revenues - Local Revenues:				
County Clerk		\$ 7,304,149.55	\$ 7,304,149.55	
Surrogate		725,805.66	725,805.66	
Sheriff		1,943,539.19	1,943,539.19	
Youth Detention Center	\$ 410.18			\$ 410.18
County Adjuster	5,290.07			5,290.07
Interest on Investments and Deposits		1,884,813.82	1,884,813.82	
Tuberculosis Control Program	2,121.20	(2,121.20)		
Parks and Recreation		7,006,134.76	7,006,134.76	
Monmouth County Care Center - Geraldine L. Thompson Division	142,719.17	9,913,942.29	9,928,778.08	127,883.38
Monmouth County Care Center - John L. Montgomery Division	111,196.86	13,914,162.93	13,976,346.16	49,013.63
Data Processing - Board of Social Services				
Receipts, Rental of County Owned Properties		476,164.54	476,164.54	
Indirect Cost Recovery		3,584,269.79	3,584,269.79	
USDA Reimbursement - Youth Detention Center		24,084.92	24,084.92	
Maintenance in Lieu of Rent - Division of Social Services				
Recovery of Fringe Benefits		7,865,093.40	7,865,093.40	
Lease - Workmen's Compensation Court				
Intoxicated Driver Resource Center		383,770.00	383,770.00	
Reimbursement Federal Inmates at Correctional Institution	1,754,379.00	12,568,737.88	12,202,982.36	2,120,134.52
Division of Social Services		3,541,185.35	3,541,185.35	
Miscellaneous Revenues - State Aid:				
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)		2,481,238.79	2,481,238.79	
Reimbursement - Mental Health Administrator's Salary		9,000.00	9,000.00	
Reimbursement - State Inmates at Correctional Institution		805,499.10	805,499.10	
Division of Economic Assistance - Earned Income Credit		18,891,995.20	18,891,995.20	
Miscellaneous Revenues - State Assumption of Costs of				
County Social and Welfare Services and Psychiatric Facilities:				
Social and Welfare Services (C. 66, P.L. 1990):				
Division of Children and Families		3,466,508.00	3,466,508.00	
Supplemental Social Security Income		1,134,970.00	1,134,970.00	
Psychiatric Facilities (C.73, P.L. 1990):				
Maintenance of Patients in State Institutions for:				
Mental Diseases		5,220,404.00	5,220,404.00	
Mentally Retarded		13,975,566.00	13,975,566.00	
Board of County Patients in State and Other Institutions		378,283.04	378,283.04	
State of New Jersey - Department of Health and Senior Services:				
Monmouth County Office on Aging Comprehensive Area Plan				
Grant		4,043,707.00	4,043,707.00	
Grant - ARRA		8,888.00	8,888.00	
CAP/NJEH Medicaid Case Management		1,000,000.00	1,000,000.00	
Alcoholism Services Plan - CY2008, 08-535-ADA-C-O		1,097,909.00	1,097,909.00	
State of New Jersey - Governor's Council on Alcohol and Drug Abuse:				
Alliance Prevention - CY2010		684,596.00	684,596.00	
State of New Jersey - Department of Community Affairs:				
LIHEAP - CWA FY 201, 2010-0664-00		9,940.50	9,940.50	

## COUNTY OF MONMOUTH, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, <u>2009</u>	Accrued in 2010	Collected in 2010	Balance December 31, <u>2010</u>
State of New Jersey - New Jersey Transit Corporation:				
FTA - Freehold SCAT Transfer Facility, FY 09-12		1,488,354.00	1,488,354.00	
FTA - Section 5311 - FY2011		159,398.00	159,398.00	
Senior Citizen and Disabled Resident Transportation Grant (CASINO) - CY2010		1,775,735.00	1,775,735.00	
Work First New Jersey - CY2011 and 2010 Project Income		1,143.00	1,143.00	
North Jersey Transportation Planning Authority:				
NJIT - Sub-Regional Transportation Planning Program - FY2011		123,822.00	123,822.00	
NJIT - ARRA Supplemental, STP, FY 2010		116,839.00	116,839.00	
Borough of Red Bank, Improvements to CR 10, FY 2011		500,000.00	500,000.00	
State of New Jersey - Department of Transportation:				
CR 527 Siloam Road		175,520.00	175,520.00	
ARRA, UECSI, FY 2010		3,000,000.00	3,000,000.00	
ARRA, County Bridge MN-10, FY 2009		3,246,000.00	3,246,000.00	
ARRA, CRRP, CY 2010		5,438,000.00	5,438,000.00	
Bridge U-12		270,000.00	270,000.00	
Transportation Trust Fund, Bridges W7, 8, and 9		178,604.00	178,604.00	
FHA, CR 6, Bridge MA-14 (Design)		1,459,408.00	1,459,408.00	
Bridge S-17 ROW Acquisition		1,032,000.00	1,032,000.00	
Bridge O-10 Design		997,261.00	997,261.00	
TTF, Annual Transportation Program (ATP) - FY 2009		5,284,000.00	5,284,000.00	
State of New Jersey - Department of Children and Families:				
DYFS:				
Youth Detention Center - CY2010 - 10BFNC		41,840.00	41,840.00	
Human Services Advisory Council - CY2010 - 10AVNC		69,373.00	69,373.00	
Family Court, Grants-In-Aid - CY2010 - 10CNNC		7,870.00	7,870.00	
DCBHS:				
CIACC - CY 2010, 10 CCNS		44,556.00	44,556.00	
Evidence Based Initiative - CY 2010 - 20213		25,000.00	25,000.00	
State of New Jersey - Department of Human Services:				
DFD:				
Special Initiative and Transportation - FY2011		90,383.00	90,383.00	
ARRA - Food Stamp Administration, FFY 2010		60,442.00	60,442.00	
ARRA - Social Services for the Homeless, CY 2010		670,258.00	670,258.00	
Social Services for the Homeless - CY2010 - SH10013		789,104.00	789,104.00	
DMHS:				
Mental Health Board FY2010		6,000.00	6,000.00	
Project Transition/Path and NJMAP - CY2010 - S1202039		485,269.00	485,269.00	



## COUNTY OF MONMOUTH, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	Accrued in 2010	Collected in 2010	Balance December 31, 2010
State of New Jersey - Office of the Attorney General:				
DLPS - DCJ - ARRA - JAG - FY 2009, RJAG-1-13TF-09A		61,239.00	61,239.00	
DLPS - DCJ - JAG Task Force - FY 2009, RJAG-1-13TF-09B		61,239.00	61,239.00	
DLPS - DCJ - JAG Task Force - FY 2009, RJAG-1-13TF-09C		117,906.00	117,906.00	
DLPS - DCJ - LLEBG, Megan's Law, FFY 2010, JAG-1-14-07		14,940.00	14,940.00	
DLPS - DCJ - Body Armor Replacement Fund (BARF) - FY2009		14,441.50	14,441.50	
DLPS - DCJ - Body Armor Replacement Fund (BARF) - FY2010		43,604.30	43,604.30	
DLPS - DCJ - LEOTEF - SFY2010		12,021.00	12,021.00	
DLPS - DCJ - LEOTEF - SFY2010 Part 2		11,887.00	11,887.00	
DLPS - DCJ - LEOTEF - SFY2010 Part 3		13,889.00	13,889.00	
DLPS - DSP - OEM - EMPG, FY 2008		9,987.69	9,987.69	
DLPS - DSP - CERT Utility Trailer, FY 2010		1,500.00	1,500.00	
DLPS - DSP - Hazardous Materials Emergency Preparedness		19,800.00	19,800.00	
DLPS - OHSP - Homeland Security Grant Program (HSGP)- FFY2010		842,210.77	842,210.77	
DLPS - DHTS - Safe Cargo, FY2010 OP10-21-01-12		2,400.00	2,400.00	
DLPS - DHTS - Click It or Ticket, CY2010 OP10-45-01-155		4,000.00	4,000.00	
DLPS - JJC - State/Community Partnership - CY2010 - SCP-PM/PS-10-13		482,323.00	482,323.00	
DLPS - JJC - Juvenile Detention Alternatives Initiative (JDAI), CY2010		160,000.00	160,000.00	
DLPS - JJC - Family Court - CY2010, FC-PS-10-13		276,683.00	276,683.00	
DLPS - JJC - Juvenile Accountability Incentive Block Grant - FFY2009 - 09-13		62,054.00	62,054.00	
State of New Jersey - Department of Environmental Protection:				
Clean Communities Program - FY2010		96,378.15	96,378.15	
Recycling Program - REC-94-13 - Project Income		11,287.00	11,287.00	
DWM - Brookdale Rain Garden - RP10-110 - 2010		33,300.00	33,300.00	
DPF - ARRA, CSIP/BSF, Tree Program, FY 2009		6,996.00	6,996.00	
DPF - Green Communities Grant, Community Forestry Management Plan, FY 2010		3,000.00	3,000.00	
ARRA - Wastewater Management Plan (WMP), RP10-005		109,091.00	109,091.00	
State of New Jersey - Board of Public Utilities				
Clean Energy Program, CORE Solar Project		103,000.00	103,000.00	
State of New Jersey - Department of Labor and Workforce Development:				
ARRA - WIA - Adult and Dislocated Worker (08M & O) - PY2008		404,192.00	404,192.00	
Workforce Investment Act - (WIA) (09A) PY2009		200,933.45	200,933.45	
Workforce Investment Board - (WIB) (09G) PY2009		24,000.00	24,000.00	
Americorps HEAT (09Q) - PY 2009		35,822.00	35,822.00	
Financial Sector Emergency Grant (09R) - PY 2009		100,000.00	100,000.00	
Workforce Investment Act - (WIA) (10A) PY2010		2,558,015.00	2,558,015.00	
Work First New Jersey (WFNJ) (10I) SFY2011		2,033,892.00	2,033,892.00	
Workforce Learning Link (WLL) (10K) - SFY2011		188,401.00	188,401.00	
WIB/WIA Scholarship Fund		21,370.01	21,370.01	
WIB, Alumni Awards Fund		1,250.00	1,250.00	
State of New Jersey - Office of Information Technology:				
OETS - 9-1-1 General Assistance, FY2009		140,913.00	140,913.00	
State of New Jersey - Department of State				
DTT - Cooperative Marketing Grant, FY 2010		15,000.00	15,000.00	

COUNTY OF MONMOUTH, NEW JERSEY

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CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	Accrued in 2010	Collected in 2010	Balance December 31, 2010
US Department of Housing and Urban Development:				
Township of Woodbridge - HOPWA - 2009		467,069.47	467,069.47	
US Department of Defense:				
ARMY - Adult Shelter, Fort Monmouth, 2010		82,000.00	82,000.00	
US Department of Justice:				
Bureau of Justice Assistance (BJA) - SCAAP, FFY 2010		1,110,749.00	1,110,749.00	
Office of Justice Programs (OJP) - BVP, FY 2010		19,627.31	19,627.31	
Office of Justice Programs (OJP) - MS - FY 2010 - ISDF-10-283A		11,000.00	11,000.00	
Naval Weapons Station Earle:				
M.C. Mosquito Extermination Commission, ISA, FY 2010		13,300.00	13,300.00	
Rutgers University:				
M.C. Mosquito Extermination Comm., Asian Tiger Mosquito Control, FY 2010		171,200.95	171,200.95	
M.C. Mosquito Extermination Comm., Tick Habitat Management, FY 2010		7,000.00	7,000.00	
M.C. Mosquito Extermination Comm., Asian Tiger Mosquito Control, FY 2011		171,201.00	171,201.00	
M.C. Mosquito Extermination Comm., Asian Tiger Mosquito Control, DWFP, FY 2011		54,393.00	54,393.00	
County Clerks - Interlocal Service Agreements (ISA's):				
Document Summary Management System, E-Recording FY2006-2009		247,000.00	247,000.00	
National Children's Alliance:				
OJJDP/CAC, Program Improvement Grant, FY 2009		50,000.00	50,000.00	
Monmouth County Child Advocacy Center Training, CY 2010		1,000.00	1,000.00	
Donations:				
NJNG/FEC: Project Lifesaver, Sheriff's Office K-9		50.00	50.00	
Economic Development/Tourism Project		14,772.18	14,772.18	
Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Other Special Items:				
Constitutional Officers - Increased Fees (P.L. 2001, C.370):				
County Clerk		2,620,140.00	2,620,140.00	
Surrogate		276,934.90	276,934.90	
Sheriff		199,102.03	199,102.03	
Capital Fund Surplus		2,500,000.00	2,500,000.00	
Police Radio Municipal Receipts - 911 Service		1,703,850.91	1,703,850.91	
MCDOT - Agency Receipts		860,577.57	860,577.57	
IRS - Build America Bonds 35% Subsidy on Debt Service		876,684.66	876,684.66	
Motor Vehicle Fines for Roads and Bridges Trust Fund		4,000,000.00	4,000,000.00	
Weights and Measures Trust Fund		415,000.00	415,000.00	
Open Space Trust Fund		1,679,098.00	1,679,098.00	
Total Miscellaneous Revenues	<u>\$ 2,016,116.48</u>	<u>\$ 177,729,133.36</u>	<u>\$ 177,442,518.06</u>	<u>\$ 2,302,731.78</u>
	Reference	A	6-A	A
Federal and State Grants	2-A,13-A		\$ 45,100,548.28	
Cash Receipts	1-A		<u>132,341,969.78</u>	
			<u>\$ 177,442,518.06</u>	

## COUNTY OF MONMOUTH, NEW JERSEY

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## CURRENT FUND

## SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Balance After Transfer	Paid or Charged	Balance Lapsed
General Government:				
Office of County Administrator:				
Salaries and Wages	\$ 14,390.52	\$ 14,390.52		\$ 14,390.52
Other Expenses	8,597.44	10,856.64	\$ 2,569.79	8,286.85
Research, Technical and Consulting Services:				
Other Expenses	288,717.73	529,037.59	232,073.55	296,964.04
Purchasing Department:				
Salaries and Wages	691.34	691.34		691.34
Other Expenses	2,271.89	4,147.09	1,854.30	2,292.79
Public Information:				
Salaries and Wages	12,739.76	12,739.76		12,739.76
Other Expenses	61,262.45	66,908.95	1,496.19	65,412.76
Personnel Department:				
Salaries and Wages	42,149.77	42,149.77		42,149.77
Other Expenses	17,465.00	46,552.40	27,580.20	18,972.20
Board of Chosen Freeholders:				
Salaries and Wages	796.58	796.58		796.58
Other Expenses	3,301.04	3,301.04	136.14	3,164.90
Clerk of the Board:				
Salaries and Wages	1,237.63	1,237.63		1,237.63
Other Expenses	22,143.50	29,138.40	6,370.50	22,767.90
County Clerk - Elections:				
Salaries and Wages	8,090.09	8,090.09		8,090.09
Other Expenses	5,359.46	89,606.41	21,221.98	68,384.43
Office of the County Clerk:				
Salaries and Wages	212,035.02	212,035.02		212,035.02
Other Expenses	60,299.73	127,350.68	35,153.59	92,197.09
Superintendent of Elections:				
Salaries and Wages	29,161.68	29,161.68		29,161.68
Other Expenses	105,698.61	133,875.92	11,537.88	122,338.04
Board of Elections:				
Salaries and Wages	74,845.82	74,845.82		74,845.82
Other Expenses	53,502.82	54,265.56	762.74	53,502.82
Finance Department:				
Salaries and Wages	44,622.85	44,622.85		44,622.85
Other Expenses	136,188.63	188,456.04	91,329.06	97,126.98
Office of Records Management:				
Salaries and Wages	4,027.28	4,027.28		4,027.28
Other Expenses	48,395.16	68,735.16	19,770.00	48,965.16
Audit Services:				
Other Expenses	10,500.00	120,000.00	107,000.00	13,000.00
Department of Information Services:				
Salaries and Wages	76,013.45	76,013.45		76,013.45
Other Expenses	148,232.68	681,157.74	409,828.45	271,329.29
Board of Taxation:				
Salaries and Wages	5,047.51	5,047.51		5,047.51
Other Expenses	4,886.72	5,762.82		5,762.82
Office of the County Counsel:				
Salaries and Wages	745.24	745.24		745.24
Other Expenses	117,075.60	323,229.16	253,365.31	69,863.85
Office of County Adjuster:				
Salaries and Wages	1.30	1.30		1.30
Other Expenses	4,831.51	4,831.51	148.75	4,682.76
County Surrogate:				
Salaries and Wages	17,263.41	17,263.41		17,263.41
Other Expenses	1,402.21	2,331.41	906.20	1,425.21
County Engineer:				
Salaries and Wages	52,902.89	52,902.89		52,902.89
Other Expenses	47,123.50	141,946.27	89,268.30	52,677.97
Economic Development and Tourism:				
Salaries and Wages	35,418.93	35,418.93		35,418.93
Other Expenses	11,848.70	13,400.23	1,551.53	11,848.70
Historical Commission:				
Salaries and Wages	60.88	60.88		60.88
Other Expenses	2,965.90	32,915.90	29,987.80	2,928.10

## COUNTY OF MONMOUTH, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Balance After Transfer	Paid or Charged	Balance Lapsed
Land Use Administration:				
Planning Board (N.J.S.40A:27-3):				
Salaries and Wages	14,080.56	14,080.56		14,080.56
Other Expenses	78,784.78	80,690.23	3,075.30	77,614.93
Code Enforcement and Administration:				
Weights and Measures:				
Salaries and Wages	15,928.59	15,928.59		15,928.59
Other Expenses	426.45	474.59	48.18	426.41
Insurance:				
Other Insurance Premiums:				
Other Expenses	794,088.04	952,033.17	179,643.97	772,389.20
Worker's Compensation:				
Other Expenses	217,473.94	217,473.94	1,484.00	215,989.94
Group Insurance Plan:				
Other Expenses	1,434,142.57	1,602,301.67	935,634.61	666,667.06
Public Safety Functions:				
Sheriff's Office - Police Radio:				
Salaries and Wages	15,874.25	15,874.25	15,800.00	74.25
Other Expenses	94,946.98	129,409.10	42,803.21	86,605.89
Police Computer:				
Salaries and Wages	36,132.94	36,132.94	36,100.00	32.94
Other Expenses	67,497.57	102,016.19	32,544.69	69,471.50
Office of Emergency Management:				
Salaries and Wages	32,931.46	32,931.46		32,931.46
Other Expenses	3,184.72	4,398.17	878.01	3,520.16
Department of Community Affairs:				
Salaries and Wages	0.72	0.72		0.72
Other Expenses	401.79	451.29	49.50	401.79
Medical Examiner:				
Salaries and Wages	11,950.29	11,950.29		11,950.29
Other Expenses	54,162.70	97,213.43	52,311.41	44,902.02
Aid To Volunteer Rescue and Ambulance Squads (N.J.S. 40:5-2):				
Other Expenses	1,275.00	1,275.00		1,275.00
Sheriffs Office:				
Salaries and Wages	62,564.82	62,564.82	62,500.00	64.82
Other Expenses	6,745.18	68,401.75	60,294.33	8,107.42
Office of the County Prosecutor:				
Salaries and Wages	531,701.16	531,701.16	226,372.25	305,328.91
Other Expenses	303,491.67	494,904.28	117,877.36	377,026.92
Correctional Institution:				
Salaries and Wages	172,684.15	172,684.15	172,600.00	84.15
Other Expenses	840,194.47	3,962,624.60	2,611,920.54	1,350,704.06
Youth Detention Center:				
Salaries and Wages	469,718.87	469,718.87	469,700.00	18.87
Other Expenses	378,721.71	402,033.56	209,614.95	192,418.61
Fire Marshall (N.J.S. 40A:14-1):				
Salaries and Wages	82,696.90	82,696.90		82,696.90
Other Expenses	22,492.56	25,370.17	1,721.65	23,648.52
Police Academy and Firing Range:				
Salaries and Wages	22,722.60	22,722.60		22,722.60
Other Expenses	41,227.73	61,324.87	14,866.14	46,458.73
Public Works Functions:				
County Road Maintenance:				
Salaries and Wages	216,145.01	216,145.01		216,145.01
Other Expenses	74,416.36	350,601.25	124,919.80	225,681.45
County Bridge Maintenance:				
Salaries and Wages	21,344.95	21,344.95		21,344.95
Other Expenses	22,587.95	65,355.36	8,352.70	57,002.66
Director of Public Works and Engineering:				
Salaries and Wages	20,656.91	20,656.91		20,656.91
Other Expenses	392.16	392.16		392.16
Shade Tree Commission:				
Salaries and Wages	141,513.28	141,513.28		141,513.28
Other Expenses	36,183.55	58,030.34	2,423.16	55,607.18

## COUNTY OF MONMOUTH, NEW JERSEY

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## CURRENT FUND

## SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Balance After Transfer	Paid or Charged	Balance Lapsed
Public Works Functions (continued):				
Central Mailroom:				
Salaries and Wages	10,988.40	10,988.40		10,988.40
Other Expenses	528,641.14	578,641.14	51,000.00	527,641.14
Buildings and Grounds:				
Salaries and Wages	320,871.01	320,871.01		320,871.01
Other Expenses	1,787,398.93	3,400,652.81	2,383,521.95	1,017,130.86
Division of Fleet Services:				
Salaries and Wages	142.79	142.79		142.79
Other Expenses	85,839.35	733,393.38	611,085.26	122,308.12
Human Services and Health Functions:				
Division of Social Services Administration:				
Salaries and Wages	194,736.66	194,736.66	(25,473.72)	220,210.38
Other Expenses	2,346,845.28	3,209,979.70	1,275,822.03	1,934,157.67
Temporary Assistance for Needy Families - County Share:				
Other Expenses	26,112.00	51,112.00	25,000.00	26,112.00
Assistance for Social Security Recipients:				
Other Expenses	21,718.00	46,718.00	25,000.00	21,718.00
Mon. Cty. Care Centers - Geraldine L. Thompson Division:				
Salaries and Wages	296,633.39	296,633.39		296,633.39
Other Expenses	86,973.98	374,810.61	208,680.71	166,129.90
Mon. Cty. Care Centers - John L. Montgomery Division:				
Salaries and Wages	429,531.73	429,531.73		429,531.73
Other Expenses	89,732.63	781,211.19	374,816.71	406,394.48
Division of Mental Health (N.J.S. 40A:5-29):				
Salaries and Wages	5,267.08	5,267.08		5,267.08
Other Expenses	6,427.88	445,044.69	442,075.26	2,969.43
Department of Human Services:				
Salaries and Wages	75,123.22	75,123.22		75,123.22
Other Expenses	8,126.82	8,204.42	77.60	8,126.82
Division of Planning and Contracting:				
Salaries and Wages	34,406.45	34,406.45		34,406.45
Other Expenses	1,032.37	1,124.31	91.94	1,032.37
Public Health Service (N.J.S. 40A:13-1):				
Other Expenses	37,376.67	192,445.40	154,970.40	37,475.00
Office of Disabilities:				
Salaries and Wages	99.32	99.32		99.32
Other Expenses	2,338.53	2,398.33	59.80	2,338.53
Aid to Disabilities:				
Other Expenses	2,000.00	27,530.44	25,530.44	2,000.00
Division of Alcohol and Drug Abuse Services (N.J.S. 40:9B-4):				
Salaries and Wages	2,605.50	2,605.50		2,605.50
Other Expenses	31,363.81	100,602.19	69,085.83	31,516.36
Intoxicated Driver Resource Center:				
Salaries and Wages	15,417.33	15,417.33		15,417.33
Other Expenses	2,709.38	4,010.48	1,301.10	2,709.38
War Veterans Burial and Grave Decorations:				
Salaries and Wages	87.36	87.36		87.36
Other Expenses	2,705.29	2,705.29		2,705.29
Office on Aging:				
Salaries and Wages	97,383.86	97,383.86		97,383.86
Other Expenses	764.55	1,216.48	346.93	869.55
Division of Transportation:				
Salaries and Wages	8,390.25	8,390.25		8,390.25
Other Expenses	22,428.19	128,988.02	89,714.00	39,274.02
Youth, Education, Recreation and Welfare:				
Other Expenses	500.00	23,044.60	22,544.60	500.00

## COUNTY OF MONMOUTH, NEW JERSEY

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## CURRENT FUND

## SCHEDULE OF APPROPRIATION RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Balance After Transfer	Paid or Charged	Balance Lapsed
Parks and Recreation Functions:				
Department of Parks and Recreation:				
Salaries and Wages	467,561.75	467,561.75		467,561.75
Other Expenses	426,957.33	736,102.18	512,700.94	223,401.24
Education Functions:				
Monmouth County Community College Brookdale				
Other Expenses		11,578,011.00	11,578,011.00	
Reimbursement for Residents Attending Out of County				
Two Year Colleges (N.J.S. 18A-64A):				
Other Expenses	100,820.95	119,665.15	29,569.77	90,095.38
Cooperative Extension Service:				
Salaries and Wages	32,106.38	32,106.38		32,106.38
Other Expenses	9,127.20	9,567.78	478.77	9,089.01
Vocational Schools				
Other Expenses		6,675,552.10	6,675,552.10	
Superintendent of Schools:				
Salaries and Wages	99.94	99.94		99.94
Other Expenses	11,264.36	11,459.36	375.60	11,083.76
Utility Expenses and Bulk Purchases:				
Utilities:				
Other Expenses	631,370.37	4,187,860.04	2,172,430.58	2,015,429.46
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES				
Monmouth County:				
Matching Funds for Grants	304,028.00	304,028.00		304,028.00
Contingent	142,524.75	146,632.44	4,107.69	142,524.75
Capital Improvements:				
Buildings and Grounds	644,687.15	954,894.46	351,525.08	603,369.38
Statutory Expenditures:				
Contribution To:				
Public Employees' Retirement System	105,505.38	105,505.38	1,415.54	104,089.84
Social Security System (O.A.S.I.)	587,661.35	387,661.35	85,808.32	301,853.03
Police and Firemen's Retirement System	244,336.00	244,336.00	602.05	243,733.95
Defined Contribution Retirement Plan	8,698.92	8,698.92		8,698.92
Total General Appropriations	<u>\$ 18,435,266.55</u>	<u>\$ 51,430,731.51</u>	<u>\$ 33,875,276.30</u>	<u>\$ 17,555,455.21</u>
Reference	A		1-A	A-1
Appropriation Reserves	7-A	\$ 18,435,266.55		
Encumbrances Payable	A	<u>32,995,464.96</u>		
		<u>\$ 51,430,731.51</u>		

## COUNTY OF MONMOUTH, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF ACCOUNTS PAYABLE

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	A		\$ 5,511,941.83
Increased By:			
Current Year Appropriations	A-3		<u>2,612,622.91</u>
			8,124,564.74
Decreased By:			
Cancel to Budget Operations	A-1	\$ 5,147,335.58	
Disbursements	1-A	<u>265,397.89</u>	
			<u>5,412,733.47</u>
Balance, December 31, 2010	A		<u>\$ 2,711,831.27</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## CURRENT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY  
REALTY TRANSFER FEES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	A	\$ 2,958,531.15
Increased By:		
Receipts	1-A	<u>30,862,753.69</u>
		33,821,284.84
Decreased By:		
Disbursements	1-A	<u>30,504,089.04</u>
Balance, December 31, 2010	A	<u><u>\$ 3,317,195.80</u></u>



COUNTY OF MONMOUTH, NEW JERSEY

CURRENT FUND

SCHEDULE OF CONTRACTOR'S RETAINAGE

Year ended December 31, 2010

Reference

Balance, December 31, 2010 and 2009

A

\$ 19,653.00

## COUNTY OF MONMOUTH, NEW JERSEY

## CURRENT FUND

## SCHEDULE OF RESERVE FOR ARBITRAGE REBATES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	A	\$ 98,954.22
Increased By:		
Interest Income	1-A	<u>41,968.36</u>
		140,922.58
Decreased By:		
Arbitrage Remittance	1-A	<u>51,692.94</u>
Balance, December 31, 2010	A	<u><u>\$ 89,229.64</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	2010 Budget Revenue Realized	Received	Refund/ Cancelled	Balance December 31, 2010
NJ DHSS - Office on Aging 10-1388-AAA-C3	\$ 402,279.00	\$ 4,043,707.00	\$ 3,404,086.00	\$ 6,428.00	\$ 1,035,472.00
NJ DHSS - ARRA, Area Plan Grant 2010	33,179.00	8,888.00	42,067.00		
NJ DHSS - CAP/NJEH, Medicaid Case Management		1,000,000.00	1,000,000.00		
NJ DHSS - Alcohol Services Plan CY '09 09-535-ADA-C-0	698,689.00		697,865.00	824.00	
NJ DHSS - Alcohol Services Plan 10-535-ADA-C-0		1,097,909.00	450,337.86		647,571.14
NJ Governor's Council On Alcohol and Drug Abuse CY 2009	408,026.70		396,348.63	11,678.07	
NJ Governor's Council On Alcohol and Drug Abuse CY 2010		684,596.00	32,637.04		651,958.96
NJ DCA - DCR ROID, CY 2009	9,470.37		8,867.85	602.52	
NJ DCA - Shelter Support, FY 2008	161,418.00		161,418.00		
NJ DCA - HPP (Linkages), PY 2009	5,735.00			5,735.00	
NJ DCA - HPP (Linkages), PY 2010	54,750.00		45,450.00		9,300.00
NJ DCA - Smart Future, Coastal 05-0039-00	124,000.00				124,000.00
NJ DCA - Smart Future, FY'06, Panhandle Study	37,500.00				37,500.00
NJ DCA - SHARE Grant, 2007-04665-1231-00	157,705.55		57,903.63		99,801.92
NJ DCA - LIHEAP/CWA, FY 2010, 2010-0664-00		9,940.50	9,940.50		
NJTC/FTA, JARC Route 836 Shuttle, FFY 2004	78,000.00				78,000.00
NJTC/FTA, JARC Route 836 Shuttle, FFY 2005	87,600.00				87,600.00
NJTC/FTA, JARC Route 35 Shuttle, FY 2006	50,944.67		50,944.67		
NJTC/FTA, JARC Route 836 Shuttle, FFY 2006	64,126.00				64,126.00
NJTC/FTA, JARC Route 35 Shuttle, FY 2007	105,793.00		25,113.53		80,679.47
NJTC/FTA, JARC Route 836 Shuttle, FFY 2007	70,000.00				70,000.00
NJTC/FTA, Freehold SCAT Transfer Facility, FY 09-12		1,488,354.00			1,488,354.00
NJTC - FTA Section 5311, FY 2009	92,072.84		92,072.84		
NJTC - FTA Section 5311, FY 2010	158,492.00		130,649.38		27,842.62
NJTC - FTA Section 5311, FY 2011		159,398.00			159,398.00
NJ Transit - Casino CY '09	600,241.11		536,051.34	64,189.77	
NJ Transit - Casino CY '10		1,775,735.00	1,165,660.22	(64,189.77)	674,264.55
NJTC - Work First New Jersey	4,533.60				4,533.60
NJTC - Work First New Jersey, Project Income CY 2010		1,143.00	1,143.00		
NJTPA/NJIT - STP FY 2009	543.29			543.29	
NJTPA/NJIT - STP FY 2010	123,822.00		123,446.94		375.06
NJTPA/NJIT - MCTASTP Study, FY 2011	160,000.00		7,246.67		152,753.33
NJTPA/NJIT - ARRA, Supplemental, STP, FY 2010		116,839.00	67,660.28		49,178.72
NJTPA - Borough of Red Bank, Improvements to CR 10, FY 2011		500,000.00			500,000.00
NJTPA/NJIT - STP, FY 2011		123,822.00			123,822.00
NJIT/NJTPA - Bridge Scoping Project, MA - 14	56,834.59		34,024.10		22,810.49
NJIT/NJTPA - Bridge S-17 Design	1,500,000.00		433,504.50		1,066,495.50
NJIT/NJTPA - Manasquan Bridge, W7-9	153,593.22		84,541.59		69,051.63
NJIT/NJTPA - Bridge Scoping Project, S-17	2,803.45		2,803.45		
NJIT/NJTPA - Bridge Scoping Project, O-10	57,479.16		18,239.82		39,239.34
NJIT/NJTPA - Bridge Scoping Project, S-32	67,615.24				67,615.24

## COUNTY OF MONMOUTH, NEW JERSEY

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	2010 Budget Revenue Realized	Received	Refund/ Cancelled	Balance December 31, 2010
NJDOT - County Bridge, MN 27, FY 2009	250,000.00				250,000.00
NJDOT - HBPP, FY 08, Bridge S-31	135,000.00		135,000.00		
NJDOT - HBPP, FY 08, Bridge W-9	42,000.00				42,000.00
NJDOT - Dics Fd, Scoping Bridge S-31	175,000.00		99,029.73		75,970.27
NJDOT - County Bridge Inspection, #BR-WBIS, 749/750	776,000.00				776,000.00
NJDOT - County Bridge MA-14/CR 6, FY 09	50,000.00				50,000.00
NJDOT - CR 527, Siloam Road		175,520.00			175,520.00
NJDOT - ARRA, UECSI, FY 2010		3,000,000.00			3,000,000.00
NJDOT - ARRA, County Bridge MN-10, FY 2009		3,246,000.00			3,246,000.00
NJDOT - ARRA, CRRP, CY 2010		5,438,000.00			5,438,000.00
NJDOT - Bridge U-12		270,000.00			270,000.00
NJDOT - Transportation Trust Fund, Bridges W7, 8, and 9		178,604.00			178,604.00
NJDOT - FHA, CR6 Bridge (MA-14) (Design)		1,459,408.00			1,459,408.00
NJDOT - Bridge S-17, Row Acquisition		1,032,000.00			1,032,000.00
NJDOT - Bridge O-10 Design		997,261.00			997,261.00
NJDOT/TTF - 2008 ATP	5,297,000.00				5,297,000.00
NJDOT/TTF - FY09 ATP		5,284,000.00			5,284,000.00
NJDOT - Traffic Sign Replacement/Upgrade	113,545.84				113,545.84
NJDOT - Bayshore Ferry Term, Phase 2A	124,639.79		61,990.40		62,649.39
NJDOT - Halls Mills Road Scoping Study	267,091.97		125,897.39		141,194.58
NJDOT - CR 537, Corridor Sec. A	640,073.24		164,567.29		475,505.95
NJDOT/FHWA - Bayshore Ferry Parking	118,330.00				118,330.00
NJDCF/DYFS - Youth Detention Center CY 10, 10BFNC		41,840.00	41,840.00		
NJDCF/DYFS - H.S.A.C. CY 10, 10AVNC		69,373.00	69,373.00		
NJDCF/DYFS - Family Court, Grant-in-Aid CY 10, 10CNNC		7,870.00	7,870.00		
NJDHS/DFD - Special Initiative & Transportation Program, FY 2009	42,679.00			42,679.00	
NJDHS/DFD - Special Initiative & Transportation Program, FY 2010	182,672.00		109,636.00	73,036.00	
NJDHS/DFD - Special Initiative & Transportation Program, FY 2011		90,383.00			90,383.00
NJDHD - ARRA, Food Stamp Administration, FFY 2009 and 2010	10,073.00				10,073.00
NJLWD - ARRA, Food Stamp Administration, FFY 2010		60,442.00			60,442.00
NJDHD - Title IV-D, Reimb, FY 2009	372,451.68		33,420.65	339,031.03	
NJDHD - Title IV-D, Reimb, FY 2010	424,377.00		253,363.78	171,013.22	
NJDHS/DFD - Homeless CY 09	10,000.00		9,973.00	27.00	
NJDHS/DFD - Social Services for the Homeless CY 09, ARRA	275,000.00		275,000.00		
NJDHS/DFD - Social Services for the Homeless CY 10, SH10013		789,104.00	781,828.00		7,276.00
NJDHS/DFD - Social Services for the Homeless CY 10, ARRA		670,258.00	522,258.00		148,000.00
NJDHS/DMHS - Mental Health Board, FY 2010		6,000.00			6,000.00
NJDHS/DMHS - Project Transition/Path CY 09, S1202039	131,864.00		91,868.00		39,996.00
NJDHS/DMHS - Project Transition Path NJ MAP	(975.60)		6,717.60		(7,693.20)

COUNTY OF MONMOUTH, NEW JERSEY  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	2010 Budget Revenue Realized	Received	Refund/ Cancelled	Balance December 31, 2010
NJDHS/DMHS - Project Transition/Path & NJ MAP CY 10, S1202039		485,269.00	382,810.00	31,680.00	70,779.00
NJDHS/DMHS - CIACC/CART CY 07, 20213	5.00			5.00	
NJDCF/DCBHS - CIACC CY 10, 10CCNS		44,556.00	44,556.00		
NJDCF/DCBHS - CIACC/CART, CY 10, Evidence Based Initiative		25,000.00	25,000.00		
NJOAG/DLPS/DCJ - Victim Assistance, SFY 10 V-11-08	210,059.00		125,114.78		84,944.22
NJOAG/DLPS/DCJ - Victim Witness Advocacy, Supplemental, VWAFFS	74,452.51		74,452.51		
NJOAG/DLPS/DCJ - SANE/SART, VS-34-08	8,618.00		7,008.00	1,610.00	
NJOAG/DLPS/DCJ - SANE/SART, VS-34-09	67,655.00		62,652.54		5,002.46
NJOAG/DLPS/DCJ - Multi Narc Force CY 09, JAG-1-12TF-06	16,128.05		16,128.05		
NJOAG/DLPS/DCJ - ARRA, Justice Assistance Grant, #RJAG 1-13-TF-09A		61,239.00	61,239.00		
NJOAG/DLPS/DCJ - JAG Task Force, FY 09, #RJAG 1-13-TF-09B		61,239.00	25,241.50		35,997.50
NJOAG/DLPS/DCJ - JAG Task Force, FY 11, #RJAG 1-13-TF-09C		117,906.00	6,537.00		111,369.00
NJOAG/DLPS/DCJ - Megan's Law FFY 09 JAG-1-15LL-07	13,572.00		13,572.00		
NJOAG/DLPS/DCJ - LLEBG, Megan's Law FFY 10 JAG-1-14-07		14,940.00	14,940.00		
NJOAG/DLPS/DCJ - BARF, 2009		14,441.50	14,441.50		
NJOAG/DLPS/DCJ - BARF, 2010		43,604.30	43,604.30		
NJOAG/DLPS/DCJ - LEOTEF, SFY 2010		12,021.00	12,021.00		
NJOAG/DLPS/DCJ - LEOTEF, SFY 2010, Part 2		11,887.00	11,887.00		
NJOAG/DLPS/DCJ - LEOTEF, SFY 2010, Part 3		13,889.00	13,889.00		
NJOAG/DLPS/DCJ - Community Justice Program, JAG 3-10-06	23,054.74		23,054.74		
NJOAG/DLPS/DSP - HSGP, FY 2006	0.01			0.01	
NJOHSP - HSGP, FY 2007	234,904.74		152,989.44		81,915.30
NJOHSP - HSGP, FY 2008	773,471.22		425,361.28		348,109.94
NJOHSP - HSGP, FY 2009	824,010.97		20,605.22		803,405.75
NJOHSP - NJDex, FY 2008	26,200.00				26,200.00
NJOAG/NJDLP/DSP - HMEE, 08-HMEP V110-P05	12.28			12.28	
NJOAG/DLPS/NJSP/OEM - EMPG, Shrewsbury Flood Warning, FFY 2008	90,000.00		86,384.00	3,616.00	
NJOAG/DLPS/NJSP/OEM - EMPG, FY 2008		9,987.69	9,987.69		
NJOHSP - HSGP, FFY 2010		842,210.77			842,210.77
NJOAG/DLPS/DSP - CERT Utility Trailer, CY 2010		1,500.00	1,500.00		
NJOAG/DLPS/DSP - HMEP, 09-HMEP-V110-T-10		19,800.00	19,800.00		
NJOAG/DLPS/DHTS - Safe Cargo, OPO9-21-01-03	550.00			550.00	
NJOAG/DLPS/DHTS - Safe Cargo, FFY 2010		2,400.00			2,400.00
NJOAG/DLPS/DHTS - Click It or Ticket, CY 2010, OP10-45-01-155		4,000.00	4,000.00		
NJOAG/DLPS/JJC - State Community Partnership CY 08, 08-SCP-PM/PS-13	60.00		60.00		
NJOAG/DLPS/JJC - State Community Partnership CY09	224,955.66		224,955.66		
NJOAG/DLPS/JJC - State Community Partnership CY10, SCP-PM/PS-1		482,323.00	329,291.19		153,031.81
NJOAG/DLPS/JJC - Youth Service Commission, JDAI Innovations, CY2010		160,000.00	160,000.00		

## COUNTY OF MONMOUTH, NEW JERSEY

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, <u>2009</u>	2010 Budget Revenue <u>Realized</u>	<u>Received</u>	Refund/ <u>Cancelled</u>	Balance December 31, <u>2010</u>
NJOAG/DLPS/JJC - Family Court CY 09, FC-PS-09-13	173,402.77		173,402.77		
NJOAG/DLPS/JJC - Family Court, FC-PS-09-14		276,683.00	129,051.12		147,631.88
NJOAG/DLPS/JJC - JAIBG, FFY 2009, Year Ten, 08-13	32,720.78		32,720.78		
NJOAG/DLPS/JJC - Juvenile Accountability Incentive Block Grant, JABG 09-13		62,054.00	62,054.00		
NJOAG/DLPS/JJC - MCYDC, SFEA, FY 2010	63,000.00		63,000.00		
NJDEP - Clean Communities Program FY 2010		96,378.15	96,378.15		
NJDEP - Recycling Program Project Income		11,287.00	11,392.00		(105.00)
NJDEP - WPBW/RSWMP PO 5800402	18,084.13		11,523.94		6,560.19
NJDEP/DWM - 2010 Brookdale Rain Garden, RP10-110		33,300.00			33,300.00
NJDEP - Wreck Pond Stormwater Restoration	1,114,599.04		91,046.66		1,023,552.38
NJDEP - Ramanessin Study, 2007	1,337,163.00		145,915.90		1,191,247.10
NJDEP/DPF - 2008 CSIP Tree Planting	3,750.00		3,750.00		
NJDEP/DPF - ARRA, CSIP/BSF, Tree Program		6,996.00			6,996.00
NJDEP/DPF - Green Community Forestry Mgmt Plan, FY 2010		3,000.00	3,000.00		
NJDEP - ARRA, Wastewater Management Plan, RP10-005		109,091.00	30,299.29		78,791.71
NJBPU/CEP - LGEAP, P-78-09	99,520.00		74,640.00		24,880.00
NJBPU/Clean Energy Program Core Solar		103,000.00			103,000.00
NJLWD - WIA, PY 2008	525,622.95		525,622.95		
NJLWD - TANF/GA, WFNJ, SFY 2009	65,878.00			65,878.00	
NJLWD - ARRA, WIA, Adult, PY 2008	70,211.00		57,475.00		12,736.00
NJLWD - ARRA, WIA, Youth, PY 2008	75,075.00		75,075.00		
NJLWD - ARRA, WIA, Dislocated Worker, PY 2008	447,140.00	404,192.00	379,700.00		471,632.00
NJLWD - WIA, PY 2009	1,855,640.00	200,933.45	1,573,110.50		483,462.95
NJLWD - WIB, WDPP, PY 2009	50,142.00		48,142.00		2,000.00
NJLWD - WIB, PY 2009		24,000.00	13,050.00		10,950.00
NJLWD - TANF/GA, WFNJ, SFY 2010	2,304,554.00	32,740.00	1,853,303.00		483,991.00
NJLWD - WNJ, WLL, SFY 10	179,844.00		169,844.00		10,000.00
NJLWD - BRAC/NEG, PY 09	1,300,000.00		460,000.00		840,000.00
NJLWD - ARRA, DPN, PY 2009	70,125.00	(32,740.00)	17,616.00		19,769.00
NJLWD - Americorps HEAT, PY 2009		35,822.00		35,822.00	
NJLWD - Financial Sector National Emergency Grant (NEG), PY09		100,000.00	32,000.00		68,000.00
NJLWD - WIA, PY 2010		2,558,015.00			2,558,015.00
NJLWD - TANF/GA, WFNJ, SFY 2011		2,033,892.00	175,412.00		1,858,480.00
NJLWD - WNJ, WLL, SFY11		188,401.00	6,000.00		182,401.00
Donations - WIA/WIB Scholarship Fund		21,370.01	21,370.01		
Donations - WIB, Alumni Awards Fund		1,250.00	1,250.00		
NJDARM - PARIS Grants Program	5,895.00			5,895.00	
NJDARM - PARIS Grants Program	704,000.00		699,327.00	4,673.00	
NJDARM - PARIS Grants Program	554,447.50		277,223.75		277,223.75

## COUNTY OF MONMOUTH, NEW JERSEY

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, 2009	2010 Budget Revenue Realized	Received	Refund/ Cancelled	Balance December 31, 2010
NJOIT/OETS - 9-1-1 General Assistance, FY 2009		140,913.00	140,913.00		
NJDOS - HAVA, #09ELEC003APA	6,584.50		6,584.50		
NJDOS/DTT - Coop Mktg. FY 10, 10TRAV218ACM		15,000.00	15,000.00		
NJHT - Seabrook Wilson House	516,326.35		516,326.35		
USHUD - Housing Counseling Program	10,054.38		10,054.38		
USHUD - Township of Woodbridge, HOPWA, 2008	354,814.80		354,814.80		
USHUD - Township of Woodbridge, HOPWA, FY 2009		467,069.47	224,476.91		242,592.56
USDUD/ARMY - Adult Shelter - Fort Monmouth, FY 2010		82,000.00	82,000.00		
USDOJ/OJP - CAC, 2006 JL-FX-K009	7,651.75		7,651.75		
USDOJ/BJP - SCAAP, FFY 2010		1,110,749.00	1,110,749.00		
USDOJ/OJP - BVP, FY 2008	3,633.73		3,633.73		
USDOJ/OJP - BVP, FY 2009	4,077.13				4,077.13
USDOJ/OJP - BVP, FY 2010		19,627.31			19,627.31
USDJ/MS - JLEO, FY 2010, ISDF-10-0283A		11,000.00	6,965.59		4,034.41
NJDOT - SR 34 & Lloyd Road Project, FY 05-08	1,562,009.07		1,113,221.65		448,787.42
USDOE - ARRA, EECBG	4,225,800.00		436,512.92		3,789,287.08
Earle - MCMEC, ISA FY2003	10,500.00			10,500.00	
Earle - MCMEC, FY 2010, #N40085-08-M-7835		13,300.00			13,300.00
Rutgers - MCMEC, Asian Tiger Mosquito Control, 2010		171,200.95	171,200.77	0.18	
Rutgers - MCMEC, Tick Habitat Management, 2010		7,000.00	7,000.00		
Rutgers - MCMEC, Asian Tiger Mosquito Control, 2011		171,201.00			171,201.00
Rutgers - MCMEC, Asian Tiger Mosquito Control, DWFP Grant 2011		54,393.00			54,393.00
County Clerk - ISA, DSMS, E-Recording	10,000.00	247,000.00	247,000.00		10,000.00
NCA/OJJDP - CAC, Program Improvement Grant		50,000.00	6,922.31		43,077.69
NCA - MCCAC Training, CY 2010		1,000.00			1,000.00
Steiner Equities - Off-Tract Road Devp.- State Aid Hwy. Proj.	256,779.77				256,779.77
NJNG/FECDonations - Monmouth County Sheriff's K-9 Unit, CY 2009		50.00	50.00		
Donations - Economic Dev/Tourism Project, CY 2009		14,772.18	14,772.18		
USDOC/MMRF - Sane/Sart 27-60-101014	594.00				594.00
MCI - Monmouth 4-H Cares, FY 09	2,299.00				2,299.00
MCI - Monmouth 4-H Cares, CY 09	19,844.30				19,844.30
	<u>\$ 35,593,560.84</u>	<u>\$ 45,100,548.28</u>	<u>\$ 26,072,285.74</u>	<u>\$ 811,838.60</u>	<u>\$ 53,809,984.78</u>
Reference	A	A-2,6-A		13-A	A
Unappropriated Reserves	14-A		\$ 183,530.64		
Cash Receipts	2-A		<u>25,888,755.10</u>		
			<u>\$ 26,072,285.74</u>		

## COUNTY OF MONMOUTH, NEW JERSEY

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Budget	Transfer Appropriations By 40A:4-87	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2010
NJ DHSS - Office on Aging 10-1388-AAA-C3	\$ 1,125,491.02	\$ 3,169,912.00	\$ 1,275,635.00		\$ 4,472,184.28	\$ (8,888.00)	\$ 6,428.00	\$ 1,083,537.74
NJ DHSS - ARRA, Area Plan Grant 2010	67,041.00				75,929.00	8,888.00		
NJ DHSS - CAP/NJEH, Medicaid Case Management	442,862.60	1,000,000.00			968,596.93			474,265.67
NJ DHSS - Alcohol Services Plan CY '09 09-535-ADA-C-0	90,665.54				89,841.59		823.95	
NJ DHSS - Alcohol Services Plan 10-535-ADA-C-0		1,097,909.00			995,612.04			102,296.96
NJ Governor's Council On Alcohol and Drug Abuse CY 2009	283,098.52				271,420.45		11,678.07	
NJ Governor's Council, Alliance Prevention Plan CY 2010		684,596.00			299,619.74			384,976.26
NJ DCA - Camp Oakhurst Day Recreation Program	11,363.47				10,640.12		723.35	
NJ DCA - Shelter Support, FY 2008	35,390.00				35,390.00			
NJ DCA - HPP (Linkages), PY 2009	5,735.00						5,735.00	
NJ DCA - HPP (Linkages), PY 2010	54,750.00				45,450.00			9,300.00
NJ DCA - Smart Future, Coastal 05-0039-00	50,604.14				49,473.49			1,130.65
NJ DCA - Smart Future, FY'06, Panhandle Study	17,619.01				10,000.17			7,618.84
NJ DCA - SHARE Grant, 2007-04665-1231-00	145,013.25				60,036.13			84,977.12
NJ DCA - LIHEAP/CWA, FY 2010, 2010-0664-00			9,940.50		9,940.50			
NJDCA - USF, CWA FY 2010, 2010-0129-00	9,941.00				9,941.00			
NJTC/FTA, JARC Route 836 Shuttle, FFY 2004	78,000.00							78,000.00
NJTC/FTA, JARC Route 836 Shuttle, FFY 2005	87,600.00							87,600.00
NJTC/FTA, JARC Route 35 Shuttle, FY 2006	61,995.18				61,995.18			
NJTC/FTA, JARC Route 836 Shuttle, FFY 2006	105,863.00							105,863.00
NJTC/FTA, JARC Route 35 Shuttle, FY 2007	211,586.00				67,697.42			143,888.58
NJTC/FTA, JARC Route 836 Shuttle, FFY 2007	140,000.00							140,000.00
NJTC/FTA, Freehold SCAT Transfer Facility, FY 09-12			1,488,354.00					1,488,354.00
NJTC - FTA Section 5311, FY 2010	96,060.05				96,060.05			
NJTC - FTA Section 5311, FY 2011			159,398.00	53,133.00	118,863.56			93,667.44
NJ Transit - Casino CY '09	91,001.35				26,811.58	(64,189.77)		
NJ Transit - Casino CY '10		1,775,735.00			1,752,823.19	64,189.77		87,101.58
NJTC - Work First New Jersey	15,522.18							15,522.18
NJTC - Work First New Jersey, Project Income CY 2010	10,804.30	1,143.00			1,626.57			10,320.73
NJTPA/NJIT - STP FY 2009	17,853.63				17,111.69		741.94	
NJTPA/NJIT - STP FY 2010	94,898.25				88,874.78			6,023.47
NJTPA/NJIT - MCTASTP Study, FY 2010	197,063.45				9,854.83			187,208.62
NJTPA/NJIT - ARRA, Supplemental, STP, FY 2010			116,839.00		106,592.32			10,246.68
NJTPA - Borough of Red Bank, Improvements to CR 10, FY 2011			500,000.00					500,000.00
NJTPA/NJIT - STP, FY 2011			123,822.00	30,955.50	58,770.24			96,007.26
NJIT/NJTPA - Bridge Scoping Project, MA - 14	22,810.49				22,810.49			
NJIT/NJTPA - Bridge S-17 Design	1,197,651.54				575,782.03			621,869.51
NJIT/NJTPA - Manasquan Bridge, W7-9	69,298.16				246.53			69,051.63
NJIT/NJTPA - Bridge Scoping Project, O-10	39,239.34				11,124.87			28,114.47
NJIT/NJTPA - Bridge Scoping Project, S-32	67,615.24				2,907.27			64,707.97
NJDOT - County Bridge, MN 27, FY 2009	1,000,000.00				769,103.26			230,896.74
NJDOT - 1999 Bridge Bond Program	95,064.98							95,064.98
NJDOT - HBPP, FY 08, Bridge W-9	42,000.00				36,900.00			5,100.00
NJDOT - Dics Fd, Scoping Bridge S-31	150,861.37				119,612.27			31,249.10
NJDOT - County Bridge Inspection, #BR-WBIS, 749/750	298,729.01				236,375.77			62,353.24
NJDOT - County Bridge MA-14/CR 6, FY 09	50,000.00				26,002.58			23,997.42



## COUNTY OF MONMOUTH, NEW JERSEY

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Budget	Transfer Appropriations By 40A:4-87	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2010
NJDOT - CR 527, Siloam Road			175,520.00					175,520.00
NJDOT - ARRA, UECSI, FY 2010			3,000,000.00		16,350.32			2,983,649.68
NJDOT - ARRA, County Bridge MN-10, FY 2009			3,246,000.00		314,993.56			2,931,006.44
NJDOT - ARRA, CRRP, CY 2010			5,438,000.00		3,868,630.89			1,569,369.11
NJDOT - Bridge U-12			270,000.00		145,739.48			124,260.52
NJDOT - Transportation Trust Fund, Bridges W7, 8, and 9			178,604.00					178,604.00
NJDOT - FHA, CR6 Bridge (MA-14) (Design)			1,459,408.00					1,459,408.00
NJDOT - Bridge S-17, Row Acquisition			1,032,000.00					1,032,000.00
NJDOT - Bridge O-10 Design			997,261.00					997,261.00
NJDOT/TTF - 2002 ATP	803,312.49				779,610.02			23,702.47
NJDOT/TTF - 2003 ATP	2,531,824.00				611,049.73			1,920,774.27
NJDOT/TTF - 2004 ATP	1,637,190.48				580,009.42			1,057,181.06
NJDOT/TTF - 2005 ATP	2,266,361.84				2,266,361.84			
NJDOT/TTF - 2006 ATP	2,210,434.24				284,829.51			1,925,604.73
NJDOT/TTF - 2007 ATP	5,218,860.99				958,934.99			4,259,926.00
NJDOT/TTF - 2008 ATP	5,297,000.00							5,297,000.00
NJDOT/TTF - FY09 ATP			5,284,000.00					5,284,000.00
NJDOT - Traffic Sign Replacement/Upgrade	5,607.83							5,607.83
NJDOT - Bayshore Ferry Term, Phase 2A	70,223.58				30,227.10			39,996.48
NJDOT - Halls Mills Road Scoping Study	153,434.88				48,965.41			104,469.47
NJDOT - CR 537, Corridor Sec. A	493,559.80				60,650.84			432,908.96
NJDOT/FHWA - Bayshore Ferry Parking	118,330.00				55,279.80			63,050.20
NJDOT - County Bridge Inspection, #13-BI-2005	3,645.21							3,645.21
NJDCP/DYFS - Youth Detention Center CY 10, 10BFNC		76,000.00			62,411.12			13,588.88
NJDCP/DYFS - H.S.A.C. CY 09, 09AVNC	2,574.00				2,541.00		33.00	
NJDCP/DYFS - H.S.A.C. CY 10, 10AVNC		85,249.00			77,367.04			7,881.96
NJDCP/DYFS - Family Court, Grant-in-Aid CY 10, 10CNNC		7,870.00			7,870.00			
NJDHS/DFD - Special Initiative & Transportation Program, FY 2009	45,902.25						45,902.25	
NJDHS/DFD - Special Initiative & Transportation Program, FY 2010	214,188.19				132,618.87		81,569.32	
NJDHS/DFD - Special Initiative & Transportation Program, FY 2011			90,383.00		2,163.72			88,219.28
NJDFD - ARRA, Food Stamp Administration, FFY 2009 and 2010	20,147.00				20,147.00			
NJLWD - ARRA, Food Stamp Administration, FFY 2010			60,442.00		60,442.00			
NJDFD - Title IV-D, Reimb, FY 2009					(339,031.03)		339,031.03	
NJDFD - Title IV-D, Reimb, FY 2010	361,439.25				190,426.03		171,013.22	
NJDHS/DFD - Homeless CY 08					(65.00)		65.00	
NJDHS/DFD - Homeless CY 09	35,660.88				35,633.71		27.17	
NJDHS/DFD - Homeless CY 09, ARRA	106,868.46				106,868.43		0.03	
NJDHS/DFD - Social Services for the Homeless CY 10, SH10013		789,104.00			711,317.63			77,786.37
NJDHS/DFD - Social Services for the Homeless CY 10, ARRA		522,258.00	148,000.00		670,258.00			
NJDHS/DDD - Project Lifesaver	3.25				3.25			
NJDMHS/MHANJ - Disaster Liasion, FY 2007	9.50				9.50			
NJDHS/DMHS - MHANJ, Disaster Responders	1,100.00				1,100.00			
NJDHS/DMHS - Mental Health Board, FY 2010		6,000.00			5,042.89			957.11
NJDHS/DMHS - Project Transition/Path CY 09, S1202039	35,512.07				4,899.67			30,612.40
NJDHS/DMHS - Project Transition/Path CY 10, S1202039		515,405.00			448,096.01		31,680.00	35,628.99
NJDCP/DCBHS - CIACC CY 08, 20213	0.55						0.55	
NJDCP/DCBHS - CIACC CY 10, 10CCNS		44,556.00			30,673.60			13,882.40

## COUNTY OF MONMOUTH, NEW JERSEY

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Budget	Transfer Appropriations By 40A:4-87	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2010
NJDCF/DCBHS - CIACC/CART, CY 10, Evidence Based Initiative		25,000.00			25,000.00			
NJOAG/DLPS/DCJ - Victim Assistance, SFY 10 V-11-08	176,210.76				135,106.68			41,104.08
NJOAG/DLPS/DCJ - Victim Witness Advocacy, Supplemental, VWAFPS	56,760.66				56,760.66			
NJOAG/DLPS/DCJ - SANE/SART, VS-34-08	1,610.00						1,610.00	
NJOAG/DLPS/DCJ - SANE/SART, VS-34-09	56,111.00				56,111.00			
NJOAG/DLPS/DCJ - SANE, FY 2000, State Appropriation	6,401.84				2,378.85			4,022.99
NJOAG/DLPS/DCJ - Multi Narc Force CY 09, JAG-1-12TF-06	1,100.89				1,100.89			
NJOAG/DLPS/DCJ - ARRA, Justice Assistance Grant, #RJAG 1-13-TF-09A		61,239.00			61,239.00			
NJOAG/DLPS/DCJ - JAG Task Force, FY 09, #RJAG 1-13-TF-09B			61,239.00		25,823.50			35,415.50
NJOAG/DLPS/DCJ - JAG Task Force, FY 11, #RJAG 1-13-TF-09C			117,906.00		33,177.67			84,728.33
NJOAG/DLPS/DCJ - Megan's Law FFY 09 JAG-1-15LL-07	12,783.25				12,783.25			
NJOAG/DLPS/DCJ - LLEBG, Megan's Law FFY 10 JAG-1-14-07			14,940.00	4,980.00	19,920.00			
NJOAG/DLPS/DCJ - BARF, 2007	6,761.80				4,586.00			2,175.80
NJOAG/DLPS/DCJ - BARF, 2008	47,745.03				36,138.26			11,606.77
NJOAG/DLPS/DCJ - BARF, 2009			14,441.50		2,502.27			11,939.23
NJOAG/DLPS/DCJ - BARF, 2010			43,604.30					43,604.30
NJOAG/DLPS/DCJ - LEOTEF, SFY 2007	2,853.00				2,853.00			
NJOAG/DLPS/DCJ - LEOTEF, SFY 2008	35,499.58				11,631.35			23,868.23
NJOAG/DLPS/DCJ - LEOTEF, SFY 2010			12,021.00					12,021.00
NJOAG/DLPS/DCJ - LEOTEF, SFY 2010, Part 2			11,887.00					11,887.00
NJOAG/DLPS/DCJ - LEOTEF, SFY 2010, Part 3			13,889.00					13,889.00
NJOAG/DLPS/DCJ - Community Justice Program, JAG 3-10-06	32,429.83				32,429.83			
NJOAG/DLPS/DSP - CERT, CY 2006	1,629.50				1,516.00			113.50
NJOHSP - HSGP, FY 2007	139,630.60				139,482.51			148.09
NJOHSP - HSGP, FY 2008	644,023.44				317,380.88			326,642.56
NJSP/OEM/PAO - Warren Grove Fire	2,795.00				2,795.00			
NJOHSP - HSGP, FFY 2009	824,010.97				45,356.47			778,654.50
NJOHSP - NJDex, FY 2008	26,200.00							26,200.00
NJOAG/NJDLPS/DSP - HMEE, 08-HMEP V110-P05	12.78						12.78	
NJOAG/DLPS/NJSP/OEM - EMPG, Shrewsbury Flood Warning, FFY 2008	90,000.00				86,384.00		3,616.00	
NJOAG/DLPS/NJSP/OEM - EMPG, FY 2008			9,987.69	2,500.00	4,137.32		0.37	8,350.00
NJOHSP - HSGP, FFY 2010			842,210.77		3,114.80			839,095.97
NJOAG/DLPS/DSP - CERT Utility Trailer, CY 2010			1,500.00					1,500.00
NJOAG/DLPS/DSP - HMEP, 09-HMEP-V110-T-10			19,800.00		7,000.00			12,800.00
NJOAG/DLPS/DHTS - Safe Cargo Donation	439.19							439.19
NJOAG/DLPS/DHTS - Safe Cargo, OPO9-21-01-03	550.00						550.00	
NJOAG/DLPS/DHTS - Safe Cargo, FFY 2010		2,400.00			1,800.04			599.96
NJOAG/DLPS/DHTS - Click It or Ticket, CY 2010, OP10-45-01-155			4,000.00		4,000.00			
NJOAG/DLPS/JJC - State Community Partnership CY09	71,218.65				56,591.86			14,626.79
NJOAG/DLPS/JJC - JDAI, FY 2009	86,273.43				53,748.06			32,525.37
NJOAG/DLPS/JJC - State Community Partnership CY10, SCP-PM/PS-1		589,888.00			476,901.58			112,986.42
NJOAG/DLPS/JJC - YSC, JDAI Innovations, CY2010		160,000.00			75,763.05			84,236.95
NJOAG/DLPS/JJC - Family Court CY 09, FC-PS-09-13	36,106.54				36,106.54			
NJOAG/DLPS/JJC - Family Court, FC-PS-09-14		276,683.00			231,720.73			44,962.27
NJOAG/DLPS/JJC - JAIBG, FFY 2009, Year Ten, 08-13		68,949.00			68,949.00			
NJOAG/DLPS/JJC - MCYDC, SFEA, FY 2010	126,000.00				126,000.00			

## FEDERAL AND STATE GRANT FUND

## Year ended December 31, 2010

	Balance December 31, 2009	Budget	Transfer Appropriations By 40A:4-87	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2010
NJDEP - Clean Communities Program FY 2008	453.95				453.95			
NJDEP - Clean Communities Program FY 2009	43,475.29				40,173.72			3,301.57
NJDEP - Clean Communities Program FY 2010			96,378.15		26,667.12			69,711.03
NJDEP - Recycling Program Project Income	19,255.83	11,287.00			30,542.83			
NJDEP - WPBW/RSWMP PO 5800402	6,560.19				7.90			6,552.29
NJDEP/DWM - 2010 Brookdale Rain Garden, RP10-110			33,300.00		6,055.67			27,244.33
NJDEP - Wreck Pond Stormwater Restoration	1,058,182.28				872,592.35			185,589.93
NJDEP - Ramanessin Study, 2007	1,262,500.00				233,432.08			1,029,067.92
NJDEP/DPF - 2008 CSIP Tree Planting	25,000.00				25,000.00			
NJDEP/DPF - ARRA, CSIP/BSF, Tree Program		6,996.00						6,996.00
NJDEP/DPF - Green Community Forestry Mgmt Plan, FY 2010		3,000.00			3,000.00			
NJDEP - ARRA, Wastewater Management Plan, RP10-005		109,091.00			30,299.32			78,791.68
NJBPU/CEP - LGEAP, P-78-09	99,520.00				99,520.00			
NJBPU/Clean Energy Program Core Solar		103,000.00			91,140.00			11,860.00
NJDOL - WIA, Youth	1,078.34				1,078.34			
NJLWD - WIA, PY 2008	68.60				68.60			
NJDOL - WIA, Adult	56,875.33				56,875.33			
NJDOL - WIA, Youth	112,424.92				112,424.92			
NJDOL - WIA, Dislocated Worker	122,542.10				122,542.10			
NJLWD - TANF/GA, WFNJ, SFY 2009	207,436.97				11,326.00		196,110.97	
NJLWD - WNJ, WLL, SFY 09	0.10				0.10			
NJLWD - ARRA, WIA, Adult, PY 2008	71,107.12				59,952.00			11,155.12
NJLWD - ARRA, WIA, Youth, PY 2008	75,942.68				54,593.14			21,349.54
NJLWD - ARRA, WIA, Dislocated Worker, PY 2008	444,817.31		404,192.00		400,184.89			448,824.42
NJLWD - WIA, Dislocated Worker 2009	1,480,927.27	933.45	200,000.00		1,259,967.25			421,893.47
NJLWD - WIB, PY 2009			24,000.00		16,296.84			7,703.16
NJLWD - TANF/GA, WFNJ, SFY 2010	1,740,956.73				1,440,239.42	32,740.00		333,457.31
NJLWD - WNJ, WLL, SFY 10	122,325.52				122,325.51			0.01
NJLWD - BRAC/NEG, PY 09	1,300,000.00				568,600.02			731,399.98
NJLWD - ARRA, DPN, PY 2009	70,125.00				26,976.41	(32,740.00)		10,408.59
NJLWD - Americorps HEAT, PY 2009			35,822.00				35,822.00	
NJLWD - Financial Sector National Emergency Grant (NEG), PY09			100,000.00		36,825.60			63,174.40
NJLWD - WIA, PY 2010			2,558,015.00		499,430.28			2,058,584.72
NJLWD - TANF/GA, WFNJ, SFY 2011			2,033,892.00		348,149.85			1,685,742.15
NJLWD - WNJ, WLL, SFY11			188,401.00		31,197.20			157,203.80
Donations - WIA/WIB Scholarship Fund		9,600.01	11,770.00		18,077.83			3,292.18
Donations - WIB, Alumni Awards Fund		100.00	1,150.00					1,250.00
NJDARM - PARIS Grants Program	18,628.01				12,733.01		5,895.00	
NJDARM - PARIS Grants Program	75,027.81				70,354.81		4,673.00	
NJDARM - PARIS Grants Program	1,060,856.31				677,659.81			383,196.50
NJOIT/OETS - 9-1-1 General Assistance, FY 2006	57,477.19				57,477.19			
NJOIT/OETS - 9-1-1 General Assistance, FY 2007	69,390.84				69,390.84			
NJOIT/OETS - 9-1-1 General Assistance, FY 2008	350,000.00				122,938.18			227,061.82
NJOIT/OETS - 9-1-1 General Assistance, FY 2009			140,913.00		140,913.00			
NJDOS/DTT - Coop Mktg. FY 10, 10TRAV218ACM		15,000.00			15,000.00			
USHUD - Dover Twp/MCDSS, HOPWA FY 2001	606.00							606.00
USHUD - Dover Twp/MCDSS, HOPWA FY 2003	8,826.65							8,826.65

## COUNTY OF MONMOUTH, NEW JERSEY

Schedule 13-A

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## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2010

	Balance December 31, 2009	Budget	Transfer Appropriations By 40A:4-87	Matching Funds	Expended	Carryover	Refunded/ Cancelled	Balance December 31, 2010
USHUD - Township of Woodbridge, HOPWA, 2004	616.98							616.98
USHUD - Township of Woodbridge, HOPWA, 2005	7,450.00							7,450.00
USHUD - Township of Woodbridge, HOPWA, 2007	2,319.33				2,319.33			
USHUD - Township of Woodbridge, HOPWA, 2008	78,345.55				77,845.55			500.00
USHUD - Township of Woodbridge, HOPWA, 2009		467,069.47			391,483.16			75,586.31
USDUD/ARMY - Adult Shelter - Fort Monmouth, FY 2009	16,893.00				16,893.00			
USDUD/ARMY - Adult Shelter - Fort Monmouth, FY 2010		82,000.00			48,882.30			33,117.70
USDOJ/OJP - CAC, 2006 JL-FX-K009	7,651.75				7,651.75			
USDOJ/OJP - ARRA, FY 2009 JAG, Local Solicitation	749,294.00				460,233.00			289,061.00
USDOJ/BJP - SCAAP, FFY 2010			1,110,749.00		1,110,749.00			
USDOJ/OJP - BVP, FY 2009	4,077.13							4,077.13
USDOJ/OJP - BVP, FY 2010			19,627.31					19,627.31
USDJ/MS - JLEO, FY 2010, ISDF-10-0283A			11,000.00		2,800.51			8,199.49
NJDOT - SR 34 & Lloyd Road Project, FY 05-08	1,745,169.98				1,742,679.99			2,489.99
USDOE - ARRA, EECBG	4,225,800.00				436,512.92			3,789,287.08
Earle - MCMEC, ISA FY2003	10,500.00						10,500.00	
Earle - MCMEC, ISA FY2009	13,300.00				13,300.00			
Earle - MCMEC, FY 2010, #N40085-08-M-7835			13,300.00					13,300.00
Rutgers - MCMEC, Asian Tiger Mosquito Control, 2010			171,200.95		171,200.77		0.18	
Rutgers - MCMEC, Tick Habitat Management, 2010			7,000.00		7,000.00			
Rutgers - MCMEC, Asian Tiger Mosquito Control, 2011			171,201.00					171,201.00
Rutgers - MCMEC, Asian Tiger Mosquito Control, DWFP Grant 2011			54,393.00					54,393.00
County Clerk - ISA, DSMS, E-Recording	332,318.00		247,000.00		358,985.00			220,333.00
NCA/OJJDP - CAC, Program Improvement Grant		50,000.00			23,160.31			26,839.69
NCA - MCCAC Training, CY 2010			1,000.00					1,000.00
Steiner Equities - Off-Tract Road Devp.- State Aid Hwy. Proj.	13,214.96				13,214.96			
NJNG/FECDonations - Monmouth County Sheriff's K-9 Unit, CY 2009	2,424.06	50.00			471.85			2,002.21
Donations - GPU Monmouth County Emergency Management	19.25							19.25
NJNG - Project Lifesaver for Autism	1,118.06				32.02			1,086.04
NJNG (Donations) - Triad Project	300.00							300.00
Donations Monmouth County Map Project	9,000.00							9,000.00
Donations - Economic Dev/Tourism Project		14,772.18			242.99			14,529.19
MCI - Monmouth 4-H Cares, FY 09	2,299.00							2,299.00
MCI - Monmouth 4-H Cares, CY 09	19,400.34							19,400.34
	<u>\$ 47,903,340.28</u>	<u>\$ 11,832,795.11</u>	<u>\$ 33,855,337.17</u>	<u>\$ 91,568.50</u>	<u>\$ 38,820,880.14</u>	<u>\$ 0.00</u>	<u>\$ 954,242.18</u>	<u>\$ 53,907,918.74</u>

Reference

A

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A-3,1-A

2-A

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Reserve for Grants - Appropriated

A

\$ 34,516,719.06

Encumbrances Payable

A

19,371,199.68

\$ 53,887,918.74

Federal and State Grants Receivable

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\$ 811,838.60

Cancellation To Current Fund - Cash Disbursements

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142,403.58

\$ 954,242.18

## COUNTY OF MONMOUTH, NEW JERSEY

## FEDERAL AND STATE GRANT FUND

## SCHEDULE OF FEDERAL AND STATE GRANTS - UNAPPROPRIATED RESERVES

Year ended December 31, 2010

	Balance December 31, <u>2009</u>	Appropriated <u>Reserves</u>	Cash <u>Received</u>	Balance December 31, <u>2010</u>
APG/OOA Project Income	\$ 133,645.00	\$ 133,645.00		
Work First New Jersey Project Income	1,143.00	1,143.00		
Project Income Recycling Workshops - NJDEP	11,287.00	11,287.00		
Unanticipated Interest Received for WIA Account	933.45	933.45		
State of NJ - Travel & Tourism Grant	12,000.00	12,000.00		
Sheriff's Office, Sons of Norway K-9	50.00	50.00		
Donations - Economic Devel./Tourism Project	14,772.18	14,772.18		
Donations - WIB/WIA Scholarship Fund	9,600.01	9,600.01		
Donations - WIB, Alumni Awards Fund	100.00	100.00		
Project Income/Refunds from 2010			\$ 41,090.00	\$ 41,090.00
NJTC - WFNJ Project Income			388.00	388.00
CIACC Budget Modification #2			5,000.00	5,000.00
Project Income Recycling Workshops - NJDEP			9,112.00	9,112.00
Unanticipated Interest Received for WIA Account			320.99	320.99
Donations - WIB, Alumni Awards Fund			200.00	200.00
ISA - DSMS, E-Recording			109,000.00	109,000.00
Donations - Sheriff's Office			194.40	194.40
	<u>\$ 183,530.64</u>	<u>\$ 183,530.64</u>	<u>\$ 165,305.39</u>	<u>\$ 165,305.39</u>
<u>Reference</u>	A	12-A	2-A	A

TRUST FUND  
SCHEDULES

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF CASH AND CASH EQUIVALENTS

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 120,332,476.45
Increased By:			
HUD Relocation Assistance Programs	2-B	\$ 21,876,143.11	
HUD Community Development Block Grants	3-B	2,910,046.49	
HUD Home Investment Grants	4-B	1,193,855.72	
HUD Shelter Plus Care Grants Receivable	5-B	579,371.00	
Health Grants	6-B	1,715,677.41	
HUD Homeward Bound Grants Receivable	7-B	133,499.00	
HUD Emergency Shelter Grants Receivable	8-B	189,483.83	
ARRA Grants	9-B	1,848,762.20	
Taxes Receivable	10-B	32,931,750.52	
Reserve for:			
HUD Relocation Assistance Programs	11-B	517,530.56	
Community Development Block Grants	12-B	13,102.75	
HUD Home Investment Grants	14-B	60,989.78	
HUD Shelter Plus Care	15-B	3,818.00	
Temporary Assistance To Needy Families	17-B	5,164,660.91	
Other Trust Fund Reserves	18-B	87,146,680.44	
Retiree Benefits	19-B	<u>634,028.10</u>	
			<u>156,919,399.82</u>
			277,251,876.27
Decreased By:			
Reserve for:			
HUD Relocation Assistance Programs	11-B	20,848,371.84	
Community Development Block Grants	12-B	3,175,701.04	
ARRA Grants	13-B	1,789,827.43	
HUD Home Investment Grants	14-B	1,845,848.85	
HUD Shelter Plus Care	15-B	600,760.00	
HUD Homeward Bound Grants	16-B	250,165.00	
Temporary Assistance To Needy Families	17-B	5,178,744.14	
Other Trust Fund Reserves	18-B	125,675,593.28	
Retiree Benefits	19-B	<u>628,083.58</u>	
			<u>159,993,095.16</u>
Balance, December 31, 2010	B		<u>\$ 117,258,781.11</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE  
HUD RELOCATION ASSISTANCE PROGRAMS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 5,307,219.42
Increased By:		
Receivables	11-B	<u>21,753,106.00</u>
		27,060,325.42
Decreased By:		
Receipts	1-B	<u>21,876,143.11</u>
Balance, December 31, 2010	B	<u>\$ 5,184,182.31</u>



## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE  
COMMUNITY DEVELOPMENT BLOCK GRANTS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 4,517,229.51
Increased By:		
Community Development Block Grant	12-B	<u>3,505,228.00</u>
		8,022,457.51
Decreased By:		
Receipts	1-B	<u>2,910,046.49</u>
Balance, December 31, 2010	B	<u>\$ 5,112,411.02</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF HUD HOME INVESTMENT GRANT RECEIVABLES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 5,002,556.38
Increased By:		
Home Investment Grants	14-B	<u>2,252,251.00</u>
		7,254,807.38
Decreased By:		
Receipts	1-B	<u>1,193,855.72</u>
Balance, December 31, 2010	B	<u><u>\$ 6,060,951.66</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF HUD SHELTER PLUS CARE GRANT RECEIVABLES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 1,305,424.00
Increased By:		
Grants	15-B	<u>670,800.00</u>
		1,976,224.00
Decreased By:		
Receipts	1-B	<u>579,371.00</u>
Balance, December 31, 2010	B	<u><u>\$ 1,396,853.00</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF HEALTH GRANT RECEIVABLES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 1,737,398.92
Increased By:		
Accounts Receivable	18-B	<u>1,839,742.00</u>
		3,577,140.92
Decreased By:		
Receipts	1-B	<u>1,715,677.41</u>
Balance, December 31, 2010	B	<u>\$ 1,861,463.51</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF HUD HOMEWARD BOUND GRANT RECEIVABLES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 552,753.00
Increased By:		
Grant Award	16-B	<u>383,952.00</u>
		936,705.00
Decreased By:		
Receipts	1-B	<u>133,499.00</u>
Balance, December 31, 2010	B	<u><u>\$ 803,206.00</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF HUD EMERGENCY SHELTER GRANT RECEIVABLES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 122,305.68
Increased By:		
Accounts Receivable	18-B	<u>132,750.00</u>
		255,055.68
Decreased By:		
Receipts	1-B	<u>189,483.83</u>
Balance, December 31, 2010	B	<u><u>\$ 65,571.85</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF HUD AMERICAN RESOURCE RECOVERY ACT RECEIVABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 2,004,879.71
Decreased By:		
Receipts	1-B	<u>1,848,762.20</u>
Balance, December 31, 2010	B	<u><u>\$ 156,117.51</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF TAXES RECEIVABLE FOR LIBRARY, HEALTH AND OPEN SPACE FUNDS

Year ended December 31, 2010

	<u>Reference</u>	<u>Total</u>	<u>Library Fund</u>	<u>Health Fund</u>	<u>Open Space Fund</u>
Balance, December 31, 2009	B	<u>\$ 166,056.84</u>	<u>\$ 65,706.30</u>	<u>\$ 7,246.93</u>	<u>\$ 93,103.61</u>
Increased By:					
2010 Tax Levy		32,765,693.68	12,150,000.00	1,755,000.00	18,860,693.68
Levy for Added and Omitted Taxes		<u>130,805.62</u>	<u>50,119.10</u>	<u>6,510.83</u>	<u>74,175.69</u>
	10-B	<u>32,896,499.30</u>	<u>12,200,119.10</u>	<u>1,761,510.83</u>	<u>18,934,869.37</u>
		<u>33,062,556.14</u>	<u>12,265,825.40</u>	<u>1,768,757.76</u>	<u>19,027,972.98</u>
Decreased By:					
2010 Tax Levy		32,765,693.68	12,150,000.00	1,755,000.00	18,860,693.68
Levy for Added and Omitted Taxes		<u>166,056.84</u>	<u>65,706.30</u>	<u>7,246.93</u>	<u>93,103.61</u>
Prior Year Received in 2010					
	1-B,18-B	<u>32,931,750.52</u>	<u>12,215,706.30</u>	<u>1,762,246.93</u>	<u>18,953,797.29</u>
Balance, December 31, 2010	B	<u>\$ 130,805.62</u>	<u>\$ 50,119.10</u>	<u>\$ 6,510.83</u>	<u>\$ 74,175.69</u>



## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF RESERVE FOR HUD R.A.P. GRANTS

Year ended December 31, 2010

	<u>Reference</u>	<u>Total</u>	<u>Appropriations</u>	<u>Funds Escrow</u>
Balance, December 31, 2009	B	<u>\$ 10,343,629.28</u>	<u>\$ 9,711,824.91</u>	<u>\$ 631,804.37</u>
Increased By:				
Receipts	1-B	517,530.56	435,555.13	81,975.43
Receivables and Spending Reserves	2-B	<u>21,753,106.00</u>	<u>21,753,106.00</u>	
		<u>22,270,636.56</u>	<u>22,188,661.13</u>	<u>81,975.43</u>
		32,614,265.84	31,900,486.04	713,779.80
Decreased By:				
Disbursements	1-B	<u>20,848,371.84</u>	<u>20,462,053.89</u>	<u>386,317.95</u>
Balance, December 31, 2010	B	<u><u>\$ 11,765,894.00</u></u>	<u><u>\$ 11,438,432.15</u></u>	<u><u>\$ 327,461.85</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANTS AUTHORIZATION RESERVES

Year ended December 31, 2010

<u>Year</u>	Balance, December 31, 2009	Transferred <u>Allocation</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance, December 31, 2010
Twenty-Fourth Year - 1998	\$ 4,876.15				\$ 4,876.15
Twenty-Eight Year - 2002	6,650.00			\$ 6,650.00	
Thirtieth Year - 2004	30,848.00				30,848.00
Thirty-First Year - 2005	29,220.09				29,220.09
Thirty-Second Year - 2006	84,134.70			78,491.09	5,643.61
Thirty-Third Year - 2007	611,016.88			443,953.46	167,063.42
Thirty-Fourth Year - 2008	1,098,116.38			645,103.50	453,012.88
Thirty-Fifth Year - 2009	2,927,067.84			1,806,619.05	1,120,448.79
Thirty-Sixth Year - 2010		\$ 3,505,228.00	\$ 13,102.75	194,883.94	3,323,446.81
	<u>\$ 4,791,930.04</u>	<u>\$ 3,505,228.00</u>	<u>\$ 13,102.75</u>	<u>\$ 3,175,701.04</u>	<u>\$ 5,134,559.75</u>
<u>Reference</u>	B	3-B	1-B	1-B	B

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF AMERICAN RESOURCE RECOVERY GRANTS APPROPRIATED RESERVES

Year ended December 31, 2010

<u>Year</u>	Balance, December 31, <u>2009</u>	Transferred <u>Allocation</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance, December 31, <u>2010</u>
Community Development Grant	\$ 794,839.71			\$ 577,375.06	\$ 217,464.65
Homeless Prevention - Rental Assistance	<u>1,231,340.00</u>	<u>          </u>	<u>          </u>	<u>1,212,452.37</u>	<u>18,887.63</u>
	<u>\$ 2,026,179.71</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 1,789,827.43</u>	<u>\$ 236,352.28</u>
<u>Reference</u>	B	13-B	13-B	1-B	B

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF HUD - HOME INVESTMENT GRANTS RESERVE

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 5,681,632.39
Increased By:			
Receipts (Reimbursements)	1-B	\$ 60,989.78	
Accounts Receivable	4-B	<u>2,252,251.00</u>	
			<u>2,313,240.78</u>
			7,994,873.17
Decreased By:			
Disbursements	1-B		<u>1,845,848.85</u>
Balance, December 31, 2010	B		<u>\$ 6,149,024.32</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF HUD SHELTER PLUS CARE RESERVE

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	B		\$ 1,268,237.00
Increased By:			
Grant Award	5-B	\$ 670,800.00	
Refund	1-B	<u>3,818.00</u>	
			<u>674,618.00</u>
			1,942,855.00
Decreased By:			
Disbursements	1-B		<u>600,760.00</u>
Balance, December 31, 2010	B		<u><u>\$ 1,342,095.00</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF HUD HOMEWARD BOUND GRANT RESERVE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 515,858.00
Increased By:		
Grant Award	7-B	<u>383,952.00</u>
		899,810.00
Decreased By:		
Disbursements	1-B	<u>250,165.00</u>
Balance, December 31, 2010	B	<u><u>\$ 649,645.00</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF TEMPORARY ASSISTANCE TO NEEDY FAMILIES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 196,366.91
Increased By:		
Receipts	1-B	<u>5,164,660.91</u>
		5,361,027.82
Decreased By:		
Disbursements	1-B	<u>5,178,744.14</u>
Balance, December 31, 2010	B	<u><u>\$ 182,283.68</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF OTHER TRUST FUND RESERVES

Year ended December 31, 2010

<u>Description</u>	Balance, December 31, 2009	Receipts/ Transfers	Disbursements	Balance, December 31, 2010
MC AVA Payroll	\$ 755.00	\$ 86,200.00	\$ 71,169.50	\$ 15,785.50
Tax Board Dedicated Revenue - Filing Fees	343.34	36,000.00	34,744.14	1,599.20
County Clerk Dedicated Recording Fees	1,558,063.36	241,820.00	16,584.48	1,783,298.88
Surrogate Office - Dedicated Revenue	190,023.64	31,354.00		221,377.64
Tax Board Dedicated Revenue	548,372.24	240,535.00	279,095.36	509,811.88
Weights and Measures Dedicated Revenue	995,668.20	146,582.50	445,937.84	696,312.86
Federal Forfeiture Sharing Fund	298,457.10	323,657.91	98,000.00	524,115.01
Federal Forfeiture Sharing Fund - US Treasury	238,334.67	194,886.50	168,214.50	265,006.67
MCPO Lost, Found and Abandoned Property	21,372.10			21,372.10
MCPO Asset Management Account (AMA)	143,699.65	21,088.00	66,782.74	98,004.91
MCPO Law Enforcement Trust Account	546,225.77	1,776,436.42	548,931.95	1,773,730.24
MCPO Seized Asset Trust Account (SATA)	5,470,259.42	1,781,107.80	3,890,703.62	3,360,663.60
MCSO Law Enforcement Trust Fund	35,285.90	36,656.03	17,678.54	54,263.39
PLETF - 10% Fund	37,660.80	358,707.13	375,254.44	21,113.49
Allenwood Hospital - Special Account	5,000.00			5,000.00
MC AVA	93,375.02	85,677.31	117,019.14	62,033.19
Snow Removal - Dedication by Rider	1,089,908.45	1,000,000.00	904,712.32	1,185,196.13
MC Tuberculosis Control Board	127,197.80	10,735.79	13,463.80	124,469.79
Motor Vehicle Fines for Roads and Bridges	8,837,957.41	4,980,557.45	5,701,600.13	8,116,914.73
Recreation Commission Donations Reserve Account	100,278.30	6,710.12	2,712.05	104,276.37
Pension Fund Reserve	282,319.66	50,000.00	65,557.56	266,762.10
Health Care IAA Flexible Spending FY 08/09	4,172.18		4,172.18	
Health Care IAA Flexible Spending FY 09/10	18,840.01	134,608.00	140,183.74	13,264.27
Health Care IAA Flexible Spending FY 10/11		131,454.00	98,240.77	33,213.23
Insurance NJ UIB Compensation	45,850.83	1,147,617.54	1,176,710.55	16,757.82
Insurance NJ UIB Compensation AVA	147.50	658.32	612.58	193.24
NJFLI - Payroll Deduction AVA	14.35	85.40	74.69	25.06
NJDOL - NJ EWDA/HCRA of 1992	26,582.78	123,114.77	124,009.51	25,688.04
NJFLI - Payroll Deduction County	5,628.62	118,794.86	117,171.39	7,252.09
Self Funded Health Benefits Reinsured	191,967.13	11,263,388.08	10,509,319.70	946,035.51



## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF OTHER TRUST FUND RESERVES

Year ended December 31, 2010

<u>Description</u>	Balance, December 31, 2009	Receipts/ Transfers	Disbursements	Balance, December 31, 2010
Mount Laurel Rehabilitation - Eatontown	154,152.00	15,600.00		169,752.00
MCIA Rental Payments		4,618,144.03	4,618,144.03	
Open Space Preservation Acquisition	20,213,229.96	8,997,325.18	9,833,714.59	19,376,840.55
Open Space Preservation Development	7,219,084.25	3,772,138.74	3,172,851.72	7,818,371.27
Contractor Cash Deposits Highway Department	5,672.00	6,438.00	3,255.00	8,855.00
Contractor Deposits Highway Department	89,065.63	49,440.00	19,870.00	118,635.63
Planning Board Performance Bond Deposits	3,605,151.54	363,972.50	871,148.13	3,097,975.91
Planning Board Performance Bond Refundable	1,144,553.93	111,201.98	80,344.84	1,175,411.07
Mount Laurel Rehabilitation - Manalapan	231,676.50		1,850.00	229,826.50
Mount Laurel Rehabilitation - Belmar	93,102.00		11,175.00	81,927.00
Mount Laurel Rehabilitation - Long Branch	5,812.73			5,812.73
Mount Laurel Rehabilitation - Manasquan	69,732.00		19,950.00	49,782.00
Mount Laurel Rehabilitation - Spring Lake	170,926.00			170,926.00
Mount Laurel Rehabilitation - Wall	498.00			498.00
Mount Laurel Rehabilitation - Aberdeen		125,500.00	26,575.00	98,925.00
Reserve for Auto Self Insurance MCDSS	170,480.22		656.72	169,823.50
Reserve for Liability Self Insurance MCDSS	190,000.00			190,000.00
Self Insurance Retention Variable Liability Coverage	5,876,557.17	302,903.00	920,178.38	5,259,281.79
Development Agreement American Home and Community	15,000.00			15,000.00
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 Marlboro Plaza	90.00			90.00
Development Agreement Freehold Marketplace	1,791,773.00			1,791,773.00
Accumulated Absence TR-PR CNTY	797,554.84	197,500.00	589,937.81	405,117.03
Accumulated Absence TR-PR DDS	253,927.60	52,500.00	140,617.91	165,809.69

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF OTHER TRUST FUND RESERVES

Year ended December 31, 2010

<u>Description</u>	Balance, December 31, 2009	Receipts/ Transfers	Disbursements	Balance, December 31, 2010
Sheriff's Office Dedicated Revenue	25,108.35	39,218.00	29,338.78	34,987.57
MCCC/GLT Gifts	4,946.11	1,372.89	(164.47)	6,483.47
MCCC/JLM Gifts	2,759.40	450.00	2,184.30	1,025.10
Reserve for Escrow	1,448,220.63	46,638,865.43	46,632,989.72	1,454,096.34
MC Dependent Care Assistance Plan	8,601.54	55,330.00	61,498.25	2,433.29
Reserve for Trust A/C Control MCDSS	220,835.87	3,216,868.30	3,270,272.22	167,431.95
County Library Fund	24,703,396.82	12,850,340.93	14,726,688.91	22,827,048.84
County Park System: Resale of Merchandise	10,126,161.69	7,416,332.31	7,027,772.54	10,514,721.46
County Health Fund	3,790,793.27	5,689,991.59	5,785,743.31	3,695,041.55
HUD, Emergency Shelter	59,959.26	132,750.00	118,906.41	73,802.85
Cooperative Municipal Projects	8,415,663.00	2,000,000.00	2,699,936.96	7,715,726.04
Res. A. Parker TB Trust Fund	45,937.48	4,924.66		50,862.14
Farmland Preservation - Acq.	4,097,738.67	1,063,382.49	1,500.00	5,159,621.16
	<u>\$ 116,040,603.19</u>	<u>\$ 122,050,922.96</u>	<u>\$ 125,675,593.28</u>	<u>\$ 112,415,932.87</u>

	<u>Reference</u>	B		1-B	B
Receipts	1-B		\$	87,146,680.44	
USHUD Emergency Shelter	8-B			132,750.00	
County Taxes	10-B			32,931,750.52	
Health Grants	6-B			1,839,742.00	
			\$	<u>122,050,922.96</u>	

## COUNTY OF MONMOUTH, NEW JERSEY

## TRUST FUND

## SCHEDULE OF RESERVE FOR RETIREES HEALTH BENEFITS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	B	\$ 17,806.55
Increased By:		
Receipts	1-B	<u>634,028.10</u>
		651,834.65
Decreased By:		
Disbursements	1-B	<u>628,083.58</u>
Balance, December 31, 2010	B	<u><u>\$ 23,751.07</u></u>

GENERAL CAPITAL FUND  
SCHEDULES

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF CASH

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	C		\$ 107,424,823.93
Increased By Receipts:			
Budget Appropriations:			
Capital Improvement Fund	15-C	\$ 2,500,000.00	
Municipal A/R (Excess)	C-1	51,757.00	
Premium on Sale of Bonds	C-1	1,063,319.25	
Municipal Easements	3-C	976,604.81	
Accounts Receivable - State Agencies	5-C	2,954,718.61	
General Serial Bonds	8-C	73,210,000.00	
County College Serial Bonds - County Share	9a-C	2,000,000.00	
County Vocational Bonds	10a-C	2,400,000.00	
County College Bond Interest Payable	14-C	6,412.01	
Reserve for Installment Purchase Agreement	16-C	<u>130,550.75</u>	
			<u>85,293,362.43</u>
			192,718,186.36
Decreased By Disbursements:			
Fund Balance	C-1	2,500,000.00	
Improvement Authorizations	13-C	<u>70,932,941.62</u>	
			<u>73,432,941.62</u>
Balance, December 31, 2010	C		<u>\$ 119,285,244.74</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF ANALYSIS OF CASH AND INVESTMENTS

Year ended December 31, 2010

Balance  
December 31,  
2010

Fund Balance	\$ 9,647,907.76
Capital Improvement Fund	147,261.72
Reserve for Installment Purchase Agreement	415,366.95
Reserve for Insurance - Open Space Fund	1,804,217.00
Reserve for Scrip Redemption	1,508.63
Interest Due State of New Jersey	8,210.01
Accounts Receivable - Municipal	(5,474,169.11)
Accounts Receivable - State Agencies	(11,617,962.75)

Ordinance  
NumberImprovement Authorizations

94-01	Various Capital Improvements	105,019.69
97-03	Various Capital Improvements	163,968.83
98-01	Various Capital Improvements	1,203,678.22
99-01	Various Capital Improvements	685,060.80
00-01	Various Capital Improvements	64,224.78
01-01	Various Capital Improvements	5,551.28
02-02	Various Capital Improvements	392,903.93
02-101	Various Capital Improvements - Buildings and Grounds	2,054.29
03-01	Various Capital Improvements	1,365,832.58
04-01	Various Capital Improvements (Incl. 05-02, BCC)	2,501,324.64
05-03	Various Capital Improvements	2,756,669.27
05-101	Various Capital Improvements - Buildings and Grounds	62,317.50
06-02	Various Capital Improvements	4,875,539.71
06-03	Various Capital Improvements	34,851.34
07-03	Various Capital Improvements	9,629,898.57
07-06	Acquisition of Real Property - Freehold Township	7,778,883.23
07-07	Various Capital Improvements	200,407.87
08-02	Various Capital Improvements	1,581,529.46
08-03	Various Capital Improvements	26,403,416.45
09-02	Various Capital Improvements	41,603,009.48
09-04	Various Capital Improvements	2,111,852.17
09-06	Improvements Brookdale County College Facilities	1,198,353.32
10-01	Improvements Monmouth County Vocational School	1,750,000.00
10-02	Various Capital Improvements	11,668,408.17
10-04	Acquisition Equipment/Road Overlay	4,332,148.95
10-05	Trunk Radio System	1,876,000.00

\$ 119,285,244.74Reference

C

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF MUNICIPAL EASEMENTS RECEIVABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	C	\$ 6,450,773.92
Decreased By:		
Cash Received	1-C	<u>976,604.81</u>
Balance, December 31, 2010	C	<u><u>\$ 5,474,169.11</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF DUE FROM OPEN SPACE TRUST FUND

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	C	\$ 1,900,000.00
Decreased By:		
Open Space Trust	17-C	<u>95,783.00</u>
Balance, December 31, 2010	C	<u><u>\$ 1,804,217.00</u></u>



## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF ACCOUNTS RECEIVABLE - STATE AGENCIES

Year ended December 31, 2010

			<u>Agricultural Commission</u>		<u>NJ Educational Facility</u>
	<u>Reference</u>	<u>Total</u>	<u>08-03</u>	<u>09-02</u>	<u>02-02</u>
Balance, December 31, 2009	C	\$ 12,768,464.36	\$ 5,684,545.66	\$ 7,000,000.00	\$ 83,918.70
Decreased By:					
Receipts	1-C	<u>2,954,718.61</u>	<u>368,987.11</u>	<u>2,501,812.80</u>	<u>83,918.70</u>
Balance, December 31, 2010	C	<u>\$ 9,813,745.75</u>	<u>\$ 5,315,558.55</u>	<u>\$ 4,498,187.20</u>	<u>\$ 0.00</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	C		\$ 376,020,928.61
Increased By:			
Transferred From Deferred Charges			
To Future Taxation - Unfunded:			
General Improvements	8-C	\$ 73,210,000.00	
County College Improvements	9a-C	2,000,000.00	
County Vocational School Improvements	10a-C	<u>2,400,000.00</u>	
			<u>77,610,000.00</u>
			453,630,928.61
Decreased By:			
Budget Appropriations and Refunded:			
General Obligation Bonds	8-C	60,655,000.00	
Public School Facilities Loan Program	10-C	264,916.11	
Green Acres Trust Loan - Other Programs	11-C	<u>1,288,030.94</u>	
			<u>62,207,947.05</u>
Balance, December 31, 2010	C		<u>\$ 391,422,981.56</u>

## COUNTY OF MONMOUTH NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Year ended December 31, 2010

Ordinance Number	Improvement Description	Balance December 31, 2009	Transfers/ Adjustments	Increased By 2010 Authorizations	Bonds Issued	Cancelled	Balance December 31, 2010
98-01	Various Capital Improvements	\$ 3,814,000.00	\$ (3,479,000.00)		\$ 35,000.00		\$ 300,000.00
99-01	Various Capital Improvements	2,632,000.00	(1,122,000.00)		910,000.00		600,000.00
00-01	Various Capital Improvements	14,000.00					14,000.00
02-02	Various Capital Improvements	1,470,000.00	(850,000.00)				620,000.00
03-01	Various Capital Improvements	1,397,500.00	(317,500.00)		1,030,000.00		50,000.00
04-01	Various Capital Improvements	2,259,000.00	(1,255,000.00)		145,000.00		859,000.00
05-03	Various Capital Improvements	9,059,000.00	(3,830,000.00)		2,330,000.00		2,899,000.00
06-02	Various Capital Improvements	6,936,000.00	(3,070,000.00)		3,150,000.00		716,000.00
07-03	Various Capital Improvements	8,216,000.00	(5,000,000.00)				3,216,000.00
08-03	Various Capital Improvements	36,620,000.00	(8,381,525.00)		12,595,000.00		15,643,475.00
09-02	Various Capital Improvements	60,910,000.00	(38,000.00)		13,089,000.00		47,783,000.00
10-01	Improvements to Monmouth County Vocational School			\$ 2,000,000.00	1,750,000.00		250,000.00
10-02	Various Capital Improvements			47,500,000.00	10,090,000.00		37,410,000.00
10-03	Improvements to Brookdale County College			2,000,000.00	2,000,000.00		
10-05	Trunked Radio System		27,343,025.00		1,876,000.00		25,467,025.00
10-07	Refunding Bond Ordinance			32,650,000.00	28,610,000.00	\$ 4,040,000.00	
		<u>\$ 133,327,500.00</u>	<u>\$ 0.00</u>	<u>\$ 84,150,000.00</u>	<u>\$ 77,610,000.00</u>	<u>\$ 4,040,000.00</u>	<u>\$ 135,827,500.00</u>
<u>Reference</u>		C	7-C	13-C,18-C	18-C	13-C,18-C	C,18-C

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS

Year ended December 31, 2010

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2010		Interest Rate	Balance December 31, 2009	Increased	Decreased	Balance December 31, 2010
	Date	Amount	Date	Amount					
General Improvements	07/01/98	\$ 33,000,000.00				\$ 2,130,000.00		\$ 2,130,000.00	
General Improvements	07/15/99	27,000,000.00				1,960,000.00		1,960,000.00	
General Improvements	07/15/00	30,000,000.00				2,125,000.00		2,125,000.00	
General Improvements	07/15/01	30,000,000.00				2,105,000.00		2,105,000.00	
General Improvements	07/15/02	40,000,000.00	07/15/11-12	3,250,000.00	4.000%	24,750,000.00		18,250,000.00	\$ 6,500,000.00
General Improvements	03/01/03	40,000,000.00	03/01/11	2,790,000.00	2.750%	25,125,000.00		16,755,000.00	8,370,000.00
			03/01/12	2,790,000.00	4.000%				
			03/01/13	2,790,000.00	3.000%				
General Improvements	04/27/04	25,000,000.00	01/15/11-12	2,375,000.00	5.000%	15,415,000.00		1,185,000.00	14,230,000.00
			01/15/13	2,370,000.00	5.000%				
			01/15/14	2,370,000.00	4.000%				
			01/15/15	2,370,000.00	4.000%				
			01/15/16	2,370,000.00	4.000%				
Refunding Bonds	04/27/04	27,615,000.00	09/01/11	5,260,000.00	5.000%	13,150,000.00		5,195,000.00	7,955,000.00
			09/01/12	2,695,000.00	5.000%				
General Improvements	04/19/05	27,035,000.00	01/15/11	1,000,000.00	3.750%	13,285,000.00		1,435,000.00	11,850,000.00
			01/15/12	1,000,000.00	4.000%				
			01/15/13	1,900,000.00	5.000%				
			01/15/14	1,950,000.00	5.000%				
			01/15/15	2,000,000.00	5.000%				
			01/15/19-20	2,000,000.00	4.500%				
Open Space	06/29/05	30,000,000.00	12/01/11	1,850,000.00	3.000%	18,840,000.00		1,780,000.00	17,060,000.00
			12/01/12	1,905,000.00	3.130%				
			12/01/13	1,965,000.00	3.750%				
			12/01/14	2,025,000.00	4.000%				
			12/01/15	2,015,000.00	4.000%				
			12/01/16	2,190,000.00	4.000%				
			12/01/19	2,460,000.00	4.000%				
			12/01/20	2,650,000.00	4.000%				
General Improvements	06/06/06	40,000,000.00	01/15/11	2,840,000.00	4.000%	31,285,000.00		2,840,000.00	28,445,000.00
			01/15/12-16	2,845,000.00	5.000%				
			01/15/17-18	2,845,000.00	4.000%				
			01/15/20	2,845,000.00	4.200%				
			01/15/21	2,845,000.00	4.250%				

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF GENERAL SERIAL BONDS

Year ended December 31, 2010

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2010		Interest Rate	Balance December 31, 2009	Increased	Decreased	Balance December 31, 2010
	Date	Amount	Date	Amount					
General Improvements	09/12/07	50,000,000.00	09/15/11	110,000.00	4.250%				
			09/15/12	4,475,000.00	4.250%				
			09/15/13	4,475,000.00	4.500%				
			09/15/14-17	4,475,000.00	5.000%				
			09/15/18-19	4,475,000.00	4.000%				
			09/15/20-21	4,480,000.00	4.000%				
			09/15/22	4,480,000.00	4.125%	49,460,000.00		110,000.00	49,350,000.00
Open Space	09/12/07	20,000,000.00	09/15/11	1,100,000.00	4.250%				
			09/15/12	1,140,000.00	4.250%				
			09/15/13	1,190,000.00	4.500%				
			09/15/14	1,240,000.00	5.000%				
			09/15/15	1,300,000.00	5.000%				
			09/15/16	1,360,000.00	5.000%				
			09/15/17	1,420,000.00	5.000%				
			09/15/18	1,490,000.00	4.000%				
			09/15/19	1,570,000.00	4.000%				
			09/15/20	1,640,000.00	4.000%				
			09/15/21	1,730,000.00	4.000%				
			09/15/22	1,810,000.00	4.125%	18,040,000.00		1,050,000.00	16,990,000.00
Refunding Bonds	03/06/08	29,180,000.00	01/15/11	4,395,000.00	4.500%				
			01/15/12	6,345,000.00	3.000%				
			01/15/13	6,215,000.00	3.125%				
			01/15/14	6,145,000.00	4.500%				
			01/15/15	4,135,000.00	5.000%				
			01/15/16	1,945,000.00	3.500%	29,180,000.00			29,180,000.00
General Improvements	09/23/08	30,000,000.00	09/01/11	1,095,000.00	4.000%				
			09/01/12	2,185,000.00	4.000%				
			09/01/13	2,180,000.00	4.000%				
			09/01/14-18	2,180,000.00	5.000%				
			09/01/19-23	2,180,000.00	4.000%	28,355,000.00		1,095,000.00	27,260,000.00
General Improvements	11/17/09	43,613,500.00	11/01/11	2,640,000.00	1.200%				
			11/01/12	2,640,000.00	2.100%				
			11/01/13	4,015,000.00	2.250%				
			11/01/14	5,280,000.00	2.950%				
			11/01/15	5,280,000.00	3.300%				
			11/01/16	5,280,000.00	3.750%				
			11/01/17	5,280,000.00	3.850%				
			11/01/18	5,280,000.00	4.150%				
			11/01/19	5,278,500.00	4.250%	43,613,500.00		2,640,000.00	40,973,500.00

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS

Year ended December 31, 2010

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2010		Interest Rate	Balance December 31, 2009	Increased	Decreased	Balance December 31, 2010
	Date	Amount	Date	Amount					
General Improvements	11/17/09	26,385,000.00	11/01/20	5,280,000.00	4.600%				
			11/01/21	5,280,000.00	4.750%				
			11/01/22	5,275,000.00	4.750%				
			11/01/23	5,275,000.00	4.800%				
			11/01/24	5,275,000.00	4.800%	26,385,000.00			26,385,000.00
Refunding Bonds	12/30/09	17,830,000.00	01/15/11	3,995,000.00	3.000%				
			01/15/12	2,310,000.00	3.000%				
			01/15/13	2,280,000.00	2.000%				
			01/15/14	105,000.00	4.000%				
			01/15/15	110,000.00	2.000%				
			01/15/16	2,085,000.00	2.500%				
			01/15/17	2,055,000.00	4.000%				
			01/15/18	2,035,000.00	4.000%				
			01/15/19	2,855,000.00	4.000%	17,830,000.00			17,830,000.00
Refunding Bonds	12/30/09	4,650,000.00	01/15/17	2,280,000.00	4.000%				
			01/15/18	2,370,000.00	4.000%	4,650,000.00			4,650,000.00
General Obligation Bonds	12/16/10	8,500,000.00	12/01/12-15	1,165,000.00	3.000%				
			12/01/16	3,840,000.00	4.000%		\$ 8,500,000.00		8,500,000.00
Refunding Bonds	12/16/10	28,610,000.00	03/01/13	2,705,000.00	2.500%				
			03/01/14	6,065,000.00	4.000%				
			03/01/15	6,085,000.00	4.000%				
			03/01/16	6,110,000.00	4.000%				
			03/01/17	4,845,000.00	4.000%				
			03/01/18	2,800,000.00	3.000%		28,610,000.00		28,610,000.00
General Capital Bonds	12/16/10	15,325,000.00	12/01/17	3,840,000.00	3.300%				
			12/01/18	3,845,000.00	3.550%				
			12/01/19	3,845,000.00	4.000%				
			12/01/20	3,795,000.00	4.200%		15,325,000.00		15,325,000.00
Economic Development Bonds	12/16/10	20,775,000.00	12/01/20	50,000.00	4.150%				
			12/01/21	4,145,000.00	4.300%				
			12/01/22	4,145,000.00	4.450%				
			12/01/23	4,145,000.00	4.500%				
			12/01/24	4,145,000.00	4.650%				
			12/01/25	4,145,000.00	4.800%		20,775,000.00		20,775,000.00
						<u>\$ 367,683,500.00</u>	<u>\$ 73,210,000.00</u>	<u>\$ 60,655,000.00</u>	<u>\$ 380,238,500.00</u>

Reference

C

1-C,6-C

6-C

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## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

SCHEDULE OF COUNTY COLLEGE SERIAL BONDS  
CHAPTER 12, P.L. 1971

Year ended December 31, 2010

Date of Issue	Original Amount	Maturities of Bonds Outstanding December 31, 2010		Interest Rate	Balance December 31, 2009	Decreased	Balance December 31, 2010
		Date	Amount				
07/15/01	\$ 6,010,000.00	07/15/11	\$ 610,000.00	4.20%	\$ 1,210,000.00	\$ 600,000.00	\$ 610,000.00
07/15/02	4,515,000.00	07/15/11	450,000.00	4.00%	1,365,000.00	450,000.00	915,000.00
		07/15/12	465,000.00	4.00%			
04/19/05	4,530,000.00	01/15/11	455,000.00	3.75%	2,710,000.00	455,000.00	2,255,000.00
		01/15/12	450,000.00	4.00%			
		01/15/13-15	450,000.00	5.00%			
09/12/07	4,470,000.00	09/15/11-12	445,000.00	4.25%	3,580,000.00	445,000.00	3,135,000.00
		09/15/13	445,000.00	4.50%			
		09/15/14-17	450,000.00	5.00%			
11/15/09	1,176,500.00	11/01/11	120,000.00	1.20%	1,176,500.00	120,000.00	1,056,500.00
		11/01/12	120,000.00	2.10%			
		11/01/13	120,000.00	2.25%			
		11/01/14	120,000.00	2.95%			
		11/01/15	115,000.00	3.30%			
		11/01/16	115,000.00	3.75%			
		11/01/17	115,000.00	3.85%			
		11/01/18	115,000.00	4.15%			
		11/01/19	116,500.00	4.25%			
					<u>1,176,500.00</u>	<u>120,000.00</u>	<u>1,056,500.00</u>
					<u>\$ 10,041,500.00</u>	<u>\$ 2,070,000.00</u>	<u>\$ 7,971,500.00</u>

Reference

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9-C

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## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

SCHEDULE OF COUNTY COLLEGE SERIAL BONDS  
COUNTY SHARE

Year ended December 31, 2010

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Maturities of Bonds Outstanding December 31, 2010</u>		<u>Interest Rate</u>	<u>Balance December 31, 2009</u>	<u>Increased</u>	<u>Decreased</u>	<u>Balance December 31, 2010</u>
		<u>Date</u>	<u>Amount</u>					
12/16/10	\$ 1,120,000.00	12/01/12-15	\$ 225,000.00	3.00%		\$ 1,120,000.00		\$ 1,120,000.00
		12/01/16	220,000.00	4.00%				
12/16/10	880,000.00	12/01/17	220,000.00	3.30%		880,000.00		880,000.00
		12/01/18	220,000.00	3.55%				
		12/01/19	220,000.00	4.00%				
		12/01/20	220,000.00	4.20%				
					<u>\$ 0.00</u>	<u>\$ 2,000,000.00</u>	<u>\$ 0.00</u>	<u>\$ 2,000,000.00</u>
				<u>Reference</u>	C	1-C	9a-C	C



## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

SCHEDULE OF NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY  
PUBLIC SCHOOL FACILITIES LOAN ASSISTANCE PROGRAM

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	C	\$ 1,099,236.17
Decreased By:		
Budget Appropriation for		
Principal Payment	6-C	<u>264,916.11</u>
Balance, December 31, 2010	C	<u>\$ 834,320.06</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 1½ per annum payable semi-annually, and principal is payable annually in nineteen equal installments of \$118,421.05.

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

SCHEDULE OF COUNTY VOCATIONAL BONDS  
NEW JERSEY SCHOOL BOND RESERVE ACT

Year ended December 31, 2010

<u>Date of Issue</u>	<u>Original Amount</u>	<u>Maturities of Bonds Outstanding December 31, 2010</u>		<u>Interest Rate</u>	<u>Balance December 31, 2009</u>	<u>Increased</u>	<u>Decreased</u>	<u>Balance December 31, 2010</u>
		<u>Date</u>	<u>Amount</u>					
12/16/10	\$ 2,400,000.00	12/01/12-15	\$ 600,000.00	3.00%	<u>\$ 0.00</u>	<u>\$ 2,400,000.00</u>	<u>\$ 0.00</u>	<u>\$ 2,400,000.00</u>
				<u>Reference</u>	C	1-C	10a-C	C

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

SCHEDULE OF GREEN ACRES LOAN PROGRAM  
VARIOUS AGREEMENTS

Year ended December 31, 2010

	<u>Reference</u>	<u>Total</u>	<u>Clayton Park Ord. 88-05</u>	<u>Bayshore Park Ord. 93-02</u>	<u>Valley Stream and Monmouth Scout Camp Ord. 92-06</u>
Balance, December 31, 2009	C	\$ 4,583,192.44	\$ 642,558.99	\$ 1,356,370.63	\$ 2,584,262.82
Decreased By:					
Budget Appropriation	6-C	<u>1,288,030.94</u>	<u>89,967.62</u>	<u>377,942.98</u>	<u>820,120.34</u>
Balance, December 31, 2010	C	<u>\$ 3,295,161.50</u>	<u>\$ 552,591.37</u>	<u>\$ 978,427.65</u>	<u>\$ 1,764,142.48</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF IPA NOTE PAYABLE

Year ended December 31, 2010

	<u>Reference</u>	<u>Total</u>	<u>IPA Notes Payable</u>	
			<u>Hofling</u>	<u>Scheuing</u>
Balance, December 31, 2010 and 2009	C	<u>\$ 2,655,000.00</u>	<u>\$ 755,000.00</u>	<u>\$ 1,900,000.00</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Year ended December 31, 2010

Ordinance Number	Improvement Description	Balance December 31, 2009		2010 Authorizations	2010 Transfers	Expended	Authorizations Cancelled	Balance December 31, 2010	
		Funded	Unfunded					Funded	Unfunded
94-01	Various Capital Improvements	\$ 114,425.84				\$ 9,406.15		\$ 105,019.69	
97-03	Various Capital Improvements	522,619.55			\$ (329,467.55)	29,183.17		163,968.83	
98-01	Various Capital Improvements	2,711,251.06	\$ 3,814,000.00		(4,559,645.79)	461,927.05		1,203,678.22	\$ 300,000.00
99-01	Various Capital Improvements	378,733.15	2,632,000.00		(1,277,771.86)	447,900.49		685,060.80	600,000.00
00-01	Various Capital Improvements	279,146.97	14,000.00			214,922.19		64,224.78	14,000.00
01-01	Various Capital Improvements	9,765.08				4,213.80		5,551.28	
02-02	Various Capital Improvements	1,460,198.91	1,470,000.00		(1,341,416.30)	575,878.68		392,903.93	620,000.00
02-101	Various Capital Improvements - Buildings and Grounds	13,842.77				11,788.48		2,054.29	
03-01	Various Capital Improvements	1,717,947.71	1,397,500.00		(612,008.79)	1,087,606.34		1,365,832.58	50,000.00
04-01	Various Capital Improvements (Incl. 05-02, BCC)	6,182,092.75	2,259,000.00		(1,585,539.09)	3,495,229.02		2,501,324.64	859,000.00
05-03	Various Capital Improvements	3,490,822.60	9,059,000.00		(5,436,799.57)	1,457,353.76		2,756,669.27	2,899,000.00
05-101	Various Capital Improvements - Buildings and Grounds	62,317.50						62,317.50	
06-02	Various Capital Improvements	4,735,578.10	6,936,000.00		(3,070,000.00)	3,010,038.39		4,875,539.71	716,000.00
06-03	Various Capital Improvements	34,851.34						34,851.34	
07-01	Reconstruction Thompson Park - Visitor Center	129,090.87				129,090.87			
07-03	Various Capital Improvements	9,858,218.79	8,216,000.00		(5,000,000.00)	228,320.22		9,629,898.57	3,216,000.00
07-06	Acquisition of Real Property - Freehold Township	10,651,344.83				2,872,461.60		7,778,883.23	
07-07	Various Capital Improvements	232,636.06				32,228.19		200,407.87	
08-02	Various Capital Improvements	1,878,510.87				296,981.41		1,581,529.46	
08-03	Various Capital Improvements	28,186,606.31	36,620,000.00		(8,424,525.00)	14,335,189.86		26,403,416.45	15,643,475.00
09-02	Various Capital Improvements	36,182,188.93	60,910,000.00		(38,000.00)	7,668,179.45		41,603,009.48	47,783,000.00
09-04	Various Capital Improvements	4,110,656.16				1,998,803.99		2,111,852.17	
09-06	Improvements Brookdale County College Facilities	2,353,000.00				1,154,646.68		1,198,353.32	
10-01	Improvements Monmouth County Vocational School			\$ 2,000,000.00				1,750,000.00	250,000.00
10-02	Various Capital Improvements			49,880,000.00		801,591.83		11,668,408.17	37,410,000.00
10-03	Improvements Brookdale County College			2,000,000.00		2,000,000.00			
10-04	Acquisition Equipment/Road Overlay				4,332,148.95			4,332,148.95	
10-05	Trunked Radio System				27,343,025.00			1,876,000.00	25,467,025.00
10-07	Refunding Bond Ordinance of 2010			32,650,000.00		28,610,000.00	\$ 4,040,000.00		
		<u>\$ 115,295,846.15</u>	<u>\$ 133,327,500.00</u>	<u>\$ 86,530,000.00</u>	<u>\$ 0.00</u>	<u>\$ 70,932,941.62</u>	<u>\$ 4,040,000.00</u>	<u>\$ 124,352,904.53</u>	<u>\$ 135,827,500.00</u>
	Reference	C	C		13-C	1-C	7-C	C	C,7-C

Deferred Charges To Future Taxation - Unfunded 7-C \$ 84,150,000.00  
 Capital Improvement Fund 15-C 2,380,000.00  
\$ 86,530,000.00

COUNTY OF MONMOUTH, NEW JERSEY

GENERAL CAPITAL FUND

SCHEDULE OF COUNTY COLLEGE BOND INTEREST PAYABLE  
STATE OF NEW JERSEY

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	C	\$ 1,798.00
Increased By:		
Interest Accrued	1-C	<u>6,412.01</u>
Balance, December 31, 2010	C	<u>\$ 8,210.01</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	C	\$ 27,261.72
Increased By:		
2010 Budget Appropriation	1-C	<u>2,500,000.00</u>
		2,527,261.72
Decreased By:		
Appropriated To Finance Improvement Authorizations	13-C	<u>2,380,000.00</u>
Balance, December 31, 2010	C	<u><u>\$ 147,261.72</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF RESERVE FOR INSTALLMENT PURCHASE AGREEMENT

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	C	\$ 284,816.20
Increased By:		
Adjustment to Market Value	1-C	<u>130,550.75</u>
Balance, December 31, 2010	C	<u>\$ 415,366.95</u>



## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF RESERVE FOR OPEN SPACE RECEIVABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	C	\$ 1,900,000.00
Decreased By:		
Sinking Fund Obligation	4-C	<u>95,783.00</u>
Balance, December 31, 2010	C	<u><u>\$ 1,804,217.00</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL CAPITAL FUND

## SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Year ended December 31, 2010

Ordinance Number	Improvement Description	Balance December 31, 2009	Increased By 2010 Authorizations	Bonds Issued	Transfers/ Cancelled	Balance December 31, 2010
98-01	Various Capital Improvements	\$ 3,814,000.00		\$ 35,000.00	\$ 3,479,000.00	\$ 300,000.00
99-01	Various Capital Improvements	2,632,000.00		910,000.00	1,122,000.00	600,000.00
00-01	Various Capital Improvements	14,000.00				14,000.00
02-02	Various Capital Improvements	1,470,000.00			850,000.00	620,000.00
03-01	Various Capital Improvements	1,397,500.00		1,030,000.00	317,500.00	50,000.00
04-01	Various Capital Improvements	2,259,000.00		145,000.00	1,255,000.00	859,000.00
05-03	Various Capital Improvements	9,059,000.00		2,330,000.00	3,830,000.00	2,899,000.00
06-02	Various Capital Improvements	6,936,000.00		3,150,000.00	3,070,000.00	716,000.00
07-03	Various Capital Improvements	8,216,000.00			5,000,000.00	3,216,000.00
08-03	Various Capital Improvements	36,620,000.00		12,595,000.00	8,381,525.00	15,643,475.00
09-02	Various Capital Improvements	60,910,000.00		13,089,000.00	38,000.00	47,783,000.00
10-01	Improvements to Monmouth County Vocational School		\$ 2,000,000.00	1,750,000.00		250,000.00
10-02	Various Capital Improvements		47,500,000.00	10,090,000.00		37,410,000.00
10-03	Improvements Brookdale College		2,000,000.00	2,000,000.00		
10-05	Trunked Radio System			1,876,000.00	(27,343,025.00)	25,467,025.00
10-07	Refunding Bond Ordinance of 2010		32,650,000.00	28,610,000.00	4,040,000.00	
		<u>\$ 133,327,500.00</u>	<u>\$ 84,150,000.00</u>	<u>\$ 77,610,000.00</u>	<u>\$ 4,040,000.00</u>	<u>\$ 135,827,500.00</u>
	<u>Reference</u>	18-C	7-C,13-C	7-C	7-C	18-C

RECLAMATION CENTER UTILITY FUND

SCHEDULES

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## SCHEDULE OF CASH - TREASURER

Year ended December 31, 2010

	Reference	Operating	Capital	Grant
Balance, December 31, 2009	D	\$ 65,151,398.46	\$ 6,569,197.01	\$ 1,007,657.49
Increased By Receipts:				
Landfill Closure Tax Escrow	5-D	\$ 751,635.94		
Miscellaneous Revenue Anticipated	D-3	747,400.00		
Host Community Benefits Tax	6-D	1,689,195.07		
Recycling and Landfill Taxes Payable	13-D	1,872,421.27		
Serial Bonds Payable	16-D		\$ 4,965,000.00	
Premium on Sale of Bonds	D-2		34,496.10	
Haulers Deposits	9-D	563,095.94		
Federal and State Grants	21-D			\$ 747,400.00
Utility Fees	D-3	26,825,140.20		
Unanticipated Revenue	D-3	1,956,750.85		
		34,405,639.27	4,999,496.10	747,400.00
		99,557,037.73	11,568,693.11	1,755,057.49
Decreased By Disbursements:				
2010 Budget Appropriations	D-4	24,200,497.04		
2009 Appropriation Reserves	10-D	9,772,236.41		
Recycling and Landfill Taxes Payable	13-D	1,904,667.98		
Accounts Payable	11-D	3,849.61		
Change Fund	4-D	400.00		
Host Community Benefits Tax	6-D	1,904,752.57		
Accrued Interest on Bonds and Notes	7-D	19,921.35		
Hauler Repayments	9-D	591,879.42		
Improvement Authorizations	17-D		4,141,964.18	
Federal and State Grants	21-D			352,991.58
		38,398,204.38	4,141,964.18	352,991.58
Balance, December 31, 2010	D	\$ 61,158,833.35	\$ 7,426,728.93	\$ 1,402,065.91

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

CAPITAL FUND

SCHEDULE OF CAPITAL CASH

Year ended December 31, 2010

Balance  
December 31,  
2010

Fund Balance \$ 1,231,818.11

Ordinance  
Number

Improvement Authorizations

10-06 Various Improvements 3,194,910.82

10-06 Acquisition of Equipment 3,000,000.00

\$ 7,426,728.93

Reference

1-D

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF RECEIVABLE DUE FROM HAULERS FOR UTILITY REVENUE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	D	\$ 701,101.74
Increased By:		
Charges	3-D	<u>121,680.92</u>
Balance, December 31, 2010	D	<u><u>\$ 822,782.66</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF CHANGE FUND

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	D	\$ 1,350.00
Increased By:		
Cash Disbursed	1-D	<u>400.00</u>
Balance, December 31, 2010	D	<u><u>\$ 1,750.00</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## OPERATING FUND

## SCHEDULE OF LANDFILL CLOSURE TAX ESCROW

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December, 31, 2009	D	\$ 7,605,097.28
Increased By:		
Cash Receipts		\$ 418,175.55
Interest		<u>333,460.39</u>
	1-D	<u>751,635.94</u>
Balance, December 31, 2010	D	<u><u>\$ 8,356,733.22</u></u>



## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## OPERATING FUND

## SCHEDULE OF HOST COMMUNITY BENEFIT TAX PAYABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	D	\$ 484,171.68
Increased By:		
Collections	1-D	<u>1,689,195.07</u>
		2,173,366.75
Decreased By:		
Cash Disbursements	1-D	<u>1,904,752.57</u>
Balance, December 31, 2010	D	<u>\$ 268,614.18</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## OPERATING FUND

## SCHEDULE OF ACCRUED INTEREST ON BONDS AND NOTES

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	D		\$ 225,858.27
Decreased By:			
Cash Disbursements	1-D	\$ 19,921.35	
Cancelled	D-1	<u>71,021.50</u>	
			<u>90,942.85</u>
Balance, December 31, 2010	D		<u>\$ 134,915.42</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF RESERVE FOR ENVIRONMENTAL IMPAIRMENT LIABILITY

Year ended December 31, 2010

Reference

Balance, December 31, 2010 and 2009

D

\$ 7,000,000.00

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## OPERATING FUND

## SCHEDULE OF PREPAID HAULERS DEPOSITS ON ACCOUNT

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	D	\$ 843,455.88
Increased By:		
Billings in Excess of Receipts - Haulers	1-D	<u>563,095.94</u>
		1,406,551.82
Decreased By:		
Repayments	1-D	<u>591,879.42</u>
Balance, December 31, 2010	D	<u><u>\$ 814,672.40</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## SCHEDULE OF 2009 APPROPRIATION RESERVES

Year ended December 31, 2010

	Balance December 31, <u>2009</u>	Balance After <u>Transfers</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
Operating:				
Salaries and Wages	\$ 147,514.15	\$ 147,514.15		\$ 147,514.15
Other Expenses	3,107,898.54	15,882,731.29	\$ 8,759,424.17	7,123,307.12
Capital Improvements:				
Capital Outlay	<u>1,215,040.37</u>	<u>1,340,195.97</u>	<u>1,057,173.62</u>	<u>283,022.35</u>
	<u>\$ 4,470,453.06</u>	<u>\$ 17,370,441.41</u>	<u>\$ 9,816,597.79</u>	<u>\$ 7,553,843.62</u>
	Reference	D		D-1
Cash Disbursed	1-D		\$ 9,772,236.41	
Accounts Payable	11-D		<u>44,361.38</u>	
Appropriation Reserves	10-D	\$ 4,470,453.06		
Commitments Payable	10-D	<u>12,899,988.35</u>	<u>\$ 9,816,597.79</u>	
		<u>\$ 17,370,441.41</u>		

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## OPERATING FUND

## SCHEDULE OF ACCOUNTS PAYABLE

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	D		\$ 94,490.66
Increased By:			
Transfer from Appropriation Reserves	10-D		<u>44,361.38</u>
			138,852.04
Decreased By:			
Disbursed	1-D	\$ 3,849.61	
Cancelled	D-1	<u>90,641.05</u>	
			<u>94,490.66</u>
Balance, December 31, 2010	D		<u>\$ 44,361.38</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Year ended December 31, 2010

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance December 31, 2009</u>	<u>Increased By 2010 Authorizations</u>	<u>Bonds Issued</u>	<u>Cancelled</u>	<u>Balance December 31, 2010</u>
10-06	Various Improvements		\$ 4,000,000.00	\$ 1,000,000.00		\$ 3,000,000.00
10-07	Refunding Bond Ordinance of 2010		4,350,000.00	3,965,000.00	\$ 385,000.00	
		<u>\$ 0.00</u>	<u>\$ 8,350,000.00</u>	<u>\$ 4,965,000.00</u>	<u>\$ 385,000.00</u>	<u>\$ 3,000,000.00</u>
	<u>Reference</u>	12-D	17-D	16-D	17-D	12-D

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## OPERATING FUND

## SCHEDULE OF RECYCLING AND LANDFILL TAXES PAYABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	D	\$ 361,448.76
Increased By:		
Cash Receipts	1-D	<u>1,872,421.27</u>
		2,233,870.03
Decreased By:		
Cash Disbursements	1-D	<u>1,904,667.98</u>
Balance, December 31, 2010	D	<u><u>\$ 329,202.05</u></u>



## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## CAPITAL FUND

## SCHEDULE OF FIXED CAPITAL

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	D	\$ 106,525,454.04
Increased By:		
Projects Completed	15-D	<u>7,327,261.47</u>
Balance, December 31, 2010	D	<u>\$ 113,852,715.51</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## CAPITAL FUND

## SCHEDULE OF FIXED CAPITAL AUTHORIZED BUT NOT COMPLETED

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	D	\$ 9,450,000.00
Increased By:		
Improvement Authorization	17-D	<u>7,202,261.47</u>
		16,652,261.47
Decreased By:		
Projects Completed	14-D	<u>7,327,261.47</u>
Balance, December 31, 2010	D	<u><u>\$ 9,325,000.00</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## SCHEDULE OF SERIAL BONDS

Year ended December 31, 2010

Purpose	Original Issue		Maturities of Bonds Outstanding December 31, 2010		Interest Rate	Balance December 31, 2009	Increased	Decreased	Balance December 31, 2010
	Date	Amount	Date	Amount					
Reclamation Center Utility Bonds	07/15/02	\$ 9,000,000.00	07/15/11-12	\$ 800,000.00	4.00%	\$ 6,050,000.00		\$ 4,450,000.00	\$ 1,600,000.00
Reclamation Refunding Bonds	04/27/04	7,830,000.00				1,900,000.00		1,900,000.00	
Reclamation Center Utility Bonds	04/19/05	7,000,000.00	01/15/11	400,000.00	3.75%				
			01/15/12	750,000.00	4.00%				
			01/15/13-15	750,000.00	5.00%	3,800,000.00		400,000.00	3,400,000.00
Reclamation Refunding Bonds	12/30/09	1,745,000.00	01/15/11-12	25,000.00	3.00%				
			01/15/13	25,000.00	2.00%				
			01/15/14	25,000.00	4.00%				
			01/15/15	25,000.00	2.00%				
			01/15/16	815,000.00	2.50%				
			01/15/17	805,000.00	4.00%	1,745,000.00			1,745,000.00
Reclamation Refunding Bonds	12/16/10	3,965,000.00	03/01/13	695,000.00	2.50%				
			03/01/14-15	820,000.00	4.00%				
			03/01/16-17	815,000.00	4.00%		\$ 3,965,000.00		3,965,000.00
Reclamation Taxable Bonds	12/16/10	325,000.00	12/01/17	85,000.00	3.30%				
			12/01/18	80,000.00	3.55%				
			12/01/19	80,000.00	4.00%				
			12/01/20	80,000.00	4.20%		325,000.00		325,000.00
Reclamation Tax Exempt Bonds	12/16/10	675,000.00	12/01/11	250,000.00	2.00%				
			12/01/12-15	85,000.00	3.00%				
			12/01/16	85,000.00	4.00%		675,000.00		675,000.00
						<u>\$ 13,495,000.00</u>	<u>\$ 4,965,000.00</u>	<u>\$ 6,750,000.00</u>	<u>\$ 11,710,000.00</u>
					Reference	D	1-D		D
			Reserve For Amortization		4-D, 19-D			\$ 2,750,000.00	
			Refunded		16-D			<u>4,000,000.00</u>	
								<u>\$ 6,750,000.00</u>	

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Year ended December 31, 2010

Ordinance Number	Description	Balance December 31, 2009	2010	2010	Expended	Cancelled	Balance December 31, 2010	
		Funded	Authorizations	Transfers			Funded	Unfunded
07-02	Landfill Gas To Energy Project	\$ 229,107.56		\$ (182,232.56)	\$ 46,875.00			
08-01	Construction Area V Phase III Landfill Liner	1,940,505.97		(1,940,505.97)				
10-06	Various Improvements		\$ 4,202,261.47	2,122,738.53	130,089.18		\$ 3,194,910.82	\$ 3,000,000.00
10-06	Acquisition of Equipment		3,000,000.00				3,000,000.00	
10-07	Refunding Bond Ordinance of 2010		4,350,000.00		3,965,000.00	\$ 385,000.00		
		<u>\$ 2,169,613.53</u>	<u>\$ 11,552,261.47</u>	<u>\$ 0.00</u>	<u>\$ 4,141,964.18</u>	<u>\$ 385,000.00</u>	<u>\$ 6,194,910.82</u>	<u>\$ 3,000,000.00</u>
	Reference	D		17-D	1-D	18-D	D	D
Fund Balance	D-2		\$ 3,202,261.47					
Fixed Capital Authorized and Uncompleted	15-D		4,000,000.00					
Refunding Bonds	17-D		<u>4,350,000.00</u>					
			<u>\$ 11,552,261.47</u>					

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## SCHEDULE OF DEFERRED RESERVE FOR AMORTIZATION

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	D		\$ 9,450,000.00
Increased By:			
Funded Portion of Improvement Authorization not Completed	17-D		<u>8,552,261.47</u>
			18,002,261.47
Decreased By:			
Completed Projects	19-D	\$ 7,327,261.47	
Refunding Bonds	16-D	3,965,000.00	
Authorized Bonds Cancelled	17-D	<u>385,000.00</u>	
			<u>11,677,261.47</u>
Balance, December 31, 2010	D		<u>\$ 6,325,000.00</u>

COUNTY OF MONMOUTH, NEW JERSEY  
RECLAMATION CENTER UTILITY FUND  
SCHEDULE OF RESERVE FOR AMORTIZATION

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	D		\$ 93,030,454.04
Increased By:			
Payment of Bond Principal	16-D	\$ 2,750,000.00	
Projects Completed	18-D	7,327,261.47	
Refunding Bonds Adjustment	19-D	<u>35,000.00</u>	
			<u>10,112,261.47</u>
			103,142,715.51
Decreased By:			
Adjustment	19-D		<u>1,000,000.00</u>
Balance, December 31, 2010	D		<u>\$ 102,142,715.51</u>

COUNTY OF MONMOUTH, NEW JERSEY

RECLAMATION CENTER UTILITY FUND

GRANT FUND

SCHEDULE OF GRANT RECEIVABLE

Year ended December 31, 2010

Reference

Balance, December 31, 2010 and 2009

D

\$ 1,654.04

## COUNTY OF MONMOUTH, NEW JERSEY

## RECLAMATION CENTER UTILITY FUND

## SCHEDULE OF FEDERAL AND STATE GRANTS - APPROPRIATED RESERVES

Year ended December 31, 2010

	Balance December 31, <u>2009</u>	Budget <u>Appropriation</u>	Paid or <u>Charged</u>	Balance December 31, <u>2010</u>
NJDEP&E - Solid Waste Grant FY 1991	\$ 1,525.89			\$ 1,525.89
NJDEP:				
Solid Waste Services Tax - 2001/2002	1,202.18			1,202.18
Solid Waste Services Tax - 2003/2004	19,601.26		\$ 4,294.80	15,306.46
Solid Waste Services Tax - 2005/2007	986,982.20		348,696.78	638,285.42
Recycling Enhancement Act, 2009		\$ 444,000.00		444,000.00
Recycling Enhancement Act, Bonus 2009		303,400.00		303,400.00
	<u>\$ 1,009,311.53</u>	<u>\$ 747,400.00</u>	<u>\$ 352,991.58</u>	<u>\$ 1,403,719.95</u>
	<u>Reference</u>	<u>D</u>	<u>1-D</u>	<u>1-D</u>
Encumbrances Payable	D			\$ 362,427.58
Reserve for Grants - Appropriated	D			<u>1,041,292.37</u>
				<u>\$ 1,403,719.95</u>



GENERAL FIXED ASSETS ACCOUNT GROUP  
SCHEDULE

## COUNTY OF MONMOUTH, NEW JERSEY

## GENERAL FIXED ASSETS ACCOUNT GROUP

## SCHEDULE OF GENERAL FIXED ASSETS

Year ended December 31, 2010

	Balance December 31, <u>2009</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2010</u>
Land	\$ 326,921,233.03	\$ 15,761,282.00		\$ 342,682,515.03
Buildings	291,295,017.36	2,854,807.00		294,149,824.36
Furniture, Fixtures and Equipment	45,752,956.53	1,648,596.18	\$ 599,532.59	46,802,020.12
Vehicles	<u>70,431,224.11</u>	<u>3,470,578.53</u>	<u>317,916.53</u>	<u>73,583,886.11</u>
	<u>\$ 734,400,431.03</u>	<u>\$ 23,735,263.71</u>	<u>\$ 917,449.12</u>	<u>\$ 757,218,245.62</u>
<u>Reference</u>	E	1-E	1-E	E

OFFICE OF THE SURROGATE  
SCHEDULES

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SURROGATE

## SCHEDULE OF CASH - GENERAL ACCOUNT

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	F		\$ 32,075.04
Increased By:			
Surrogate Fees	2-F	\$ 932,540.56	
Dedicated Fees	2-F	31,354.00	
Lawyer's Deposits	3-F	<u>64,800.00</u>	
			<u>1,028,694.56</u>
			1,060,769.60
Decreased By:			
Payments To County Treasurer	2-F		<u>1,034,094.56</u>
Balance, December 31, 2010	F		<u><u>\$ 26,675.04</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SURROGATE

## SCHEDULE OF DUE TO COUNTY TREASURER

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	F	\$	0.00
Increased By:			
Surrogate Fees	1-F	\$	932,540.56
Dedicated Fees	1-F		31,354.00
Lawyer's Fees Charged	3-F		<u>70,200.00</u>
			<u>1,034,094.56</u>
			1,034,094.56
Decreased By:			
Payments To County Treasurer	1-F		<u>1,034,094.56</u>
Balance, December 31, 2010	F	\$	<u><u>0.00</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SURROGATE

## SCHEDULE OF RESERVE FOR LAWYER'S FEES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	F	\$ 32,075.04
Increased By:		
Deposits	1-F	<u>64,800.00</u>
		96,875.04
Decreased By:		
Fees Charged	2-F	<u>70,200.00</u>
Balance, December 31, 2010	F	<u><u>\$ 26,675.04</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SURROGATE

SCHEDULE OF RESERVE FOR AWARDS AND  
LEGACIES TO MINORS AND INCOMPETENTS

Year ended December 31, 2010

Reference

Balance, December 31, 2009	F		\$ 26,968,113.25
Increased By:			
Interest		\$ 1,124,918.89	
Deposits		<u>4,799,706.37</u>	
	4-F		<u>5,924,625.26</u>
			32,892,738.51
Decreased By:			
Withholdings		1,786.86	
Withdrawals		<u>5,119,342.40</u>	
	4-F		<u>5,121,129.26</u>
Balance, December 31, 2010	F		<u>\$ 27,771,609.25</u>

OFFICE OF THE SHERIFF  
SCHEDULES



## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SHERIFF

## SCHEDULE OF CASH

Year ended December 31, 2010

	<u>Reference</u>	<u>General Accounts</u>	<u>Appropriation Account</u>
Balance, December 31, 2009	G	\$ 1,608,931.85	\$ 5,078.35
Increased By Receipts:			
Deposit on Sales	2-G	15,482,180.80	
Summons and Complaints	3-G	132,216.69	
Wage Execution	4-G	1,081,741.14	
General Writs (Levies)	5-G	1,075,909.88	
Witness and Juror Fees	6-G		4,000.00
Witness Fees	6-G		4,000.00
Interest Earned	6-G,7-G	1,668.01	0.96
Total Receipts		17,773,716.52	8,000.96
		19,382,648.37	13,079.31
Decreased By Disbursements:			
County Treasurer	2-G,3-G,4-G,5-G,7-G	2,144,309.23	
Deposit on Sales	2-G	14,040,278.38	
Payments To Attorneys	3-G	10,804.89	
Wage Execution	4-G	1,027,739.67	
General Writs (Levies)	5-G	1,013,317.58	
Witness Fees	6-G		9,082.00
Total Disbursements		18,236,449.75	9,082.00
Balance, December 31, 2010	G	\$ 1,146,198.62	\$ 3,997.31

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SHERIFF

## SCHEDULE OF DEPOSITS ON SALES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	G	\$ 1,456,216.44
Increased By:		
Deposits on Sales	1-G	<u>15,482,180.80</u>
		16,938,397.24
Decreased By:		
Disbursements	1-G	\$ 14,040,278.38
Foreclosure Fees To County	1-G	<u>1,813,472.00</u>
		<u>15,853,750.38</u>
Balance, December 31, 2010	G	<u>\$ 1,084,646.86</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SHERIFF

## SCHEDULE OF FEES FOR SUMMONS AND COMPLAINTS

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	G		\$ 4,953.37
Increased By:			
Fees	1-G		<u>132,216.69</u>
			137,170.06
Decreased By:			
Payments To:			
Attorneys	1-G	\$ 10,804.89	
County Treasurer	1-G	<u>124,358.45</u>	
			<u>135,163.34</u>
Balance, December 31, 2010	G		<u>\$ 2,006.72</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SHERIFF

## SCHEDULE OF WAGE EXECUTION

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	G		\$ 46,289.78
Increased By:			
Receipts	1-G		<u>1,081,741.14</u>
			1,128,030.92
Decreased By:			
Wage Executions	1-G	\$ 1,027,739.67	
Payments To County Treasurer	1-G	<u>83,599.96</u>	
			<u>1,111,339.63</u>
Balance, December 31, 2010	G		<u>\$ 16,691.29</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SHERIFF

## SCHEDULE OF GENERAL WRITS (LEVIES)

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	G		\$ 101,472.26
Increased By:			
Receipts	1-G		<u>1,075,909.88</u>
			1,177,382.14
Decreased By:			
Disbursements	1-G	\$ 1,013,317.58	
Payments To County Treasurer	1-G	<u>121,210.81</u>	
			<u>1,134,528.39</u>
Balance, December 31, 2010	G		<u>\$ 42,853.75</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SHERIFF

## SCHEDULE OF RESERVE FOR APPROPRIATION ACCOUNT

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	G		\$ 5,078.35
Increased By:			
Interest Earned	1-G	\$ 0.96	
Witness Fees	1-G	4,000.00	
County Budget	1-G	<u>4,000.00</u>	
			<u>8,000.96</u>
			13,079.31
Decreased By:			
Witness Expenses Paid	1-G		<u>9,082.00</u>
Balance, December 31, 2010	G		<u>\$ 3,997.31</u>

Analysis of Balance

## Reserve for:

Appropriation Account	\$ 2,810.31
Cash on Hand for Witness Fees	<u>1,187.00</u>
	<u>\$ 3,997.31</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE SHERIFF

## SCHEDULE OF INTEREST EARNED

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	G	\$ 0.00
Increased By:		
Interest Earned	1-G	<u>1,668.01</u>
		1,668.01
Decreased By:		
Payments To County Treasurer	1-G	<u>1,668.01</u>
Balance, December 31, 2010	G	<u><u>\$ 0.00</u></u>

OFFICE OF THE COUNTY ADJUSTER  
SCHEDULES



## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE COUNTY ADJUSTER

## SCHEDULE OF CASH

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	H		\$ 128.20
Increased By Receipts:			
Interest	1-H	\$ 0.26	
Patients Care	2-H	<u>4,126.41</u>	
			<u>4,126.67</u>
			4,254.87
Decreased By Disbursements:			
County Treasurer	1-H	3,945.50	
			<u>3,945.50</u>
Balance, December 31, 2010	H		<u><u>\$ 309.37</u></u>

Analysis of Balance

December 2010 Revenue Paid in 2011		<u>\$ 309.37</u>
Total		<u><u>\$ 309.37</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE COUNTY ADJUSTER

## SCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

Year ended December 31, 2010

	Balance December 31, <u>2009</u>	<u>Net Charges</u>	<u>Collections</u>	Balance December 31, <u>2010</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	8,404.00		\$ 180.00	8,224.00
Totowa	7,693.05			7,693.05
Woodbridge	2,901.39			2,901.39
Division of Developmental Disabilities	103,692.05			103,692.05
Hospital and Indigency Program	13,814.75		700.25	13,114.50
Trenton and Forensic	775.33	\$ 2,264.28	2,324.28	715.33
Marlboro	13,512.55			13,512.55
Greystone		0.09	0.09	
Ancora		921.79	921.79	
Rutgers	2,973.06			2,973.06
Totals	<u>\$ 168,550.72</u>	<u>\$ 3,186.16</u>	<u>\$ 4,126.41</u>	<u>\$ 167,610.47</u>
<u>Reference</u>	H	2-H	1-H	H

JOHN L. MONTGOMERY DIVISION  
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY  
 MONMOUTH COUNTY CARE CENTER  
 JOHN L. MONTGOMERY DIVISION  
 SCHEDULE OF CASH - GENERAL ACCOUNT

Year ended December 31, 2010

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2009	I	\$ 142,719.17	\$ 13,604.85	\$ 156,324.02
Increased By:				
Collections		10,633,225.96	3,235,809.81	13,869,035.77
PNA Account Collections		<u>44,579.93</u>	<u>2,873.93</u>	<u>47,453.86</u>
		<u>10,820,525.06</u>	<u>3,252,288.59</u>	<u>14,072,813.65</u>
Decreased By Disbursements:				
County Treasurer		10,728,671.50	3,247,674.66	13,976,346.16
Transfers To PNA Account		<u>44,579.93</u>	<u>2,873.93</u>	<u>47,453.86</u>
		<u>10,773,251.43</u>	<u>3,250,548.59</u>	<u>14,023,800.02</u>
Balance, December 31, 2010	I	<u>\$ 47,273.63</u>	<u>\$ 1,740.00</u>	<u>\$ 49,013.63</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## MONMOUTH COUNTY CARE CENTER

## JOHN L. MONTGOMERY DIVISION

## SCHEDULE OF PATIENT ACCOUNTS RECEIVABLE

Year ended December 31, 2010

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2009	I	\$ 2,557,511.45	\$ 629,654.03	\$ 3,187,165.48
Increased By:				
Charges for Patient Care		<u>10,674,943.28</u>	<u>3,423,247.37</u>	<u>14,098,190.65</u>
		<u>13,232,454.73</u>	<u>4,052,901.40</u>	<u>17,285,356.13</u>
Decreased By:				
Collections		<u>10,651,857.86</u>	<u>3,252,757.87</u>	<u>13,904,615.73</u>
Write-Offs		<u>580,050.86</u>	<u>62,724.67</u>	<u>642,775.53</u>
		<u>11,231,908.72</u>	<u>3,315,482.54</u>	<u>14,547,391.26</u>
Balance, December 31, 2010	I	<u>\$ 2,000,546.01</u>	<u>\$ 737,418.86</u>	<u>\$ 2,737,964.87</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## MONMOUTH COUNTY CARE CENTER

## JOHN L. MONTGOMERY DIVISION

## SCHEDULE OF PATIENT TRUST FUNDS

Year ended December 31, 2010

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2009	I	\$ 71,560.79	\$ 3,662.96	\$ 75,223.75
Increased By Receipts:				
Collections		<u>66,931.34</u>	<u>8,428.01</u>	<u>75,359.35</u>
		138,492.13	12,090.97	150,583.10
Decreased By:				
Cash Disbursements		<u>67,159.15</u>	<u>10,105.08</u>	<u>77,264.23</u>
Balance, December 31, 2010	I	<u>\$ 71,332.98</u>	<u>\$ 1,985.89</u>	<u>\$ 73,318.87</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## MONMOUTH COUNTY CARE CENTER

## JOHN L. MONTGOMERY DIVISION

## SCHEDULE OF DUE FROM COUNTY TREASURER

Year ended December 31, 2010

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2009	I	\$ 142,719.17	\$ 13,604.85	\$ 156,324.02
Increased By:				
Receipts		<u>10,633,225.96</u>	<u>3,235,809.81</u>	<u>13,869,035.77</u>
		10,775,945.13	3,249,414.66	14,025,359.79
Decreased By:				
Disbursements		<u>10,728,671.50</u>	<u>3,247,674.66</u>	<u>13,976,346.16</u>
Balance, December 31, 2010	I	<u>\$ 47,273.63</u>	<u>\$ 1,740.00</u>	<u>\$ 49,013.63</u>

GERALDINE L. THOMPSON DIVISION  
SCHEDULES



## COUNTY OF MONMOUTH, NEW JERSEY

## MONMOUTH COUNTY CARE CENTER

## GERALDINE L. THOMPSON DIVISION

## SCHEDULE OF CASH - GENERAL ACCOUNT

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	J		\$ 95,650.70
Increased By:			
Collections	1-J		9,961,010.76
PNA Account Collections			<u>67,983.32</u>
			10,124,644.78
Decreased By:			
County Treasurer	5-J	\$ 9,928,778.08	
Transfers To PNA Account		<u>67,983.32</u>	
			<u>9,996,761.40</u>
Balance, December 31, 2010	J		<u><u>\$ 127,883.38</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## MONMOUTH COUNTY CARE CENTER

## GERALDINE L. THOMPSON DIVISION

## SCHEDULE OF PATIENTS ACCOUNTS RECEIVABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	J	\$ 3,057,582.67
Increased By:		
Charges for Patient Care		<u>10,382,381.04</u>
		13,439,963.71
Decreased By:		
Collections		\$ 9,803,385.01
Write-Offs		<u>386,201.53</u>
		<u>10,189,586.54</u>
Balance, December 31, 2010	J	<u><u>\$ 3,250,377.17</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## MONMOUTH COUNTY CARE CENTER

## GERALDINE L. THOMPSON DIVISION

## SCHEDULE OF PATIENTS TRUST ACCOUNTS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	J	\$ 42,251.53
Increased By:		
Receipts	1-J	<u>102,228.59</u>
		144,480.12
Decreased By:		
Disbursements	1-J	<u>112,623.15</u>
Balance, December 31, 2010	J	<u>\$ 31,856.97</u>

COUNTY OF MONMOUTH, NEW JERSEY  
MONMOUTH COUNTY CARE CENTER  
GERALDINE L. THOMPSON DIVISION  
RESERVE FOR PATIENT TRUST ACCOUNT

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	J	\$ 42,251.53
Increased By:		
Receipts	1-J	<u>102,228.59</u>
		144,480.12
Decreased By:		
Disbursements	1-J	<u>112,623.15</u>
Balance, December 31, 2010	J	<u><u>\$ 31,856.97</u></u>

COUNTY OF MONMOUTH, NEW JERSEY  
MONMOUTH COUNTY CARE CENTER  
GERALDINE L. THOMPSON DIVISION  
SCHEDULE OF DUE TO COUNTY TREASURER

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	J	\$ 95,650.70
Increased By:		
Cash Receipts		<u>9,961,010.76</u>
		10,056,661.46
Decreased By:		
Payments To County	1-J	<u>9,928,778.08</u>
Balance, December 31, 2010	J	<u>\$ 127,883.38</u>

DEPARTMENT OF PARKS AND RECREATION  
SCHEDULES

COUNTY OF MONMOUTH, NEW JERSEY  
DEPARTMENT OF PARKS AND RECREATION  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Year ended December 31, 2010

	Balance December 31, <u>2009</u>	<u>Receipts</u>	<u>Disbursed</u>		Balance December 31, <u>2010</u>
			<u>Treasurer</u>	<u>Other</u>	
Revenue - County Treasurer		\$ 14,421,756.17	\$ 14,421,756.17		
Revenue Refunds		392,597.18		\$ 392,597.18	
Sales Tax		150,788.40		150,788.40	
Artist's Commission		4,542.41		4,542.41	
Checking Account Balance	\$ 1,500.00				\$ 1,500.00
Interest Checking Accounts		1,370.08		1,370.08	
Interest - Sales Tax	9.99				9.99
Change Fund	51,675.00	52,175.00		54,275.00	49,575.00
Cash Donations		6,710.12		6,710.12	
Utility Right of Way Lease		35,363.44		35,363.44	
Boat Contract Deposits	343,012.00	9,778.76		4,285.15	348,505.61
Reimb/Dep Capital Cash					
	<u>\$ 396,196.99</u>	<u>\$ 15,075,081.56</u>	<u>\$ 14,421,756.17</u>	<u>\$ 649,931.78</u>	<u>\$ 399,590.60</u>
<u>Reference</u>	K	1-K,2-K	1-K	1-K	K

## COUNTY OF MONMOUTH, NEW JERSEY

## DEPARTMENT OF PARKS AND RECREATION

## SCHEDULE OF REVENUES

Year ended December 31, 2010

Reference

## Administration:

Administration	\$ 11,775.21
Miscellaneous	5.56

\$ 11,780.77

## Golf Courses:

Bel-Aire Golf Center	956,437.56
Charleston Springs Golf Course	2,888,227.16
Charleston Springs Maintenance	11.61
Hominy Hill Golf Course	1,751,510.76
Howell Golf Course	1,447,233.16
Pinebrook Golf Course	642,717.24
Shark River Golf Course	1,372,502.65

9,058,640.14

## Parks and Recreation Areas:

Bayshore Waterfront Park	8,386.96
Clayton	11,728.00
Crosswick Creek Park	21,257.50
Dorbrook	32,096.02
Hartshorne	20,273.00
Holmdel Park	48,773.85
Huber Woods	5,217.96
Manasquan Reservoir	120,480.67
Perrineville Lake Park	19,278.00
Seven Presidents Park	1,085,686.58
Shark River Park	38,173.85
Tatum Park	10,550.51
Thompson Park	52,123.56
Turkey Swamp Park	279,029.04
Wolf Hill Recreation Area	11,937.00

1,764,992.50

## Specific Use Parks:

Deep Cut Gardens	27,848.00
East Freehold Showground	80,527.06
Fisherman Cove Conser.	100.00
Henry Hudson Trail	210.00
Monmouth Cove Marina	812,283.87
Mt. Mitchell	755.87
Manasquan River Greenway	7,566.00
Sunnyside Recreation	22,133.00

951,423.80



## COUNTY OF MONMOUTH, NEW JERSEY

## DEPARTMENT OF PARKS AND RECREATION

## SCHEDULE OF REVENUES

Year ended December 31, 2010

Reference

Historic Sites:		
Longstreet Farm	57,779.27	
Wainford	<u>6,823.75</u>	64,603.02
Undeveloped Sites:		
Baysholm	<u>8,047.33</u>	8,047.33
Visitors' Services:		
Visitors' Services - Administration	26,932.41	
Craft Center	376,403.91	
Community/Urban Recreation	6,893.00	
Cultural Services	405,389.43	
Equestrian	151,845.00	
Monmouth County Fair	406,660.64	
Nature Interpretation	172,163.19	
Outdoor Recreation	156,957.90	
Sports and Fitness	719,567.86	
Operations & Maintenance	16,400.07	
Therapeutic Recreation	<u>123,055.20</u>	<u>2,562,268.61</u>
Total Revenue - Treasurer	1-K	<u>\$ 14,421,756.17</u>

OFFICE OF THE PROSECUTOR  
SCHEDULE

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## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE PROSECUTOR

## SCHEDULE OF CASH

Year ended December 31, 2010

	<u>Reference</u>	<u>Confidential Fund</u>
Balance, December 31, 2009	M	\$ 0.00
Increased By Receipts:		
Monmouth County Treasurer	1-M	<u>81,150.34</u>
Decreased By Disbursements:		
Fund Expenses	1-M	<u>81,150.34</u>
Balance, December 31, 2010	M	<u><u>\$ 0.00</u></u>

OFFICE OF THE COUNTY CLERK  
SCHEDULES

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE COUNTY CLERK

## SCHEDULE OF CASH

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	O		\$ 349,231.07
Increased By:			
Due From County Treasurer	2-O	\$ 10,013,556.55	
Interest	2a-O	12,975.21	
Realty Transfer Fees - State Portion	2b-O	30,865,230.69	
Dedicated Recording Fees	2c-O	241,810.00	
Accounts Receivable	3-O	56,192.23	
Lawyer's Deposits	3a-O	3,525,663.21	
Trade Name Fees - State's Share	4-O	32,000.00	
			<u>44,747,427.89</u>
			45,096,658.96
Decreased By:			
Payments To County Treasurer:			
County Revenue	2-O	13,604,520.23	
Payments To Treasurer - Interest	2a-O	12,975.21	
Realty Transfer Fees - State Portion	2b-O	30,865,230.69	
Dedicated Recording Fees	2c-O	241,810.00	
Trade Name Fees - State's Share	4-O	32,000.00	
			<u>44,756,536.13</u>
Balance, December 31, 2010	O		<u>\$ 340,122.83</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE COUNTY CLERK

SCHEDULE OF DUE FROM COUNTY TREASURER  
FOR COUNTY REVENUE

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	O	\$	0.00
Increased By:			
County Revenue:			
Cash Receipts	1-O	\$ 10,013,556.55	
Charges to Lawyers' Accounts	3a-O	3,534,771.45	
Accounts Receivable	3-O	<u>56,192.23</u>	<u>13,604,520.23</u>
			13,604,520.23
Decreased By:			
Payments To County Treasurer	1-O		<u>13,604,520.23</u>
Balance, December 31, 2010	O	<u>\$</u>	<u>0.00</u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE COUNTY CLERK

SCHEDULE OF DUE TO COUNTY TREASURER  
FOR INTEREST EARNED ON CLERK'S DEPOSITS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	O	\$ 0.00
Increased By:		
Interest Earned	1-O	<u>12,975.21</u>
		12,975.21
Decreased By:		
Payments To County Treasurer	1-O	<u>12,975.21</u>
Balance, December 31, 2010	O	<u><u>\$ 0.00</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE COUNTY CLERK

SCHEDULE OF DUE TO COUNTY TREASURER  
FOR REALTY TRANSFER FEES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	O	\$ 0.00
Increased By:		
Receipts	1-O	<u>30,865,230.69</u>
		30,865,230.69
Decreased By:		
Payments To County Treasurer	1-O	<u>30,865,230.69</u>
Balance, December 31, 2010	O	<u><u>\$ 0.00</u></u>



COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF DUE TO COUNTY TREASURER  
FOR DEDICATED RECORDING FEES

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	O	\$ 0.00
Increased By:		
Receipts	1-O	<u>241,810.00</u>
		241,810.00
Decreased By:		
Payments To County Treasurer	1-O	<u>241,810.00</u>
Balance, December 31, 2010	O	<u><u>\$ 0.00</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE COUNTY CLERK

## SCHEDULE OF ACCOUNTS RECEIVABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	O	\$ 17,399.28
Increased By:		
Charges	3-O	<u>39,998.95</u>
		57,398.23
Decreased By:		
Collections	1-O,2-O	<u>56,192.23</u>
Balance, December 31, 2010	O	<u><u>\$ 1,206.00</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## OFFICE OF THE COUNTY CLERK

## SCHEDULE OF RESERVE FOR LAWYER'S DEPOSITS

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	O	\$ 349,231.07
Increased By:		
Collections	1-O	<u>3,525,663.21</u>
		3,874,894.28
Decreased By:		
Charges	2-O	<u>3,534,771.45</u>
Balance, December 31, 2010	O	<u>\$ 340,122.83</u>

COUNTY OF MONMOUTH, NEW JERSEY

OFFICE OF THE COUNTY CLERK

SCHEDULE OF RESERVE FOR ACCOUNTS RECEIVABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	O	\$ 17,399.28
Decreased By:		
Change in Accounts Receivable	3-O	<u>16,193.28</u>
Balance, December 31, 2010	O	<u><u>\$ 33,592.56</u></u>

TUBERCULOSIS CONTROL PROGRAM  
SCHEDULES

## COUNTY OF MONMOUTH, NEW JERSEY

## TUBERCULOSIS CONTROL PROGRAM

## SCHEDULE OF CASH - GENERAL ACCOUNT

Year ended December 31, 2010

	<u>Reference</u>		
Balance, December 31, 2009	P		\$ 600.72
Increased By Receipts:			
Supplies and Medicine	1-P	\$ 8,673.75	
Accounts Receivable	2-P	<u>672.00</u>	
	3-P		<u>9,345.75</u>
			9,946.47
Decreased By Disbursements:			
Payments To Treasurer	3-P		<u>9,027.92</u>
Balance, December 31, 2010	P		<u>\$ 918.55</u>

COUNTY OF MONMOUTH, NEW JERSEY

TUBERCULOSIS CONTROL PROGRAM

SCHEDULE OF ACCOUNTS RECEIVABLE

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	P	\$ 672.00
Increased By:		
Billings	2-P	<u>228.00</u>
		900.00
Decreased By:		
Receipts	1-P	<u>672.00</u>
Balance, December 31, 2010	P	<u><u>\$ 228.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY

TUBERCULOSIS CONTROL PROGRAM

SCHEDULE OF DUE TO COUNTY TREASURER

Year ended December 31, 2010

	<u>Reference</u>	
Balance, December 31, 2009	P	\$ 600.72
Increased By:		
Receipts	1-P	<u>9,345.75</u>
		9,946.47
Decreased By:		
Disbursements	1-P	<u>9,027.92</u>
Balance, December 31, 2010	P	<u><u>\$ 918.55</u></u>



## COMMENTS SECTION

# COUNTY OF MONMOUTH, NEW JERSEY

## COMMENTS

Year ended December 31, 2010

An audit of the financial accounts and transactions of the County of Monmouth, New Jersey ("County") for the year ended December 31, 2010, has recently been completed. The results of the audit are herewith set forth.

### 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.

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.

Cash on hand was counted and cash balances were reconciled with independent certifications obtained directly from the depositories.

Investments were verified by physical inspection, or by independent certifications obtained directly from the depositories.

Revenues and receipts were established and verified as to source and amount insofar as the records permitted.

Our audit was made in accordance with auditing standards generally accepted in the United States of America and in compliance with the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Therefore, our audit included the procedures noted above as well as tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

N.J.S.A. 40A:11-4 states "Every contract or agreement, for the performance of 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 July 1, 2005, the public contracts law was amended to change the bid threshold from \$17,500.00 to \$21,500.00. The County has adopted a threshold of \$20,000.00 for bid requirements.

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2010

Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4 (continued)

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.

The minutes indicate that bids were requested by public advertising for the following items:

Furnishing and Delivery of Trash Bags and Linens  
Furnish all Material and Labor to Repair Boilers  
Furnishing Maintenance, Parts and Repairs for Volvo Haul Unit & Gradall Excavator  
County Vehicle & Equipment Wash Facility  
2010/2011 Maintenance Contract for Roadways and Bridges  
To Provide Fiber Optic Maintenance  
Furnishing and Delivery of Concrete for County Highway  
Construction of Rain Gardens, New Drainage System, & Various Landscaping Amenities  
Upgrade of Electrical Components at Signalized Intersections  
Pavement Rehabilitation Program  
Reconstruction of Bridge MN-10 on County Route 527  
Preventative Maintenance and Parts for Electronic Doors, Panels & Related Accessories  
Furnishing Maintenance Agreement for HVAC System  
Portico Reconstruction and Underpinning at the Hall of Records  
Furnishing and Delivery of Lubricants, Motor Oils and Anti-Freeze  
Furnishing and Delivery of Lumber and Hardware Supplies  
Furnishing and Delivery of Light Bulbs  
Furnishing and Delivery of Electrical Supplies  
B&G – Furnishing Intra-Lata, Intra-State Telephone Services  
Furnishing and Delivery of Five Bonnell Eleven Foot One Way Snow Plows or Equivalent  
Furnish and Deliver One Heavy Duty 4X4 Chassis Cab  
Intersection Improvements at County Route 4 and Bethany Road  
Furnish and Deliver Norton Anti-Virus Desktop Servers for IT Department  
Replacement of Bulkhead at Bridge E-18, County Route 33 Over Parkers Creek  
Furnish and Deliver Landfill Spray Applied Alternate Cover System  
To Supply Natural Gas Service  
Furnish and Deliver One 2011 Ford Super Duty F-250 Pick-Up  
Inventory, Assess and Test County's Existing Fiber Network  
Furnish Inspection and Testing of Four Toledo Masstron Truck Scales  
Furnishing Public Transportation Shuttle Bus Service On and Along Highway 35 Corridor  
Furnish and Deliver Inmate Footwear for Correctional Institution  
Replacement of Traffic Signal Heads with Light Emitting Diode (LED) Lighting  
Furnishing Office Equipment Maintenance  
Furnish and Deliver One Compact Excavator, Rubber Track Type

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2010

Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4 (continued)

Furnish and Deliver One Heavy Duty Sliding Axle Trailer with Associated Equipment  
Driveway Access on Route 79 into Hall of Records Annex Parking Lot  
Furnish and Deliver One Refurbished "M" Series 6X6 Five Ton Military Chassis  
Furnish and Deliver One Heavy Duty Chassis Cab with 24' Aluminum Carrier Body  
Furnish and Deliver One Chassis Cab with Medium Duty Wrecker Body  
Furnish and Deliver One 2008 or Newer Polaris Ranger 6X6 Chassis  
Furnish and Deliver Uniforms for County Buildings and Grounds Department  
Furnish and Deliver Bedding, Towels and Safety Smocks for the Correctional Institution  
Furnish and Deliver Inmate Clothing for the Correctional Institution  
Furnishing and Delivery of Five 2010 Ford Crown Victoria, Police Interceptor Vehicles  
Furnish, Deliver and Install Fan Coil Unit for IT Help Desk Room  
Furnishing Maintenance, Parts and Repairs on Various Caterpillar Equipment  
Furnishing All Labor and Material to Repair Deficiencies on Sprinklers and Pumps  
Furnishing Lead Hazard Inspection, Risk Assessment and Job Specification Services  
Furnishing and Delivery of Concrete On-Call  
Furnish and Deliver Commissary Services for the Correctional Institution  
Furnish and Deliver Odor Neutralizing Agent  
Furnishing and Delivery of Air Conditioning, Heating and Ventilating Parts  
Furnishing Deer Carcass Removal from Countywide Roadsides  
Replacement of the West Wing Building Management System at the Courthouse  
Furnishing Maintenance, Parts and Repairs on Various Heavy Equipment  
Preventative Maintenance for Fire Alarm Systems  
To Furnish Language Line Services, On-Line Interpreter for the Police Radio Department  
Furnish and Deliver Various Alarm Items  
Furnishing, Delivery and Installation of Liebert Units for the Disaster Recovery Room  
Furnishing All Labor, Material and Installation to Replace Mcquay Compressor  
Provide Re-Shoots and Annual License for the Pictometry Color Digital Oblique  
Subscription and Renewal of the Statutes with Annotations for the Prosecutor's Office  
Furnish, Deliver and Install an Electric High Density Mobile Storage System  
Furnishing Parts and Performing Repairs for Ford Brand Motor Vehicles  
Nurses Station Reconstruction at the John L. Montgomery Care Center  
Supply and Deliver Curbside Recycling Containers and Lids  
Courthouse and Human Services Boiler Replacement  
John L. Montgomery Care Center and Linkages Boiler Replacement  
Furnishing All Labor, Material and Installation to Overhaul the Wet Well Sewer Lift Station  
Computer Room Clean Agent Fire Suppression System at Human Services Building  
Furnish and Deliver Ammunition and Related Items for the Sheriff's Office  
Furnish Central Station Monitoring Service of Fifty Eight Alarm Systems  
Furnishing Parts and Labor to Repair a John Deere Model #624H Wheel Loader  
Intersection Improvements at County Route 34 and Prospect Avenue  
Phase II - Complete Building Complex - Jerseyville Avenue Complex  
Sanitary Sewer Extension for Jerseyville Avenue Complex Site  
SCAT Transfer and Maintenance Facility and Site Improvements  
Public Works Complex Improvements, Phase 1B  
Furnish and Deliver One 2010 Jeep Grand Cherokee Laredo for the Prosecutor's Office  
Maintenance Agreement for Kodak Prostar Processor and Related Equipment  
Transportation and Disposal of Acceptable Bulky, Clean-Up and Construction Waste

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2010

Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4 (continued)

Furnish and Deliver Metal Furniture for County Linkages  
Recycling of Brass Valves and Lead Acid Batteries  
Furnishing Elevator Maintenance Service  
Furnishing, Delivery and Installation of One Concrete Deck Motor Truck Scale  
Furnish, Deliver and Install Kitchen Equipment and Removal of Old Equipment  
To Conduct Laboratory Analysis for Enterococcus, Escheria Coli and Fecal Coliform  
Furnish and Deliver Snow Fence, Posts and Related Supplies for Division of Highways  
Furnish and Deliver One T-Pass Radio Frequency Combiner for Police Radio Department  
Tier 1 Internet Service Provider  
Design and Construction of Water Meter and Valve Replacements  
Furnish Laboratory Services for the Health Department  
Furnish and Deliver Alkyd Thermoplastic, Granular Form Traffic Signs  
Furnishing and Delivery of International Brand Parts and Repairs  
Furnish and Deliver Various Kitchen Equipment  
Furnishing All Labor and Material to Remove Ceilings at the Reclamation Center  
Furnishing and Delivery of Complete Traffic Signs with Reflective Traffic Sign Faces  
Furnish and Deliver Laserfiche Products and LSAP Renewal  
Furnishing and Delivery of Master III Base Stations  
Furnishing Trash Removal and Dumpsters  
Roadway Improvements and Resurfacing Along Route 527  
Furnish and Deliver Voter Modules and Racks for County Police Radio  
Furnish and Deliver Replacement Gate Arm(s) for the Division of Bridges  
Furnishing All Labor & Material to Install Upgraded Com-Tec Security Door Control System  
2011 Maintenance Contract for Roadways and Bridges  
Furnish and Deliver Medical Equipment  
Clean Up and Disposal of Debris with ACM at the Hall of Records 3<sup>rd</sup> Floor  
Furnishing and Delivery of Various Snow Plow Blades and Accessories  
Salt Storage Building at Highway District #4  
Furnish and Deliver Various Snow Removal Parts and Related Items  
Reconstruction of Bridge R-24 on Jersey Avenue at East Creek  
Reconstruction of Bridge MT-12 on Park Avenue at Compton's Creek  
Hall of Records Annex and Veteran's Memorial Building Boiler Replacement  
Replace the Jury Assembly Air Handling Unit at the Courthouse  
Upgrade the West Wing HVAC Automatic Temperature Controls  
Furnish, Deliver and Install Steam Kettles and Related Equipment  
Furnish and Deliver Miscellaneous Traffic Signal Equipment  
Furnishing, Delivery, Installation and Training of a Comcolor Printer for the IT Department  
Reconstruction of Bridge MN-29 on Route 527A, Iron Ore Road at North Brook  
Furnishing and Delivery of Work Zone Safety Equipment and Supplies  
Asbestos and Lead Paint Abatement of 103 and 105 Monmouth Road  
Furnish Parts and Performing Repairs to Various Types of Motors  
To Provide a New Network Testing and Certification Tools for the IT Department  
Furnish Parts & Repairs of Overhead Garage Doors & Various Overhead Roll-Up Doors  
Furnishing and Delivery of Photographic Supplies  
Furnishing and Delivery of Plumbing Supplies  
Furnishing and Delivery of Adult Disposable Briefs  
Furnishing Rental of Linens and a Laundry Service

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2010

Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4 (continued)

Furnish Inspections, Maintenance, Testing, Parts and Repairs for Generators  
Furnishing and Delivery of Non-Legend Drugs and Medical Supplies  
Furnish All Material and Labor to Provide Lead Clean-Up at the Outdoor Firing Range  
Furnishing Specialized Transportation Services  
Furnishing Public Transportation Services in Marlboro –Freehold/Howell – Freehold Corridor  
Furnish and Deliver High Performance Asphalt for the Division of Highways  
Furnishing and Delivery of Diesel Fuel and Unleaded Gasoline  
Furnish & Deliver Parts & Perform Repairs on Globe Lifts, Diesel & Gasoline Fuel Pumps  
Furnishing and Delivery of Recycled Xerographic Paper  
Furnish & Deliver Parts & Perform Repairs on Various Brands of Vehicles & Equipment  
Furnish Prisoner Transportation and Extradition Services  
Furnish and Deliver OEM Toner, Developer and Related Equipment for Copiers  
Furnishing and Delivery of Various Recycled Printed Forms, Business Cards and Envelopes  
Furnishing and Delivery of Granular Sodium Chloride with Liquid Magnesium Chloride  
Furnishing Mortuary Livery Service  
Furnishing Transportation of Voting Machines  
Furnish and Deliver NCR Paper and Related Supplies  
Furnishing Burial Services for Unidentified, Unclaimed, or Indigent Bodies  
Furnishing and Delivery of Janitorial and Paper Supplies  
To Engage the Service of an Agency to Supply Temporary/Emergency Registered Nurses  
Furnish 800 Telephone Service for Incoming Calls  
Trucking, Treatment and Disposal of Landfill Leachate  
Furnishing Laboratory Services for the Division of Reclamation Center  
Furnish & Deliver Parts (Best Access Systems Brand Only) for the County Locking System  
Furnish Unarmed Security Guards  
Provide Janitorial Cleaning Services for the Division of Social Services  
Furnishing and Delivery of Production Paper for the IT Department  
Furnishing of Cold Mix Bituminous Concrete  
Furnishing and Delivery of Miscellaneous Hygiene Supplies  
Furnishing and Delivery of Maintenance Materials (Sand, Gravel and Stone)  
Furnishing of Hot Mix Bituminous Concrete  
Furnishing and Delivery of Mason Materials  
Furnish and Deliver General Fasteners  
Furnishing and Delivery of Steel/Poly Drums and Pails for Household Hazardous Waste  
Pickup, Transportation and Disposal for Latex Paint Collected  
Collect and Dispose Services for Household Hazardous Waste Disposal Day Events  
Pickup, Transportation and Disposal for Hazardous and Non-Hazardous Waste Collected  
For a Tier 1 or Tier 2 Redundant Internet Service Provider for a Two Year Period  
Furnish, Deliver, Install and Maintain Dispensers and Chemicals for Washing Machines  
Furnishing and Delivery of Various Gases  
Furnishing and Delivery of Printer Cartridges for Various Printers  
Testing, Maintenance and Perform Repairs for the Edwards Fire Alarm System  
Installation of Laundry Room Cooling System at the Correctional Institution  
Design and Construction of Police Communications Tower at Highway District #8  
Furnish and Deliver Cols Weather Odor Neutralizing Agent for the Reclamation Center  
Facility Generator and Electrical Panel Replacement at the Correctional Institution  
Furnish and Deliver Parts and Perform Repairs on GM Vehicles

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2010

Contracts and Agreements Required to be Advertised per N.J.S.A. 40A:11-4 (continued)

Furnish and Deliver Various Southern Folger, Brinks Locks or Equivalent and Replacement  
Furnish and Deliver Disposable Briefs  
Pickup of Hot Mix Bituminous Concrete  
Improvements to State Highway 33 and Wyckoff Road – Shafto Road  
Furnish and Deliver Floor Cleaning Supplies  
Furnishing and Delivery of One Ultra Identifier for the Health Department

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.A. 40A:11-5.

The compliance review of expenditures did not reveal any individual payments or contracts in excess of the statutory limit other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of N.J.S.A. 40A:11-4.

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2010

Comparative Statement of Operations  
and Changes in Fund Balance - Current Fund

	2010		2009	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
<u>Revenue and Other Income Realized</u>				
Fund Balance Utilized	\$ 44,850,000.00	7.94 %	\$ 44,850,000.00	8.08 %
Miscellaneous Revenue	177,442,518.06	31.40	181,481,812.51	32.69
Receipts From Current Taxes	302,475,000.00	53.52	294,784,152.00	53.09
Non-Budget Revenue	17,691,671.68	3.13	18,269,647.54	3.29
Other Credits To Income:				
Unexpended Balance of				
Appropriation Reserves	17,555,455.21	3.11	15,443,963.76	2.78
Current Appropriations Cancelled			911.45	0.01
Adjustments To Accounts Payable	5,147,335.58	0.91	376,692.36	0.06
Total Revenues	<u>565,161,980.53</u>	<u>100.00 %</u>	<u>555,207,179.62</u>	<u>100.00 %</u>
<u>Expenditures</u>				
Budget Appropriations:				
Operations:				
Salaries and Wages	178,286,445.80	33.81	178,260,241.00	34.94
Other Expenses	261,751,423.21	49.64	248,310,826.67	48.67
Capital Improvements	2,750,000.00	0.52	3,100,000.00	0.61
Debt Service	49,717,468.09	9.43	48,095,712.12	9.43
Deferred Charges and				
Statutory Expenditures	34,750,000.00	6.59	32,475,000.00	6.36
Total Expenditures	<u>527,255,337.10</u>	<u>100.00 %</u>	<u>510,241,779.79</u>	<u>100.00 %</u>
Excess in Revenue	37,906,643.43		44,965,399.83	
Fund Balance, January 1	<u>83,764,239.30</u>		<u>83,648,839.47</u>	
	121,670,882.73		128,614,239.30	
Decreased By:				
Utilized as Anticipated Revenue	<u>44,850,000.00</u>		<u>44,850,000.00</u>	
Fund Balance, December 31	<u>\$ 76,820,882.73</u>		<u>\$ 83,764,239.30</u>	



COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2010

Comparative Statement of Operations  
and Changes in Fund Balance - Reclamation Fund

	2010		2009	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
<u>Revenue and Other Income Realized</u>				
Operating Surplus Anticipated	\$ 19,700,000.00	34.59 %	\$ 22,500,000.00	35.37 %
Reclamation Center Utility Fees	26,825,140.20	47.11	27,446,894.62	43.14
Miscellaneous Revenue Anticipated	747,400.00	1.31	2,818,022.18	4.43
Miscellaneous Revenue Not Anticipated	1,956,750.85	3.44		
Unexpended Balance of				
Appropriation Reserves	7,553,843.62	13.27	10,804,153.87	16.98
Accounts Payable Cancelled	90,641.05	0.16	15,000.00	0.02
Reserve for Accrued Interest on Bonds Cancelled	<u>71,021.50</u>	<u>0.12</u>	<u>36,736.60</u>	<u>0.06</u>
Total Revenues	<u>56,944,797.22</u>	<u>100.00 %</u>	<u>63,620,807.27</u>	<u>100.00 %</u>
<u>Expenditures</u>				
Appropriations	<u>39,447,400.00</u>	100.00	<u>41,500,000.00</u>	100.00
Total Expenditures	<u>39,447,400.00</u>	<u>100.00 %</u>	<u>41,500,000.00</u>	<u>100.00 %</u>
Excess in Revenue	17,497,397.22		22,120,807.27	
Fund Balance, January 1	<u>31,167,784.52</u>		<u>31,546,977.25</u>	
	48,665,181.74		53,667,784.52	
Decreased By:				
Utilized as Anticipated Revenue	<u>19,700,000.00</u>		<u>22,500,000.00</u>	
Fund Balance, December 31	<u>\$ 28,965,181.74</u>		<u>\$ 31,167,784.52</u>	

# COUNTY OF MONMOUTH, NEW JERSEY

## COMMENTS

Year ended December 31, 2010

### Comparative Schedule of Tax Information

<u>Year</u>	<u>Net Valuation Taxable</u>	<u>County Tax Base Equalized Valuation of Real &amp; Personal Property</u>	<u>County Tax Rate</u>
2010	\$ 108,110,362,547	\$ 125,737,957,896	.275
2009	106,234,752,288	129,020,603,231	.262
2008	91,600,065,288	127,408,793,979	.259
2007	87,315,329,030	119,359,170,505	.274
2006	70,973,256,180	105,034,059,265	.300

### Comparative Schedule of Fund Balance

#### Current Fund

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2010	\$ 76,820,882.73	\$ 43,865,000.00
2009	83,648,839.47	44,850,000.00
2008	83,648,839.47	44,850,000.00
2007	87,303,368.34	48,500,000.00
2006	85,872,728.16	48,000,000.00

#### Reclamation Fund

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2010	\$ 28,965,181.74	\$ 19,500,000.00
2009	31,167,784.52	19,700,000.00
2008	31,546,977.25	22,500,000.00
2007	43,672,580.48	28,000,000.00
2006	40,316,772.28	17,500,000.00

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS

Year ended December 31, 2010

Officials In Office

<u>Name</u>	<u>Title</u>
Lillian G. Burry	Director of the Board, Freeholder in Charge of Parks, Library and Public Services
Robert D. Clifton	Freeholder in Charge of Finance and Administrative Services
John D'Amico	Freeholder in Charge of Commerce, Planning and Education
Amy A. Mallet	Freeholder in Charge of Human Services
John P. Curley	Freeholder in Charge of Public Works and Engineering
Marion Masnick	Acting Clerk of the Board
Teri O'Connor	County Administrator
Andrea Bazer, Esq.	County Counsel
John Tobia	Director, County Public Works and Engineering Department
Joseph Ettore	County Engineer
Craig R. Marshall	Director of Finance
Charles D. Brown, III	Director of Human Services
Craig R. Marshall	Treasurer
M. Claire French	County Clerk
Rosemarie D. Peters	Surrogate
Shaun Golden	Sheriff
Robert W. Lahey	Superintendent, Building and Grounds

INTERNAL CONTROL SECTION

# Hutchins, Farrell, Meyer & Allison, P.A.

Certified Public Accountants • Business & Financial Advisors

Robert H. Hutchins, CPA, CVA  
Eugene M. Farrell, CPA, RMA, CFP  
Robert W. Allison, CPA, RMA  
Alan E. Meyer, CPA/ABV  
Joann DiLieto, CPA

Patrice R. Antonucci, CPA  
Thomas L. Stetson, CPA

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(732) 409-0800  
Fax: (732) 866-9312

Ocean County Office  
512 Main Street • PO Box 1778  
Toms River, NJ 08754  
(732) 240-5600  
Fax: (732) 505-8358

## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE 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 regulatory-basis financial statements of the County of Monmouth, New Jersey ("County") as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 6, 2011 in which we expressed an adverse opinion on the conformity of the statements with accounting principles generally accepted in the United States due to the differences between those principles and the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("Division"). Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and audit requirements as prescribed by the Division.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

Honorable Director and Members  
of the Board of Chosen Freeholders  
County of Monmouth  
Freehold, New Jersey  
Page 2

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

Compliance and Other Matters

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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement 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 or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County of Monmouth's management, and Board members, others within the organization, and the Division, and is not intended to be and should not be used by anyone other than these specified parties.

*Hutchins, Farrell, Meyer & Allison, P.A.*

Independent Auditors



Robert W. Allison  
Registered Municipal Accountant  
(#483)

June 6, 2011

## COMMENTS AND RECOMMENDATIONS

COUNTY OF MONMOUTH, NEW JERSEY

COMMENTS AND RECOMMENDATIONS

Year ended December 31, 2010

None noted.