

**COUNTY OF MONMOUTH**

**DECEMBER 31, 2005**

## **COUNTY OF MONMOUTH**

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# Robert A. Hulsart and Company

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying balance sheets - statutory basis of the various funds and account groups of the County of Monmouth (the "County"), in the State of New Jersey as of December 31, 2005 and 2004 and the related statements of operations and changes in fund balance - statutory basis for the years then ended and the related statement of revenues - statutory basis and statement of expenditures - statutory basis of the various funds for the year ended December 31, 2005. These financial statements are the responsibility of the management of the County of Monmouth. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in accordance with audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

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

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

However, in our opinion, the financial statements - statutory basis referred to above present fairly, in all material respects, the financial position - statutory basis of the various funds and account groups of the County of Monmouth as of December 31, 2005 and 2004, and the results of its operations and changes in fund balance - statutory basis of such funds for the years then ended and the statement of revenues - statutory basis and statement of expenditures - statutory basis of the various funds for the year ended December 31, 2005 on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 20, 2006 on our consideration of the County of Monmouth's internal control structure and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements of the County taken as a whole. The accompanying additional schedules, comments and recommendations sections listed in the foregoing table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

**ROBERT A. HULSART AND COMPANY**

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

June 20, 2006

# Robert A. Hulsart and Company

CERTIFIED PUBLIC ACCOUNTANTS

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## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING** **AND ON COMPLIANCE AND OTHER MATTERS BASED ON** **AND AUDIT OF FINANCIAL STATEMENTS PERFORMED IN** **ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the financial statements of the County of Monmouth (the "County"), as of and for the year ended December 31, 2005, and have issued our report thereon dated June 20, 2006 in which we expressed an unqualified opinion in conformity with the basis of accounting described in Note 1. The County's financial statements were not prepared in accordance with accounting principles generally accepted in the United States of America but rather prepared on an other comprehensive basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in Note 1. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in accordance with audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

**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 of 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* and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

We noted certain matters that we reported to management of the County of Monmouth, State of New Jersey, in a separate letter dated June 20, 2006.

This report is intended solely for the information and use of the County's management and the Board of Chosen Freeholders, others within the organization, the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and federal and state awarding agencies and pass through entities, and is not intended to be and should not be used by anyone other than these specified parties.

**ROBERT A. HULSART AND COMPANY**

June 20, 2006

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

	<b><u>Ref.</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2005</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2004</u></b>
<b><u>Assets</u></b>			
Cash and Cash Equivalents	A-4,5	\$ 144,002,025.71	128,231,892.52
Change Funds	A-5a	630.00	630.00
Total Cash and Cash Equivalents		<u>144,002,655.71</u>	<u>128,232,522.52</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	A-7	3,795,499.67	4,620,585.32
Revenue Accounts Receivable	A-8	8,334,832.46	9,628,859.39
Total Receivables with Full Reserves		<u>12,130,332.13</u>	<u>14,249,444.71</u>
Deferred Charges -Emergency Appropriation	A-9b	<u>300,000.00</u>	
Total Assets		<u>\$ 156,432,987.84</u>	<u>142,481,967.23</u>
<b><u>Liabilities, Reserves and Fund Balance</u></b>			
Cash Liabilities:			
Appropriation Reserves	A-3	\$ 18,697,692.21	14,874,203.95
Appropriation Reserves - PERS	A-3	400,000.00	900,000.00
Appropriation Reserves - PFRS	A-3	800,000.00	1,800,000.00
Encumbrances	A-3	26,581,242.29	25,150,022.17
Due State of N.J. - Realty Transfer Fees	A-11	8,496,642.51	4,050,708.48
Contractors' Retainage	A-12	19,653.00	19,653.00
Accounts Payable	A-13	3,949,862.79	2,613,647.49
Reserve for Arbitrage Rebates	A-9A	155,721.17	132,224.62
Total Cash Liabilities		<u>59,100,813.97</u>	<u>49,540,459.71</u>
Reserve for Receivables		12,130,332.13	14,249,444.71
Fund Balance	A-1	<u>85,201,841.74</u>	<u>78,692,062.81</u>
		<u>97,332,173.87</u>	<u>92,941,507.52</u>
Total Liabilities and Reserves		<u>\$ 156,432,987.84</u>	<u>142,481,967.23</u>

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

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

	<b><u>Ref.</u></b>	<b><u>Year 2005</u></b>	<b><u>Year 2004</u></b>
<b><u>Revenue and Other Income</u></b>			
Fund Balance Utilized	A-2	\$ 42,000,000.00	41,000,000.00
Miscellaneous Revenue Anticipated	A-2	162,262,786.63	145,700,909.59
Receipts from Current Taxes	A-2,6	269,650,000.00	260,752,374.00
Non-Budget Revenue	A-2	19,473,200.57	19,729,814.27
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-10	11,872,567.33	11,209,366.26
Current Appropriations Cancelled	A-3	417.72	198,346.09
Adjustments to Accounts Payable	A-13	168,247.65	174,803.14
Deferred Charges - Emergency Appropriation	A-9B	300,000.00	
Total Revenue and Other Income		<u>505,727,219.90</u>	<u>478,765,613.35</u>
<b><u>Expenditures</u></b>			
Budget Appropriations	A-3	<u>457,217,440.97</u>	<u>434,735,137.35</u>
Excess in Revenue		48,509,778.93	44,030,476.00
Fund Balance, Beginning of Year	A	<u>78,692,062.81</u>	<u>75,661,586.81</u>
		127,201,841.74	119,692,062.81
Less: Utilized as Revenue	A-2	<u>42,000,000.00</u>	<u>41,000,000.00</u>
Fund Balance, End of Year	A	<u>\$ 85,201,841.74</u>	<u>78,692,062.81</u>

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



**COUNTY OF MONMOUTH**

**CURRENT FUND**

**STATEMENT OF REVENUES**

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

**Exhibit A-2**

**Sheet 1 of 12**

	<b><u>Ref.</u></b>	<b><u>Anticipated Revenue</u></b>	<b><u>Realized</u></b>	<b><u>Excess or (Deficit)</u></b>
Surplus Anticipated	A-1	<u>\$ 42,000,000.00</u>	<u>42,000,000.00</u>	
<b><u>Miscellaneous Revenues - Local Revenues</u></b>				
County Clerk		14,025,000.00	14,416,228.72	391,228.72
Surrogate		300,000.00	586,753.09	286,753.09
Sheriff		900,000.00	1,502,202.69	602,202.69
Interest on Investments and Deposits		3,700,000.00	10,472,163.29	6,772,163.29
Parks and Recreation		6,300,000.00	6,306,851.31	6,851.31
M.C. County Care Center - Geraldine L. Thompson Division		9,600,000.00	9,935,254.77	335,254.77
M.C. County Care Center - John L. Montgomery Division		13,200,000.00	13,369,862.66	169,862.66
Data Processing - Board of Social Services		110,000.00	111,469.00	1,469.00
Receipts, Rental of County Owned Properties		300,000.00	469,008.72	169,008.72
Indirect Cost Recovery		1,000,000.00	1,404,602.21	404,602.21
USDA Reimbursement, Youth Detention Center		30,000.00	41,757.24	11,757.24
Maintenance in Lieu of Rent, Division of Social Services		1,126,020.00	1,126,021.92	1.92
Recovery of Fringe Benefits		4,650,000.00	4,914,356.47	264,356.47
Lease, Workmen's Compensation Court		100,000.00	114,879.96	14,879.96
Intoxicated Driver Resource Center		125,000.00	220,605.00	95,605.00
Division of Social Services		2,163,961.00	3,534,939.46	1,370,978.46
Total Local Revenues		<u>57,629,981.00</u>	<u>68,526,956.51</u>	<u>10,896,975.51</u>

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

**COUNTY OF MONMOUTH**

**CURRENT FUND**

**STATEMENT OF REVENUES**

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

Exhibit A-2

Sheet 2 of 12

	<b><u>Ref.</u></b>	<b><u>Anticipated Revenue</u></b>	<b><u>Realized</u></b>	<b><u>Excess or (Deficit)</u></b>
<b><u>Miscellaneous Revenues - State Aid</u></b>				
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-3,8	3,281,515.00	3,281,515.00	
Reimbursement, Mental Health Administrator's Salary		12,000.00	9,000.00	(3,000.00)
Reimbursement, State Inmates at Correctional Institution		1,800,000.00	2,006,605.00	206,605.00
Division of Economic Assistance - Earned Income Credit		16,500,000.00	23,215,376.00	6,715,376.00
Total State Aid		<u>21,593,515.00</u>	<u>28,512,496.00</u>	<u>6,918,981.00</u>
 <b><u>Miscellaneous Revenues - State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities</u></b>				
<b><u>Social and Welfare Services (C. 66, P.L. 1990)</u></b>				
Division of Youth and Family Services		2,194,019.00	2,194,019.00	
Supplemental Social Security Income		886,039.00	1,007,489.00	121,450.00
<b><u>Psychiatric Facilities (C.73, P.L. 1990)</u></b>				
Maintenance of Patients in State Institutions for:				
Mental Diseases		4,879,571.00	4,879,571.00	
Mentally Retarded		10,175,466.00	10,175,466.00	
Board of County Patients in State and Other Institutions		6,406.00	354,014.53	347,608.53
Total - State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		<u>18,141,501.00</u>	<u>18,610,559.53</u>	<u>469,058.53</u>

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

**COUNTY OF MONMOUTH**

**CURRENT FUND**

**STATEMENT OF REVENUES**

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

Exhibit A-2

Sheet 3 of 12

	<b><u>Ref.</u></b>	<b><u>Anticipated Revenue</u></b>	<b><u>Realized</u></b>	<b><u>Excess or (Deficit)</u></b>
<b><u>Miscellaneous Revenues - Special Items of General Revenue</u></b>				
<b><u>Anticipated with Prior Written Consent of the Director of</u></b>				
<b><u>Local Government Services - Public and Private Revenues</u></b>				
<b><u>Offset with Appropriations</u></b>				
<b><u>State of New Jersey - Department of Health and Senior Services</u></b>				
Monmouth County Office on Aging Comprehensive Area Plan Grant		4,011,905.00	4,011,905.00	
CAP/NJEH Medicaid Case Management		830,000.00	830,000.00	
Alcoholism Services Plan - CY 2005, 05-535-ADA-C-0		1,157,651.00	1,157,651.00	
Topoff 3 Exercise, CY2005		20,000.00	20,000.00	
<b><u>State of New Jersey - Governor's Council on Alcohol</u></b>				
<b><u>and Drug Abuse</u></b>				
Alliance Prevention - CY 2005		684,596.00	684,596.00	
<b><u>State of New Jersey - Department of Community Affairs</u></b>				
Recreational Opportunities for Individuals with Disabilities - CY 2005		30,000.00	30,000.00	
Prevention of Homelessness(Linkages) - FFY 2005		50,000.00	50,000.00	
Smart Future Planning Grant,Atlantic Coast, #05-0039-00		174,000.00	174,000.00	
LICAR Program, #04-4272-00		22,500.00	22,500.00	
<b><u>State of New Jersey - New Jersey Transit Corporation</u></b>				
FTA - JARC Route 35 Shuttle - FY 2003		60,000.00	60,000.00	
FTA - Section 5311 - FY 2006		146,828.00	146,828.00	
Senior Citizen and Disabled Resident Transportation Program (CASINO) - CY 2005		1,484,716.00	1,484,716.00	
Timetable Distribution - FY 2006		10,000.00	10,000.00	
Work First New Jersey - CY 2006 Project Income		9,400.16	9,400.16	

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

**COUNTY OF MONMOUTH**

**CURRENT FUND**

**STATEMENT OF REVENUES**

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

Exhibit A-2

Sheet 4 of 12

<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<b><u>Miscellaneous Revenues - Special Items of General Revenue</u></b>			
<b><u>Anticipated with Prior Written Consent of the Director of</u></b>			
<b><u>Local Government Services - Public and Private Revenues</u></b>			
<b><u>Offset with Appropriations - (Continued)</u></b>			
<b><u>State of New Jersey - Division of Vocational Rehabilitation Services</u></b>			
Brokered Employment Transportation - CY2006 Project Income	10,929.90	10,929.90	
<b><u>North Jersey Transportation Planning Program - FY 2006</u></b>			
NJIT - Sub-Regional Transportation Planning Program - FY 2006	99,057.60	99,057.60	
NJIT - Route 79, FY2006-2007	180,000.00	180,000.00	
Compton's Creek Dredging, DB#01309, FY 2005	1,200,000.00	1,200,000.00	
<b><u>State of New Jersey - Department of Transportation</u></b>			
TTF - 2006 Annual Transportation Program	4,534,000.00	4,534,000.00	
CR 537 Corridor Sec. A, STP -0023(102)PE	589,921.00	589,921.00	
S34 & Lloyd Road Project, FY 05-08	2,325,000.00	2,325,000.00	
<b><u>State of New Jersey - Department of Human Services</u></b>			
DYFS:			
Youth Detention Center - CY 2005 - 05BFNC	39,624.00	39,624.00	
Human Services Advisory Council - CY 2005 - 05AVNC	64,754.00	64,754.00	
Family Court, Grants-In-Aid - CY 2005 - 05CNCC	7,453.00	7,453.00	
DFD:			
Special Initiative and Transportation - FY 2006	644,498.00	644,498.00	
Title IV-D Reimbursement Agreement - FFY 2005	28,033.04	28,033.04	
Title IV-D Reimbursement Agreement - FFY 2006	374,271.63	374,271.63	
Social Services for the Homeless - CY 2005 - SH05013	759,960.00	759,960.00	

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

**COUNTY OF MONMOUTH**

**CURRENT FUND**

**STATEMENT OF REVENUES**

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

**Exhibit A-2**

**Sheet 5 of 12**

<b><u>Ref.</u></b>	<b><u>Anticipated Revenue</u></b>	<b><u>Realized</u></b>	<b><u>Excess or (Deficit)</u></b>
<b><u>Miscellaneous Revenues - Special Items of General Revenue</u></b>			
<b><u>Anticipated with Prior Written Consent of the Director of</u></b>			
<b><u>Local Government Services - Public and Private Revenues</u></b>			
<b><u>Offset with Appropriations - (Continued)</u></b>			
<b><u>State of New Jersey - Department of Human Services (Continued)</u></b>			
DMHS:			
Mental Health Board FY 2006	6,000.00	6,000.00	
Project Transition/Path - CY 2003 - Project Income	3,063.75	3,063.75	
Project Transition/Path - CY 2005 - S1202039	382,782.00	382,782.00	
CIACC / CART - CY 2005, 20213	42,513.00	42,513.00	
<b><u>State of New Jersey - Division of Law &amp; Public Safety</u></b>			
DCJ - Victim Assistance, VOCA, FFY 2004, V-13-04	150,025.00	150,025.00	
DCJ - SANE, V-36-03S	2,400.00	2,400.00	
DCJ - SANE/SART, V-13-05	64,114.00	64,114.00	
DCJ - Multi-Jurisdictional Narcotics Task Force - CY 2005	100,014.00	100,014.00	
DCJ - Meagan's Law, LLE-13-03, FFY 2003	34,571.00	34,571.00	
DCJ - Meagan's Law, LLE-15-04, FFY 2004	12,226.00	12,226.00	
DCJ - LLEBG - DNA Collection, LLE-26-04, FFY 2005	10,200.00	10,200.00	
DCJ - Project Vision, FY 20056, PV-05-04	50,000.00	50,000.00	
DCJ - Body Armor Replacement Fund - FY 2004	50,211.26	50,211.26	
DCJ - Body Armor Replacement Fund - FY 2005	49,021.79	49,021.79	
DCJ - LEOTEF - FY 2004	27,580.00	27,580.00	
DCJ - Community Justice Program, #DE-16-C8-03	71,428.00	71,428.00	

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

**COUNTY OF MONMOUTH**

**CURRENT FUND**

**STATEMENT OF REVENUES**

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

**Exhibit A-2**

**Sheet 6 of 12**

	<b><u>Ref.</u></b>	<b><u>Anticipated Revenue</u></b>	<b><u>Realized</u></b>	<b><u>Excess or (Deficit)</u></b>
<b><u>Miscellaneous Revenues - Special Items of General Revenue</u></b>				
<b><u>Anticipated with Prior Written Consent of the Director of</u></b>				
<b><u>Local Government Services - Public and Private Revenues</u></b>				
<b><u>Offset with Appropriations - (Continued)</u></b>				
<b><u>State of New Jersey - Division of Law and Public Safety (Continued)</u></b>				
NCHIP - Photo Capture, 2004-RU-BX-K058		22,903.20	22,903.20	
DSP - Homeland Security Regional Project Grant, - FY 2005		365,000.00	365,000.00	
DSP - Homeland Security Grant Program (HSGP) - FY 2004		23,300.00	23,300.00	
DSP - Homeland Security Grant Program (HSGP) - FY 2005		734,235.00	734,235.00	
DSP - OEM, Improvement Exercise, FY 2004		24,966.00	24,966.00	
DSP - Hazardous Materials Exercise Program (HMEP), FY 2005		3,118.00	3,118.00	
DHTS - Safe Cargo, 0P05-45-01-04		3,000.00	3,000.00	
DHTS - Underage Alcohol Enforcement - CY 2005		28,600.00	28,600.00	
JJC - State / Community Partnership - CY 2004 - SCP-PM/PS-04-13		432,624.00	432,624.00	
JJC - Family Court - CY 2005, FC-PS-05-13		174,242.00	174,242.00	
JJC - Juvenile Accountability Incentive Block Grant - FFY 2004 - Year 7-04-1		59,725.00	59,725.00	
JJC - Juvenile Accountability Incentive Block Grant - FFY 2001, (Eatontown), 4-01-1		5,473.00	5,473.00	
JJC - MCYDC, SFEA, FY 2005		234,000.00	234,000.00	
<b><u>State of New Jersey - Department of Treasury</u></b>				
DA - Monmouth County Child Advocacy Center, SFY 2005		125,000.00	125,000.00	
<b><u>State of New Jersey - Department of Environmental Protection</u></b>				
Clean Communities Program - CY 2005		64,314.83	64,314.83	
Recycling Program - REC-94-13 - Project Income		6,752.44	6,752.44	
Municipal Stormwater Regulation Program, WQ04-335		10,000.00	10,000.00	
<b><u>State of New Jersey - Department of Labor and Workforce Development</u></b>				
Workforce Investment Act - PY 2004		46,237.87	46,237.87	
Workforce Investment Act - PY 2005		4,501,731.00	4,501,731.00	

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

**COUNTY OF MONMOUTH**

**CURRENT FUND**

**STATEMENT OF REVENUES**

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

Exhibit A-2

Sheet 7 of 12

<b><u>Ref.</u></b>	<b><u>Anticipated Revenue</u></b>	<b><u>Realized</u></b>	<b><u>Excess or (Deficit)</u></b>
<b><u>Miscellaneous Revenues - Special Items of General Revenue</u></b>			
<b><u>Anticipated with Prior Written Consent of the Director of</u></b>			
<b><u>Local Government Services - Public and Private Revenues</u></b>			
<b><u>Offset with Appropriations - (Continued)</u></b>			
<b><u>State of New Jersey - Division of Archive and Records Management</u></b>			
PARIS Grants Program	1,498,565.00	1,498,565.00	
<b><u>State of New Jersey - Office of Information Technology</u></b>			
OETS - 911 Cordinator, FY 2004	11,111.00	11,111.00	
OETS - 911 Cordinator, FY 2005	24,998.40	24,998.40	
OETS -9-1-1 PSAP General Assistance, FY 2005	250,000.00	250,000.00	
OETS -9-1-1 PSAP Equipment, FY 2005	531,545.00	531,545.00	
<b><u>State of New Jersey - Historic Trust</u></b>			
Seabrook Wilson House, 2002.2093	574,378.00	574,378.00	
<b><u>United States - Department of Housing and Urban Development</u></b>			
Housing Counseling, HC05-0398-096-FY 2005	30,471.00	30,471.00	
Township of Woodbridge - HOPWA - 2005	427,993.00	427,993.00	
<b><u>Food Bank of Monmouth and Ocean Counties</u></b>			
Youth Farmstand - CY 2004	2,589.25	2,589.25	
<b><u>Naval Weapons Station Earle</u></b>			
M.C Mosquito Extermination Commission, ISA, FY 2004	10,500.00	10,500.00	
M.C Mosquito Extermination Commission, ISA, FY 2005	12,800.00	12,800.00	
<b><u>Gateway National Recreation Area - Sandy Hook</u></b>			
M.C Mosquito Extermination Commission, ISA, FY 2005	6,036.52	6,036.52	
<b><u>Keyport Marine Basin, Inc.</u></b>			
M.C Mosquito Extermination Commission, ISA, FY 2005	5,000.00	5,000.00	
<b><u>County Clerks - Interlocal Service Agreements (ISA's)</u></b>			
DSMS (Document Summary Management Sy	50,000.00	50,000.00	

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

**COUNTY OF MONMOUTH**

**CURRENT FUND**

**STATEMENT OF REVENUES**

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

Exhibit A-2

Sheet 8 of 12

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<b><u>Miscellaneous Revenues - Special Items of General Revenue</u></b>				
<b><u>Anticipated with Prior Written Consent of the Director of</u></b>				
<b><u>Local Government Services - Public and Private Revenues</u></b>				
<b><u>Offset with Appropriations - (Continued)</u></b>				
Program Development Grant - CY 2005		5,000.00	5,000.00	
<b><u>Donations</u></b>				
Monmouth County Sheriff's K-9 Unit		150.00	150.00	
<b><u>Minneapolis Medical Research Foundation</u></b>				
SANE/SART, Online Project, 27-60-101014		2,898.00	2,898.00	
Total - Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations		<u>30,914,505.64</u>	<u>30,914,505.64</u>	<u></u>

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



**COUNTY OF MONMOUTH**

**CURRENT FUND**

**STATEMENT OF REVENUES**

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

Exhibit A-2

Sheet 9 of 12

	<u>Ref.</u>	<u>Anticipated Revenue</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<b><u>Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</u></b>				
<b><u>Constitutional Officers - Increased Fees (P.L. 2001, C. 370)</u></b>				
County Clerk		5,800,000.00	4,846,572.30	(953,427.70)
Surrogate		205,000.00	186,887.00	(18,113.00)
Sheriff		491,000.00	172,871.32	(318,128.68)
Motor Vehicle Fines (N.J.S.A. 39:5-41)		2,956,938.33	2,956,938.33	
Monmouth County Reclamation Center Utility - Equipment Leases		4,500,000.00	4,500,000.00	
Pension Reserve		1,500,000.00	1,500,000.00	
Division of Social Services - Early Retirement Incentive Principal		1,535,000.00	1,535,000.00	
Total - Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items		16,987,938.33	15,698,268.95	(1,289,669.38)
Total Miscellaneous Revenues	A-1	145,267,440.97	162,262,786.63	16,995,345.66
Subtotal General Revenues		187,267,440.97	204,262,786.63	16,995,345.66
Amount to be Raised by Taxation - County Purpose Tax	A-1	269,650,000.00	269,650,000.00	
Total General Revenues		456,917,440.97	473,912,786.63	16,995,345.66
Non Budget Revenues	A-1			-
Total Revenues		<u>\$ 456,917,440.97</u>	<u>473,912,786.63</u>	<u>16,995,345.66</u>

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

**COUNTY OF MONMOUTH****CURRENT FUND****Exhibit A-2****STATEMENT OF REVENUES****Sheet 10 of 12****YEAR ENDED DECEMBER 31, 2005****STATUTORY BASIS****Ref.****Miscellaneous Revenue Not Anticipated**

Garnishment Service Charge	\$ 7,438.14
Rent from Newspaper Receipt Booth	480.00
Voter Registration - labels and tapes	13,096.40
Construction Board of Appeals	2,700.00
Pay Telephone Station Commissions	449,033.26
Interest Parks Department	16,033.63
Engineers Plans and Specifications	5,881.50
Vending Machine Commissions	19,315.82
Interest on Late Payment of Taxes	151.41
Autopsy Fees	2,076.00
Planning Board Receipts	18,534.13
Miscellaneous Unanticipated Revenues	52,347.08
Sale of Election Maps	255.00
Judgments	2,825.61
MCHS - Annual Conference/Reception	385.00
Salary and Fringe Reimbursements	186,365.08
Interest - Sheriff's Account	120,340.16
Damages to County Property	52,477.73
Purchase of Lists, Records, etc.	644.20
Auction Sales	126,075.00
Inmate Transportation	54,803.00
Payment in Lieu of Taxes	2,530.00
Sale of County Merchandise, Property, etc.	839,678.28
Permit Fees	14,650.00
Appropriation Refunds	1,315,713.38
Appropriation Refunds - Agricultural Easements	221,118.98
Unanticipated Grant Receipts	137,021.88
Insurance Reimbursements	337,011.54
Telephone Refunds	689.99
MC Police Computer	139,024.40
Copier Receipts	51,410.13
Uniform Fire Code Permit Fees	1,636.00
Fire Academy - Course Requirements	900.00

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

**COUNTY OF MONMOUTH****CURRENT FUND****Exhibit A-2****STATEMENT OF REVENUES****Sheet 11 of 12****YEAR ENDED DECEMBER 31, 2005****STATUTORY BASIS****Ref.**

Planning Board:	
Site Plan Revision Fees	42,073.32
Site Plan Inspection Fees	30,830.66
Subdivision Initial Application Fees	169,752.00
Special Events	13,888.00
Reimbursement for Motor Pool	138,275.26
Reimbursement for Single Audit Costs	42,039.63
Information Services Costs - Mod IV Tax System	100,000.00
Consumer Affairs - US CPSC Recall	600.00
Board of Elections- State Reimbursement	452,437.50
Comm. Reg. Elections - Twp. Reimb. (Ch. 278/95)	105,904.93
County Clerk Election - Twp. Reimb. (Ch. 278/95)	14,364.42
Board of Elections- Twp. Reimb. (Ch. 278/95)	38,089.11
Probation Fines	43,684.41
Information Services - Print Shop Reimbursement	164,952.15
Bail Bond Forfeitures	485,005.00
Juror Compensation Fund	17,786.00
County Clerk - Archives Day	2,598.00
Interest on County Clerk's Account	100,962.52
Office of Emerg. Mgt. - State Reimb.	32,000.00
Probation - Sheriff Labor Assistance Prog. (SLAP)	1,183.00
Voting Machine Rentals	3,352.86
NJAOC - Service Agreements	499,092.00
Primary Election - Postage Reimbursement	39,926.69
MCDOT - Howell Township Agreement	32,000.00
MC DOT - Agency Receipts	720,209.13
Police Academy - Tuition	129,401.00
911 Program, Police Radio - Municipal Receipts	997,336.79
MCPO - Guns for Cash Program	1,545.00
MCPO - Restitution Collections	1,480.86
Employee Fines / Fees	13,227.34

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

**COUNTY OF MONMOUTH****CURRENT FUND****STATEMENT OF REVENUES****YEAR ENDED DECEMBER 31, 2005****STATUTORY BASIS****Exhibit A-2****Sheet 12 of 12****Ref.**

MCPO - USDOJ, DEA Reimb.		38,036.83
MCCI - Inmate Fees		222,686.98
MCCI - SSA Reimbursement		46,000.00
MCCI - Inmate Medical Co-Pay Program		26,250.96
MCCI - Donations		300.00
MCCI - Western Union Commissions		1,497.00
Energy Rebates		71,775.00
NJDHS/DYFS-Project Open House Reimbursement		8,799.12
GIS A/R Munic/Others - Excess		38,426.00
Licensing Agreements - Fiber Optics Cables		30,569.00
MCCI - Inmate Commissary Account		243,676.61
DJP Treas. - SCAAP		145,362.00
Reimbursements - Federal Inmates at Correction Center		5,139,600.00
Bayshore Ferry - Food/Beverage Concession		2,282.67
Bayshore Ferry - Rent		118,662.25
FEMA/State of NJ - Disaster Reimbursement		332.43
MCPO - MDT Conference		1,150.00
MCPO - County Emergency Response Team		32,000.00
MCDSS:		
Fed. Parent Locator Fees		18.00
Miscellaneous Unanticipated Revenue		57,088.51
Salary & Fringe Reimbursements		1,136.58
Jury Duty/Employee S & W Reimbursement		325.00
Total Amount of Miscellaneous Revenues Not Anticipated	A-4	14,852,615.25
County Added and Omitted Taxes	A-7	4,620,585.32
	A-1	<u>\$19,473,200.57</u>

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

**COUNTY OF MONMOUTH**  
**STATEMENT OF EXPENDITURES - CURRENT FUND**  
**YEAR ENDED DECEMBER 31, 2005**

Exhibit A-3

Sheet 1 of 19

**STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>General Government</u></b>					
Office of County Administrator					
Salaries and Wages	\$ 429,603.00	429,603.00	429,528.88	74.12	
Other Expenses	213,379.00	213,379.00	132,410.20	80,968.80	
Research, Technical and Consulting Services					
Other Expenses	1,500,000.00	1,460,000.00	1,248,067.01	211,932.99	
Purchasing Department					
Salaries and Wages	658,115.00	676,115.00	673,726.69	2,388.31	
Other Expenses	29,852.00	29,852.00	25,195.60	4,656.40	
Public Information					
Salaries and Wages	162,124.00	145,124.00	144,365.98	758.02	
Other Expenses	26,475.00	26,475.00	21,095.13	5,379.87	
Personnel Department					
Salaries and Wages	1,083,840.00	983,840.00	959,798.59	24,041.41	
Other Expenses	123,614.00	123,614.00	86,709.18	36,904.82	
Youth Employment Program					
Salaries and Wages	369,600.00	369,600.00	346,353.82	23,246.18	
Board of Chosen Freeholders					
Salaries and Wages	151,000.00	151,000.00	149,653.52	1,346.48	
Other Expenses	4,144.00	4,144.00	937.79	3,206.21	
Clerk of the Board					
Salaries and Wages	524,238.00	548,238.00	544,414.39	3,823.61	
Other Expenses	72,600.00	72,600.00	57,189.07	15,410.93	

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

**COUNTY OF MONMOUTH**  
**STATEMENT OF EXPENDITURES - CURRENT FUND**  
**YEAR ENDED DECEMBER 31, 2005**

Exhibit A-3

Sheet 2 of 19

**STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
County Clerk-Elections					
Salaries and Wages	155,044.00	143,044.00	134,530.52	8,513.48	
Other Expenses	41,800.00	41,800.00	22,710.84	19,089.16	
Office of the County Clerk					
Salaries and Wages	2,669,490.00	2,598,990.00	2,592,711.86	6,278.14	
Other Expenses	319,058.00	319,058.00	287,267.04	31,790.96	
Superintendent of Elections					
Salaries and Wages	1,359,435.00	1,359,435.00	1,334,957.23	24,477.77	
Other Expenses	348,500.00	348,500.00	286,405.03	62,094.97	
Board of Elections					
Salaries and Wages	1,116,640.00	1,125,640.00	1,094,844.51	30,795.49	
Other Expenses	185,825.00	185,825.00	122,565.93	63,259.07	
Finance Department					
Salaries and Wages	1,133,128.00	1,133,128.00	1,122,913.46	10,214.54	
Other Expenses	220,250.00	260,250.00	186,595.40	73,654.60	
Indirect Cost Allocation Plan - Other Expenses	22,000.00	22,000.00	19,500.00	2,500.00	
Audit Services - Other Expenses	130,000.00	130,000.00	124,000.00	6,000.00	
Department of Information Services					
Salaries and Wages	2,347,570.00	2,419,570.00	2,404,184.09	15,385.91	
Other Expenses	2,720,405.00	2,720,405.00	2,654,711.13	65,693.87	
Board of Taxation					
Salaries and Wages	294,999.00	311,999.00	309,614.50	2,384.50	
Other Expenses	11,551.00	11,551.00	9,160.89	2,390.11	
Office of the County Counsel - Other Expenses	2,300,000.00	2,425,000.00	2,410,563.54	14,436.46	

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

**COUNTY OF MONMOUTH**

**STATEMENT OF EXPENDITURES - CURRENT FUND**

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

Exhibit A-3

Sheet 3 of 19

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
Office of County Adjuster					
Salaries and Wages	108,816.00	114,816.00	112,002.17	2,813.83	
Other Expenses	138,997.00	155,997.00	155,774.01	222.99	
County Surrogate					
Salaries and Wages	723,523.00	741,523.00	725,527.01	15,995.99	
Other Expenses	12,663.00	12,663.00	12,188.53	474.47	
County Engineer					
Salaries and Wages	3,375,069.00	3,524,069.00	3,523,407.33	661.67	
Other Expenses	318,951.00	318,951.00	287,887.03	31,063.97	
Economic Development & Tourism					
Salaries and Wages	383,643.00	388,643.00	386,851.39	1,791.61	
Other Expenses	71,760.00	71,760.00	64,987.49	6,772.51	
Historical Commission					
Salaries and Wages	23,150.00	23,150.00	23,013.36	136.64	
Other Expenses	304,670.00	304,670.00	288,541.23	16,128.77	
Total - General Government Functions	<u>26,185,521.00</u>	<u>26,446,021.00</u>	<u>25,516,861.37</u>	<u>929,159.63</u>	
<b><u>Land Use Administration</u></b>					
Planning Board (N.J.S.40A:27-3)					
Salaries and Wages	1,457,414.00	1,457,414.00	1,454,835.86	2,578.14	
Other Expenses	156,101.00	156,101.00	106,305.98	49,795.02	
Contribution to Soil Conservation District (N.J.S. 4:24(1))					
Other Expenses	4,600.00	4,600.00	4,600.00		
Total Land Use Administration	<u>1,618,115.00</u>	<u>1,618,115.00</u>	<u>1,565,741.84</u>	<u>52,373.16</u>	

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

**COUNTY OF MONMOUTH**  
**STATEMENT OF EXPENDITURES - CURRENT FUND**  
**YEAR ENDED DECEMBER 31, 2005**

Exhibit A-3

Sheet 4 of 19

**STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>Code Enforcement and Administration</u></b>					
Weights and Measures					
Salaries and Wages	376,351.00	378,351.00	375,344.23	3,006.77	
Other Expenses	2,925.00	2,925.00	2,322.67	602.33	
Total Code Enforcement and Administration	<u>379,276.00</u>	<u>381,276.00</u>	<u>377,666.90</u>	<u>3,609.10</u>	
<b><u>Insurance</u></b>					
Other Insurance Premiums					
Other Expenses	4,300,000.00	4,300,000.00	3,642,907.25	657,092.75	
Worker's Compensation					
Other Expenses	5,600,000.00	5,600,000.00	3,491,677.11	2,108,322.89	
Group Insurance Plan					
Other Expenses	33,115,000.00	35,265,000.00	34,124,165.95	1,140,834.05	
Unemployment Compensation Insurance (N.J.S.A.43:21-3 et seq)					
Other Expenses	200,000.00	200,000.00	200,000.00		
Total Insurance	<u>43,215,000.00</u>	<u>45,365,000.00</u>	<u>41,458,750.31</u>	<u>3,906,249.69</u>	
<b><u>Public Safety Functions</u></b>					
Sheriff's Office - Police Radio					
Salaries and Wages	2,618,356.00	2,897,356.00	2,853,822.39	43,533.61	
Other Expenses	290,052.00	290,052.00	254,800.60	35,251.40	
Police Computer					
Salaries and Wages	427,229.00	427,229.00	416,859.69	10,369.31	
Other Expenses	420,780.00	420,780.00	358,317.16	62,462.84	
Office of Emergency Management					
Salaries and Wages	290,916.00	306,916.00	295,325.73	11,590.27	
Other Expenses	7,462.00	7,462.00	6,765.73	696.27	

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



**COUNTY OF MONMOUTH**  
**STATEMENT OF EXPENDITURES - CURRENT FUND**  
**YEAR ENDED DECEMBER 31, 2005**

Exhibit A-3

Sheet 5 of 19

**STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>Public Safety Functions(Continued)</u></b>					
Department of Consumer Affairs					
Salaries and Wages	310,246.00	295,246.00	290,356.42	4,889.58	
Other Expenses	6,418.00	6,418.00	4,465.52	1,952.48	
Medical Examiner					
Salaries and Wages	742,166.00	776,166.00	773,994.08	2,171.92	
Other Expenses	253,771.00	253,771.00	222,362.50	31,408.50	
Aid to Volunteer Rescue and Ambulance Squads (N.J.S. 40:5-2)				-	
Other Expenses	17,400.00	17,400.00	15,300.00	2,100.00	
Sheriff's Office					
Salaries and Wages	8,309,646.00	9,343,646.00	9,229,397.73	114,248.27	
Other Expenses	277,366.00	277,366.00	260,031.10	17,334.90	
Office of the County Prosecutor					
Salaries and Wages	18,948,624.00	19,612,624.00	19,523,015.01	89,608.99	
Other Expenses	1,412,674.00	1,443,674.00	1,319,626.34	124,047.66	
Correctional Institution					
Salaries and Wages	29,661,595.00	31,810,095.00	31,625,560.31	184,534.69	
Other Expenses	10,051,785.00	10,051,785.00	9,609,454.17	442,330.83	
Youth Detention Center					
Salaries and Wages	4,282,847.00	4,082,847.00	4,011,426.91	71,420.09	
Other Expenses	445,082.00	445,082.00	259,417.81	185,664.19	
				-	

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

**COUNTY OF MONMOUTH**

Exhibit A-3

**STATEMENT OF EXPENDITURES - CURRENT FUND**

Sheet 6 of 19

**YEAR ENDED DECEMBER 31, 2005****STATUTORY BASIS**

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
<b><u>Public Safety Functions(Continued)</u></b>					
Fire Marshall (N.J.S. 40A:14-1)					
Salaries and Wages	517,252.00	554,252.00	539,924.88	14,327.12	
Other Expenses	60,323.00	60,323.00	59,353.79	969.21	
Police Academy and Firing Range					
Salaries and Wages	349,695.00	356,695.00	350,352.14	6,342.86	
Other Expenses	72,762.00	72,762.00	55,130.85	17,631.15	
Total Public Safety Functions	<u>79,774,447.00</u>	<u>83,809,947.00</u>	<u>82,335,060.86</u>	<u>1,474,886.14</u>	
<b><u>Public Works Functions</u></b>					
County Road Maintenance					
Salaries and Wages	5,403,982.00	5,518,982.00	5,417,399.77	101,582.23	
Other Expenses	1,242,400.00	1,242,400.00	1,172,499.37	69,900.63	
County Bridge Maintenance					
Salaries and Wages	1,885,448.00	2,087,448.00	2,076,739.00	10,709.00	
Other Expenses	170,882.00	170,882.00	127,950.10	42,931.90	
Director of Public Works and Engineering					
Salaries and Wages	286,821.00	350,821.00	350,312.30	508.70	
Other Expenses	1,100.00	1,100.00	467.01	632.99	
Shade Tree Commission					
Salaries and Wages	1,264,487.00	1,184,487.00	1,169,793.92	14,693.08	
Other Expenses	139,827.00	139,827.00	103,892.36	35,934.64	

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

**COUNTY OF MONMOUTH**  
**STATEMENT OF EXPENDITURES - CURRENT FUND**  
**YEAR ENDED DECEMBER 31, 2005**

Exhibit A-3

Sheet 7 of 19

**STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>Public Works Functions ( Continued)</u></b>					
Central Mail Room					
Salaries and Wages	196,241.00	196,241.00	192,647.93	3,593.07	
Other Expenses	988,150.00	988,150.00	872,258.79	115,891.21	
Buildings and Grounds					
Salaries and Wages	6,275,420.00	6,454,420.00	6,411,042.73	43,377.27	
Other Expenses	7,300,452.00	7,300,452.00	6,333,727.22	966,724.78	
Central Motor Pool					
Salaries and Wages	1,471,963.00	1,521,963.00	1,490,552.21	31,410.79	
Other Expenses	1,182,118.00	1,182,118.00	1,147,287.84	34,830.16	
Mosquito Extermination Commission (N.J.S. 26:9-13 et seq)					
Other Expenses	2,030,695.00	2,030,695.00	2,030,694.68	0.32	
Total Public Works Functions	<u>29,839,986.00</u>	<u>30,369,986.00</u>	<u>28,897,265.23</u>	<u>1,472,720.77</u>	
<b><u>Human Services and Health Functions</u></b>					
Division of Social Services Administration					
Salaries and Wages	22,157,114.00	22,157,114.00	21,121,728.95	1,035,385.05	
Other Expenses	19,596,429.00	19,596,429.00	17,892,189.38	1,704,239.62	
Assistance for Dependent Children - County Share					
Other Expenses	605,284.00	605,284.00	335,000.00	270,284.00	
Assistance for Social Security Recipients					
Other Expenses	886,039.00	886,039.00	837,000.00	49,039.00	
Monmouth County Department of Health Care Facilities					
Salaries and Wages	682,368.00	730,368.00	707,417.90	22,950.10	
Other Expenses	5,352,000.00	5,352,000.00	4,988,498.36	363,501.64	

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

**COUNTY OF MONMOUTH**

**STATEMENT OF EXPENDITURES - CURRENT FUND**

**YEAR ENDED DECEMBER 31, 2005**

**Exhibit A-3**

**Sheet 8 of 19**

**STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>Human Services and Health Functions (Continued)</u></b>					
Monmouth County Care Centers - Geraldine L. Thompson Division					
Salaries and Wages	7,174,692.00	7,070,692.00	7,059,766.29	10,925.71	
Monmouth County Care Centers - John L. Montgomery Division					
Salaries and Wages	8,761,171.00	8,661,171.00	8,630,017.97	31,153.03	
Division of Mental Health (N.J.S. 40A:5-29)					
Salaries and Wages	178,074.00	178,074.00	171,151.74	6,922.26	
Other Expenses	1,809,130.00	1,809,130.00	1,343,707.16	465,422.84	
New Jersey Division of Youth and Family Services - Other Expenses	2,194,019.00	2,194,019.00	2,194,019.00		
Department of Human Services					
Salaries and Wages	324,353.00	324,353.00	321,377.84	2,975.16	
Other Expenses	16,550.00	16,550.00	8,504.63	8,045.37	
Department of Transportation Subsidy Interim Emergency Bus Subsidy Law (N.J.S. 27-1A)					
Other Expenses	40,000.00	40,000.00	19,064.00	20,936.00	
Division on Planning and Resource Development					
Salaries and Wages	64,692.00	56,692.00	49,368.98	7,323.02	
Other Expenses	4,073.00	4,073.00	2,558.24	1,514.76	
Public Health Service (N.J.S. 40A:13-1)					
Other Expenses	1,504,422.00	1,504,422.00	1,360,815.00	143,607.00	
Office of Disabilities					
Salaries and Wages	90,036.00	60,036.00	58,426.43	1,609.57	
Other Expenses	4,325.00	4,325.00	2,056.54	2,268.46	
Aid to Disabilities (N.J.S. 40:23-8.11)					
Other Expenses	306,807.00	306,807.00	265,056.62	41,750.38	

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

**COUNTY OF MONMOUTH**

**STATEMENT OF EXPENDITURES - CURRENT FUND**

**YEAR ENDED DECEMBER 31, 2005**

**Exhibit A-3**

**Sheet 9 of 19**

**STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>Human Services and Health Functions (Continued)</u></b>					
Division of Alcohol and Drug Abuse Services (N.J.S. 40:9B-4)					
Salaries and Wages	159,696.00	166,696.00	165,837.35	858.65	
Other Expenses	693,992.00	693,992.00	518,094.57	175,897.43	
Intoxicated Driver Resource Center					
Salaries and Wages	124,451.00	131,451.00	130,664.66	786.34	
Other Expenses	34,678.00	34,678.00	24,664.73	10,013.27	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30:4 -79) County Share					
Other Expenses	1,485,998.00	1,485,998.00	1,485,998.00		
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S. 30:4 -79) State Share					
Other Expenses	4,783,078.00	4,783,078.00	4,783,078.00		
Maintenance of Patients in State Institutions for Developmental Disabilities (N.J.S. 30:4-79)					
Other Expenses	10,175,466.00	10,175,466.00	10,175,466.00		
War Veterans Burial and Grave Decorations					
Salaries and Wages	12,100.00	12,100.00	11,503.39	596.61	
Other Expenses	26,980.00	26,980.00	23,788.80	3,191.20	
Office on Aging					
Salaries and Wages	180,898.00	190,898.00	190,196.17	701.83	
Other Expenses	12,659.00	12,659.00	9,453.45	3,205.55	

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

**COUNTY OF MONMOUTH**

**STATEMENT OF EXPENDITURES - CURRENT FUND**

**YEAR ENDED DECEMBER 31, 2005**

**Exhibit A-3**

**Sheet 10 of 19**

**STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>Human Services and Health Functions (Continued)</u></b>					
Division of Transportation					
Salaries and Wages	652,147.00	558,147.00	509,275.84	48,871.16	
Other Expenses	1,183,532.00	1,183,532.00	1,108,808.10	74,723.90	
Environmental Health Act - Contractual (N.J.S. 26:3A2-21)					
Monmouth County Department of Health - Other Expenses	1,550,000.00	1,550,000.00	1,550,000.00		
Aid to Legal Aid Society - Other Expenses	17,500.00	17,500.00	17,500.00		
Youth, Education, Recreation & Welfare					
Other Expenses	161,262.00	161,262.00	143,111.35	18,150.65	
Total Human Services and Health Functions	<u>93,006,015.00</u>	<u>92,742,015.00</u>	<u>88,215,165.44</u>	<u>4,526,849.56</u>	
<b><u>Park and Recreation Functions</u></b>					
Department of Parks and Recreation					
Salaries and Wages	16,233,351.00	16,746,351.00	16,630,940.25	115,410.75	
Other Expenses	2,491,943.00	2,491,943.00	2,443,567.64	48,375.36	
Total Park and Recreation Functions	<u>18,725,294.00</u>	<u>19,238,294.00</u>	<u>19,074,507.89</u>	<u>163,786.11</u>	
<b><u>Education Functions</u></b>					
Aid to Monmouth County Audio Visual Aids Commission					
Other Expenses	6,722.00	6,722.00	6,722.00		
M.C. Community College Brookdale (N.J.S. 18A-64A)					
Other Expenses	25,362,478.00	25,362,478.00	25,362,478.00		
Reimbursement for Residents Attending Out of County					
Two Year Colleges (N.J.S. 18A-64A)					
Other Expenses	400,000.00	400,000.00	50,130.55	349,869.45	

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

**COUNTY OF MONMOUTH**

**STATEMENT OF EXPENDITURES - CURRENT FUND**

**YEAR ENDED DECEMBER 31, 2005**

**Exhibit A-3**

**Sheet 11 of 19**

**STATUTORY BASIS**

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
<b><u>Education Functions (Continued)</u></b>					
Cooperative Extension Service					
Salaries and Wages	349,590.00	357,590.00	352,311.44	5,278.56	
Other Expenses	78,823.00	78,823.00	58,974.01	19,848.99	
Vocational Schools					
Other Expenses	12,855,120.00	12,855,120.00	12,855,120.00		
Superintendent of Schools					
Salaries and Wages	386,710.00	402,710.00	401,266.80	1,443.20	
Other Expenses	19,528.00	19,528.00	14,733.52	4,794.48	
Total Education Functions	<u>39,458,971.00</u>	<u>39,482,971.00</u>	<u>39,101,736.32</u>	<u>381,234.68</u>	
<b><u>Other Common Operating Functions (Unclassified)</u></b>					
Accumulated leave Compensation					
Salaries and Wages	300,000.00	600,000.00	600,000.00		
Provision for Salary Adjustments and New Employees					
Salaries and Wages	6,051,000.00				
Total-Other Common Operating Functions (Unclassified)	<u>6,351,000.00</u>	<u>600,000.00</u>	<u>600,000.00</u>		
<b><u>Utility Expenses and Bulk Purchases</u></b>					
Telephone Exchange					
Other Expenses	9,075,000.00	9,075,000.00	8,025,647.18	1,049,352.82	
Total Utility Expenses and Bulk Purchases	<u>9,075,000.00</u>	<u>9,075,000.00</u>	<u>8,025,647.18</u>	<u>1,049,352.82</u>	
Subtotal Operations	<u>347,628,625.00</u>	<u>349,128,625.00</u>	<u>335,168,403.34</u>	<u>13,960,221.66</u>	

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

**COUNTY OF MONMOUTH**

**STATEMENT OF EXPENDITURES - CURRENT FUND**

**YEAR ENDED DECEMBER 31, 2005**

Exhibit A-3

Sheet 12 of 19

**STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>Public and Private Programs Offset by Revenues</u></b>					
<b><u>State of New Jersey Department of Health and Senior Services</u></b>					
Monmouth County Office on Aging Comprehensive Area Plan Grant	4,404,857.00	4,404,857.00	4,404,857.00		
CAP/NJEH Medicaid Case Management	830,000.00	830,000.00	830,000.00		
Alcoholism Services Plan - CY 2005, 05-535-ADA-C-0	1,157,651.00	1,157,651.00	1,157,651.00		
Topoff 3 Exercise, CY 2005	20,000.00	20,000.00	20,000.00		
<b><u>State of New Jersey Governor's Council on Alcohol and Drug Abuse</u></b>					
Alliance Prevention - CY 2005	684,596.00	684,596.00	684,596.00		
<b><u>State of New Jersey Department of Community Affairs</u></b>					
Recreational Opportunities Individuals W/ Disabilities - CY 2005	36,000.00	36,000.00	36,000.00		
Prevention of Homelessness (Linkages) - FFY 2005	50,000.00	50,000.00	50,000.00		
Smart Future Grant #05-0039-00	174,000.00	174,000.00	174,000.00		
LICAR Program, #04-4272-00	22,500.00	22,500.00	22,500.00		
<b><u>State of New Jersey - New Jersey Transit Corporation</u></b>					
M36 Supplemental Bus Subsidy	16,000.00	16,000.00	16,000.00		
FTA-JARC Route 35 Shuttle, FY 2003	120,000.00	120,000.00	120,000.00		
FTA-Section 5311 - FY 2006	195,171.00	195,171.00	195,171.00		
Senior Citizen and Disabled Resident Transportation Program (Casino) CY '05	1,484,716.00	1,484,716.00	1,484,716.00		
Timetable Distribution - FY 2006	16,714.00	16,714.00	16,714.00		
Work First New Jersey - CY2006 Project Income	9,400.16	9,400.16	9,400.16		
<b><u>State of New Jersey - Division of Vocational Rehabilitation Services</u></b>					
Brokered Employment Transportation, CY 2006 Project Income	10,929.90	10,929.90	10,929.90		

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



**COUNTY OF MONMOUTH**

**STATEMENT OF EXPENDITURES - CURRENT FUND**

**YEAR ENDED DECEMBER 31, 2005**

**Exhibit A-3**

**Sheet 13 of 19**

**STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>North Jersey Transportation Planning Authority</u></b>					
NJIT-Sub-Regional Transportation Planning Program FY 2006	123,822.00	123,822.00	123,822.00		
NJIT- UPWP, Route 79, FY 2006-2007	225,000.00	225,000.00	225,000.00		
Compton's Creek Dredging, DB#01309, FY 2005	1,200,000.00	1,200,000.00	1,200,000.00		
<b><u>State of New Jersey Department of Transportation</u></b>					
TTF - 2006 Annual Transportation Program	4,534,000.00	4,534,000.00	4,534,000.00		
Cr 537 Corridor Sec. A, STP-0023(102) PE	589,921.00	589,921.00	589,921.00		
SR 34 & Lloyd Road Project, FY05-08	2,325,000.00	2,325,000.00	2,325,000.00		
<b><u>State of New Jersey - Department of Human Services</u></b>					
DYFS - Youth Detention Center - CY 2005 - 05BFNC	66,311.00	66,311.00	66,311.00		
DYFS - Human Services Advisory Council - CY 2005 - 05AVNC	80,630.00	80,630.00	80,630.00		
DYFS - Family Court, Grants-In-Aid - CY 2005 - 05CNNC	7,453.00	7,453.00	7,453.00		
DFD - Special Initiative and Transportation -FY 2006	644,498.00	644,498.00	644,498.00		
DFD - Title IV-D Reimbursement Agreement - FFY 2005	28,033.04	28,033.04	28,033.04		
DFD - Title IV-D Reimbursement Agreement - FFY 2006	426,904.22	426,904.22	426,904.22		
DFD - Social Services for the Homeless CY 2005-SH05013	759,960.00	759,960.00	759,960.00		
DMHS - Mental Health Board - FY 2006	6,000.00	6,000.00	6,000.00		
DMHS - Project Transition/Path CY 2003 Project Income	3,063.75	3,063.75	3,063.75		
DMHS - Project Transition/Path CY 2005 S1202039	535,051.00	535,051.00	535,051.00		
DMHS - CIACC/CART - CY 2005, 20213	42,513.00	42,513.00	42,513.00		

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

**COUNTY OF MONMOUTH**

**STATEMENT OF EXPENDITURES - CURRENT FUND**

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

Exhibit A-3

Sheet 14 of 19

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>State of New Jersey - Division of Law and Public Safety</u></b>					
DCJ - Victim Assistance, VOCA, FFY 2004, V-13-04	150,025.00	150,025.00	150,025.00		
DCJ - SANE, V-36-03S	2,400.00	2,400.00	2,400.00		
DCJ - SANE/SART, FFY 2005, VS-13-05	64,114.00	64,114.00	64,114.00		
DCJ - Multi-Jurisdictional Narcotics Task Force- CY 2005	200,028.00	200,028.00	200,028.00		
DCJ - Meagen's Law, LLE-13-03, FFY 2003	38,412.00	38,412.00	38,412.00		
DCJ - Meagen's Law, LLE-13-03, FFY 2004	13,584.00	13,584.00	13,584.00		
DCJ - LLEBG - DNA Collection, LLE-36-04, FFY2005	10,200.00	10,200.00	10,200.00		
DCJ - Project Vision, FY 2005, PV-05-04	50,000.00	50,000.00	50,000.00		
DCJ - Body Armor Replacement Fund - FY 2004	50,211.26	50,211.26	50,211.26		
DCJ - Body Armor Replacement Fund - FY 2005	49,021.79	49,021.79	49,021.79		
DCJ - LEOTEF - SFY 2004	27,580.00	27,580.00	27,580.00		
DCJ - Community Justice Program, #DE-16-C8-03	95,237.00	95,237.00	95,237.00		
NCHIP - Photo Capture, 2004-RU-BX-K058	22,903.20	22,903.20	22,903.20		
DSP - Homeland Security Regional Project Grant, FY 2005	365,000.00	365,000.00	365,000.00		
DSP - Homeland Security Grant Program(HSGP), FY 2004	23,300.00	23,300.00	23,300.00		
DSP - Homeland Security Grant Program(HSGP), FY 2005	734,235.00	734,235.00	734,235.00		
DSP - OEM, Improvement Exercise, FY 2004	34,952.40	34,952.40	34,952.40		
DSP - Hazardous Materials Exercise Prog.(HMEP), FY 2005	3,118.00	3,118.00	3,118.00		
DHTS - Safe Cargo Project, OP05-45-01-04	3,000.00	3,000.00	3,000.00		
DHTS - Under Age Alcohol Enforcement, CY 2005	28,600.00	28,600.00	28,600.00		
JJC - State/Community Partnership, CY 2005, SCP-PM/PS-05-13	493,133.00	493,133.00	493,133.00		
JJC - Family Court - CY 2005, FC-PS-05-13	174,242.00	174,242.00	174,242.00		
JJC - JAIBG, FFY 2004 Year 7, 04-13	66,361.00	66,361.00	66,361.00		
JJC - JAIBG, FFY 2001 (Eatontown), 4-01-1	6,081.00	6,081.00	6,081.00		
JJC - MCYDC, SFEA, FY 2006	234,000.00	234,000.00	234,000.00		

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

**COUNTY OF MONMOUTH**

**STATEMENT OF EXPENDITURES - CURRENT FUND**

**YEAR ENDED DECEMBER 31, 2005**

**Exhibit A-3**

**Sheet 15 of 19**

**STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>State of New Jersey - Department of Treasury</u></b>					
DA - Monmouth County Child Advocacy Center, SFY 2005	125,000.00	125,000.00	125,000.00		
<b><u>State of New Jersey - Department of Environmental Protection</u></b>					
Clean Communities Program CY 2005	64,314.83	64,314.83	64,314.83		
Recycling Program - REC-94-13 Project Income	6,752.44	6,752.44	6,752.44		
Municipal Stormwater Regulation Program, WQ04/05-335	10,000.00	10,000.00	10,000.00		
<b><u>State of New Jersey - Department of Labor and Workforce Development</u></b>					
Workforce Investment Act - PY 2004	46,237.87	46,237.87	46,237.87		
Workforce Investment Act - PY 2005	4,501,731.00	4,501,731.00	4,501,731.00		
<b><u>State of New Jersey - Division of Archive and Records Management</u></b>					
PARIS Grants Program	1,498,565.00	1,498,565.00	1,498,565.00		
<b><u>State of New Jersey - Office of Information Technology</u></b>					
OETS - 911 Coordinator, FY 2004	11,111.00	11,111.00	11,111.00		
OETS - 911 Coordinator, FY 2005	24,998.40	24,998.40	24,998.40		
OETS - 9-1-1 PSAP General Assistance, FY 2005	250,000.00	250,000.00	250,000.00		
OETS - 9-1-1 PSAP Equipment, FY 2005	531,545.00	531,545.00	531,545.00		
<b><u>State of New Jersey - Historic Trust</u></b>					
Seabrook Wilson House, 2002.2093	574,378.00	574,378.00	574,378.00		
<b><u>U.S. Department of Housing and Urban Development</u></b>					
Housing Counseling, HC05-0398-096-FY 2005	30,471.00	30,471.00	30,471.00		
Township of Woodbridge - HOPWA - FY2005	427,993.00	427,993.00	427,993.00		
<b><u>Food Bank of Monmouth &amp; Ocean Counties</u></b>					
Youth Farmstand, CY 2004	2,589.25	2,589.25	2,589.25		

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

**STATEMENT OF EXPENDITURES - CURRENT FUND****YEAR ENDED DECEMBER 31, 2005****STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>Naval Weapons Station Earle</u></b>					
M.C. Mosquito Extermination Commission, ISA, FY 2004	10,500.00	10,500.00	10,500.00		
M.C. Mosquito Extermination Commission, ISA, FY 2005	12,800.00	12,800.00	12,800.00		
<b><u>Gateway National Recreation Area - Sandy Hook</u></b>					
M.C. Mosquito Extermination Commission, ISA, FY 2005	6,036.52	6,036.52	6,036.52		
<b><u>Keyport Marine Basin, Inc.</u></b>					
M.C. Mosquito Extermination Commission, ISA, FY 2005	5,000.00	5,000.00	5,000.00		
<b><u>County Clerks - Interlocal Service Agreements (ISA's)</u></b>					
DSMS(Document Summary Management System)E-Recording	50,000.00	50,000.00	50,000.00		
<b><u>National Children's Alliance</u></b>					
Program Development Grant, CY 2005	5,000.00	5,000.00	5,000.00		
<b><u>Donations</u></b>					
Monmouth County Sheriff's K-9 Unit	150.00	150.00	150.00		
<b><u>Minneapolis Medical Research Foundation</u></b>					
SANE/SART, 27-60-101014	2,898.00	2,898.00	2,898.00		
<b><u>Monmouth County -</u></b>					
Matching Funds for Grants	246,000.61	246,000.61		246,000.61	
Total Public and Private Programs Offset by Revenues	32,214,505.64	32,214,505.64	31,968,505.03	246,000.61	
Total Operations	379,843,130.64	381,343,130.64	367,136,908.37	14,206,222.27	
Contingent	200,000.00	200,000.00	180,398.04	19,601.96	
Total Operations Including Contingent	380,043,130.64	381,543,130.64	367,317,306.41	14,225,824.23	
Detail					
Salaries and Wages	166,028,169.00	165,205,169.00	162,972,354.54	2,232,814.46	
Other Expenses (Including Contingent)	214,014,961.64	216,337,961.64	204,344,951.87	11,993,009.77	

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

**COUNTY OF MONMOUTH**

**STATEMENT OF EXPENDITURES - CURRENT FUND**

Exhibit A-3

Sheet 17 of 19

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Unexpended Balance Cancelled</u></b>
<b><u>CAPITAL IMPROVEMENTS</u></b>					
Capital Improvement Fund	2,910,000.00	2,910,000.00	2,910,000.00		
Acquisition of Information Processing Equipment	2,000,000.00	2,000,000.00	1,931,772.72	68,227.28	
Acquisition of Trucks, Heavy Equipment, and Machinery:					
Central Motor Pool	150,000.00	150,000.00	1,500.00	148,500.00	
Shade Tree Commission	50,000.00	50,000.00	37,186.00	12,814.00	
Road Maintenance (Highway)	1,500,000.00	1,500,000.00	391,066.00	1,108,934.00	
Acquisition of Passenger Buses - Transportation	107,000.00	107,000.00	107,000.00		
Bridge Department	135,000.00	135,000.00	26,429.00	108,571.00	
Buildings and Grounds	90,000.00	90,000.00	41,610.19	48,389.81	
County Engineer	75,000.00	75,000.00	75,000.00		
Capital Improvements:					
Road Overlay	2,700,000.00	2,700,000.00	2,513,253.92	186,746.08	
Parks and Recreation	1,725,000.00	1,725,000.00	1,437,081.08	287,918.92	
Buildings and Grounds	4,050,000.00	4,050,000.00	3,549,590.02	500,409.98	
Total Capital Improvements	15,492,000.00	15,492,000.00	13,021,488.93	2,470,511.07	
<b><u>COUNTY DEBT SERVICE</u></b>					
<b><u>Payment of Bond Principal</u></b>					
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	2,700,000.00	2,700,000.00	2,700,000.00		
Vocational School Bonds	237,745.62	237,745.62	237,745.62		
Other Bonds	25,820,000.00	25,820,000.00	25,820,000.00		
<b><u>Payment of Bond Anticipation Notes</u></b>					
<b><u>Interest on Bonds</u></b>					
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	581,515.00	581,515.00	581,515.00		
Vocational School Bonds	78,619.13	78,619.13	78,619.13		
Other Bonds	10,428,600.83	10,428,600.83	10,428,600.83		

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

**COUNTY OF MONMOUTH**

**STATEMENT OF EXPENDITURES - CURRENT FUND**

Exhibit A-3

Sheet 18 of 19

**YEAR ENDED DECEMBER 31, 2005**

**STATUTORY BASIS**

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
<b><u>COUNTY DEBT SERVICE (Cont'd)</u></b>					
<b><u>Green Trust Loan</u></b>					
Loan Repayments for Principal and Interest	2,016,482.25	2,016,482.25	2,016,482.25		
<b><u>Monmouth County Improvement Authority Lease Agreement - Correctional Facilities</u></b>					
Total County Debt Service	<u>4,019,347.50</u>	<u>4,019,347.50</u>	<u>4,018,929.78</u>		<u>417.72</u>
	<u>45,882,310.33</u>	<u>45,882,310.33</u>	<u>45,881,892.61</u>		<u>417.72</u>
<b><u>DEFERRED CHARGES AND STATUTORY EXPENDITURES COUNTY</u></b>					
<b><u>Statutory Expenditures</u></b>					
<b><u>Contribution to:</u></b>					
Public Employees' Retirement System	700,000.00	700,000.00	657,871.49	42,128.51	
Social Security System (O.A.S.I.)	13,200,000.00	12,000,000.00	10,069,390.53	1,930,609.47	
Police and Firemen's Retirement System	1,525,000.00	1,525,000.00	1,496,381.07	28,618.93	
County Pension and Retirement Fund	75,000.00	75,000.00	75,000.00		
Total Deferred Charges and Statutory Expenditures - County	<u>15,500,000.00</u>	<u>14,300,000.00</u>	<u>12,298,643.09</u>	<u>2,001,356.91</u>	
Total General Appropriations	<u>\$456,917,440.97</u>	<u>457,217,440.97</u>	<u>438,519,331.04</u>	<u>18,697,692.21</u>	<u>417.72</u>
Ref.		A-1		A	A-1

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

**COUNTY OF MONMOUTH****Exhibit A-3****STATEMENT OF EXPENDITURES - CURRENT FUND****Sheet 19 of 19****YEAR ENDED DECEMBER 31, 2005****STATUTORY BASIS**

<b><u>Analysis of Paid or Charged</u></b>	<b><u>Ref.</u></b>	
Committed	A	\$ 26,581,242.29
Appropriation Reserves PERS & PFRS	A	1,200,000.00
State Aid County College Bonds	A-2,8	3,281,515.00
Arbitrage Rebate Payable	A-14	90,536.31
Disbursed	A-4	<u>407,366,037.44</u>
		<u><u>\$ 438,519,331.04</u></u>

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

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

	<b><u>Ref.</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2005</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2004</u></b>
<b><u>Assets</u></b>			
Cash and Cash Equivalents	AA-1	\$ 27,316,711.12	29,158,219.66
Grant Revenues Receivable	AA-4	24,513,108.49	23,561,881.66
		<u>\$ 51,829,819.61</u>	<u>52,720,101.32</u>
<b><u>Liabilities and Reserves</u></b>			
Appropriated Reserves for Federal and State Grants	AA-2	\$ 51,687,828.21	52,609,652.95
Unappropriated Reserves	AA-3	<u>141,991.40</u>	<u>110,448.37</u>
Total Liabilities and Reserves		<u>\$51,829,819.61</u>	<u>52,720,101.32</u>

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



TRUST FUNDBALANCE SHEETSTATUTORY BASIS

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2005</u>	<u>Balance</u> <u>Dec. 31, 2004</u>
<b><u>Assets</u></b>			
Cash and Cash Equivalents	B-1	\$ 79,210,695.32	68,743,683.76
Total Cash, Cash Equivalents and Investments		<u>79,210,695.32</u>	<u>68,743,683.76</u>
U.S. HUD Receivables:			
Relocation Assistance Program	B-2	7,603,586.59	8,237,757.72
Community Development Block Grants	B-3	6,262,772.25	5,109,628.25
Home Investment Grant	B-4	6,773,517.68	6,151,479.86
Shelter Plus Care Grant	B-5	182.00	15,461.00
Homeward Bound Grant	B-6	793,631.00	1,004,062.00
Emergency Shelter Grants	B-7	172,256.00	226,456.81
Taxes Receivable for Library, Health and Open Space Funds	B-8	410,412.96	507,423.93
Due from County Clerk	B-17	47,626.00	28,956.00
		<u>22,063,984.48</u>	<u>21,281,225.57</u>
Total Receivables and Other Assets		<u>\$ 101,274,679.80</u>	<u>90,024,909.33</u>
<b><u>Liabilities and Reserves</u></b>			
Reserve for Taxes Receivable for Library, Health and Open Space	B-8	\$ 410,412.96	507,423.93
Reserve for U.S. HUD Grants:			
Relocation Assistance Program	B-9	9,461,689.38	9,493,617.03
Community Development Block Grants	B-10	6,850,688.53	5,258,786.75
Home Investment Grants	B-11	7,060,541.32	6,555,017.24
Shelter Plus Care	B-12	1,137.00	16,416.00
Homeward Bound	B-13	793,631.00	1,005,184.00
Reserve for:			
Contractors' 2% Retainage	N/C	18,616.72	18,616.72
Temporary Assistance to Needy Families	B-14	578,813.22	336,957.82
Other Trust Funds	B-15	76,017,291.64	66,739,405.32
Due from County Clerk	B-17	47,626.00	28,956.00
Retirees Health Benefits	B-16	34,232.03	64,528.52
Total Liabilities and Reserves		<u>\$ 101,274,679.80</u>	<u>90,024,909.33</u>

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

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

	<b><u>Ref.</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2005</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2004</u></b>
<b><u>Assets</u></b>			
Cash and Cash Equivalents		\$ 9,034,681.94	55,355,019.18
Cash - New Jersey Cash Management Fund			5,048.57
Investments		78,270,261.48	2,001,960.00
	C-2	87,304,943.42	57,362,027.75
Accounts Receivable:			
Municipal Easements	C-7	3,236,005.18	1,495,918.71
State of New Jersey - State Agencies	C-4	13,781,222.40	7,547,970.75
State of New Jersey - County College - Capital Projects, Chapter 12, P.L. 1971	C-6	17,415,000.00	13,815,000.00
		34,432,227.58	22,858,889.46
Deferred Charges to Future Taxation:			
Funded	C-8	285,209,583.39	256,019,805.79
Unfunded	C-9	110,535,000.00	86,005,000.00
		395,744,583.39	342,024,805.79
Total Assets		\$ 517,481,754.39	422,245,723.00

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

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

	<b><u>Ref.</u></b>	<b><u>Balance Dec. 31, 2005</u></b>	<b><u>Balance Dec. 31, 2004</u></b>
<b><u>Liabilities, Reserves and Fund Balance</u></b>			
Serial Bonds	C-10	\$ 273,000,000.00	241,785,000.00
County College Serial Bonds - Chapter 12, P.L. 1971			
State Share	C-11	15,645,000.00	13,815,000.00
New Jersey Economic Development Authority Public			
School Facilities Loan Program	C-12	2,102,141.22	2,339,886.84
Green Trust Loan Program:			
Other Program Agreements	C-13	10,107,442.17	11,894,918.95
Reserve for Scrip Redemption	C-5	1,509.63	1,509.63
Improvement Authorizations:			
Funded	C-14	93,207,784.52	61,463,996.02
Unfunded	C-14	112,116,366.08	84,319,589.00
Contractors' Retainage	C-15	73,191.61	73,191.61
Interest Due State of N.J.		126,982.53	
Retained For Expenditures		2,500,000.00	
Capital Improvement Fund	C-16	736,766.72	411,766.72
		509,617,184.48	416,104,858.77
Fund Balance	C-1	7,864,569.91	6,140,864.23
		<b><u>\$ 517,481,754.39</u></b>	<b><u>422,245,723.00</u></b>

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

**COUNTY OF MONMOUTH**

**GENERAL CAPITAL FUND**

**STATEMENT OF FUND BALANCE**

**STATUTORY BASIS**

Exhibit C-1

Balance December 31, 2004	<u>Ref.</u> C		\$ 6,140,864.23
Increased by Receipts:			
Ordinances Cancelled	C-14	414,007.33	
Premium on Sale of Bonds	C-2	<u>1,309,698.35</u>	
			<u>1,723,705.68</u>
Balance December 31, 2005			<u><u>\$ 7,864,569.91</u></u>

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

**COUNTY OF MONMOUTH****RECLAMATION CENTER UTILITY FUND****Exhibit D**  
**Sheet 1 of 2****BALANCE SHEET****STATUTORY BASIS**

<b><u>Assets</u></b>	<b><u>Ref.</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2005</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2004</u></b>
<b><u>Operating Fund</u></b>			
Cash and Cash Equivalents	D-5	\$ 61,642,462.15	61,140,995.17
Change Funds		1,350.00	1,350.00
		<u>61,643,812.15</u>	<u>61,142,345.17</u>
Receivables with Full Reserves:			
Receivable from Haulers	D-6	904,747.97	733,499.14
Total Receivables		<u>904,747.97</u>	<u>733,499.14</u>
Prepaid Host Community Benefit Tax	D-9	8,201.37	
Total Operating Fund		<u>62,556,761.49</u>	<u>61,875,844.31</u>
<b><u>Capital Fund</u></b>			
Cash and Cash Equivalents	D-15	10,977,529.60	4,892,286.83
		<u>10,977,529.60</u>	<u>4,892,286.83</u>
Fixed Capital	D-18	811,120.00	811,120.00
Fixed Capital Authorized but not Completed	D-16	43,420,000.00	36,420,000.00
		<u>44,231,120.00</u>	<u>37,231,120.00</u>
Total Capital Fund		<u>55,208,649.60</u>	<u>42,123,406.83</u>
<b><u>Utility Grant Fund</u></b>			
Cash	D-21	1,304,814.91	800,105.12
Receivable with Full Reserve - Grant Receivable	D-22	2,061.86	2,061.86
Total Utility Grant Fund		<u>1,306,876.77</u>	<u>802,166.98</u>
Total Assets		<u>\$ 119,072,287.86</u>	<u>104,801,418.12</u>

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

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

	<b><u>Ref.</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2005</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2004</u></b>
<b><u>Liabilities, Reserves and Fund Balance</u></b>			
<b><u>Operating Fund</u></b>			
Appropriation Reserves	D-4	\$ 4,317,556.10	4,100,659.45
Appropriation Reserves Committed	D-4	6,707,288.63	6,365,518.53
Landfill Closure Tax	D-8	8,230,007.01	19,022,788.44
Host Community Benefit Tax Payable	D-9		430,045.79
Accrued Interest on Bonds and Notes	D-10	536,362.48	356,603.01
Prepaid Utility Fees	D-12	703,319.87	781,749.98
Reserve for:			
Environmental Impairment Liability	D-11	7,000,000.00	7,000,000.00
Receivable - Haulers	D-6	904,747.97	733,499.14
Reserve for Accounts Payable	D-14	50,268.71	124,299.78
Fund Balance	D-1	34,107,210.72	22,960,680.19
Total Operating Fund		<u>62,556,761.49</u>	<u>61,875,844.31</u>
<b><u>Capital Fund</u></b>			
Serial Bonds	D-19	24,595,000.00	20,010,000.00
Improvement Authorizations:			
Funded	D-17	5,698,669.16	14,293.30
Deferred Reserve for Amortization	D-20	18,825,000.00	16,410,000.00
Reserve for Amortization	D-18	811,120.00	811,120.00
Fund Balance	D-2	5,278,860.44	4,877,993.53
Total Capital Fund		<u>55,208,649.60</u>	<u>42,123,406.83</u>
<b><u>Utility Grant Fund</u></b>			
Appropriated Reserves Payable Committed	D-23	61,764.45	71,655.06
Appropriated Reserves Payable	D-23	1,245,112.32	730,511.92
Total Utility Grant Fund		<u>1,306,876.77</u>	<u>802,166.98</u>
Total Liabilities and Reserves		<u>\$ 119,072,287.86</u>	<u>104,801,418.12</u>

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

**RECLAMATION CENTER UTILITY FUND****STATEMENTS OF OPERATIONS AND****CHANGE IN FUND BALANCE - STATUTORY BASIS**

	<b><u>Ref.</u></b>	<b><u>Year 2005</u></b>	<b><u>Year 2004</u></b>
<b><u>Revenue and Other Income Realized</u></b>			
Operating Surplus Anticipated	D-3	\$ 17,100,000.00	18,100,000.00
Reclamation Center Utility Fees	D-3	30,363,009.12	28,940,503.80
Solid Waste Management Grants	D-3	650,948.00	
Miscellaneous Revenue not Anticipated	D-3	2,851,984.59	1,240,803.27
Appropriations Cancelled	D-4	7,500,000.00	12,126,502.87
Unexpended Balance of Appropriation Reserves	D-13	4,741,091.05	4,836,835.08
NJDEP Release of Landfill Tax Escrow		33,352.83	
Accounts Payable Cancelled		11,661,325.00	
Reserve for Receivables - Prepaid Closure Taxes	D-7		9,826.01
Total Revenue and Other Income		<u>74,901,710.59</u>	<u>65,254,471.03</u>
<b><u>Expenditures and Other Charges</u></b>			
Reserve for Receivables - Prepaid Tax		4,232.06	
Appropriations	D-4	<u>46,650,948.00</u>	<u>46,000,000.00</u>
		<u>46,655,180.06</u>	<u>46,000,000.00</u>
Excess in Revenue		28,246,530.53	19,254,471.03
Fund Balance, Beginning of Year	D-1	<u>22,960,680.19</u>	<u>21,806,209.16</u>
		51,207,210.72	41,060,680.19
Less: Utilized as Revenue	D-1	<u>17,100,000.00</u>	<u>18,100,000.00</u>
Fund Balance, End of Year	D	<u>\$ 34,107,210.72</u>	<u>22,960,680.19</u>

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

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-2

STATEMENT OF CAPITAL FUND BALANCE - STATUTORY BASIS

Balance December 31, 2004	<u>Ref.</u> D	\$ 4,877,993.53
Increased by:		
Amortization of Premium on Bond Sale		<u>400,866.91</u>
Balance December 31, 2005	D	<u>\$ 5,278,860.44</u>

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



**COUNTY OF MONMOUTH**

**RECLAMATION CENTER UTILITY FUND**

**Exhibit D-3**

**STATEMENT OF REVENUES - STATUTORY BASIS**

**YEAR ENDED DECEMBER 31, 2005**

	<b><u>Ref.</u></b>	<b><u>Anticipated Revenue</u></b>	<b><u>Realized</u></b>	<b><u>Excess or (Deficit)</u></b>
Operating Surplus Anticipated	D-1	<u>\$ 17,100,000.00</u>	<u>17,100,000.00</u>	<u>-</u>
<b><u>Miscellaneous Revenues</u></b>				
Utility Fees	D-1,5	28,900,000.00	30,363,009.12	1,463,009.12
NJDEP Solid Waste Services Grant, 03 & 04		<u>650,948.00</u>	<u>650,948.00</u>	
Total Budget Revenues		<u>29,550,948.00</u>	<u>31,013,957.12</u>	<u>1,463,009.12</u>
<b><u>Non-Budget Revenues</u></b>				
Unanticipated Revenues	D-5		<u>2,851,984.59</u>	<u>2,851,984.59</u>
Total General Revenues		<u>\$ 46,650,948.00</u>	<u>50,965,941.71</u>	<u>4,314,993.71</u>
<b><u>Analysis of Non-Budget Revenue</u></b>				
Interest on Investments and Deposits			\$ 2,454,027.25	
Gas Utility Fees			290,814.56	
Grass Clippings			31,098.22	
Rentals			3,540.00	
Recycling Commissions			70,891.20	
Utility Reimbursements			<u>1,613.36</u>	
Total Non-Budget Revenues			<u>\$ 2,851,984.59</u>	

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

**COUNTY OF MONMOUTH**

**RECLAMATION CENTER UTILITY FUND**

**Exhibit D-4**

**STATEMENT OF EXPENDITURES - STATUTORY BASIS**

**YEAR ENDED DECEMBER 31, 2005**

	<b><u>Budget</u></b>	<b><u>Budget After Modification</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Reserved</u></b>	<b><u>Cancelled</u></b>
Operating:					
Salaries and Wages	\$ 5,600,000.00	5,600,000.00	5,225,233.98	374,766.02	
Other Expenses	34,644,973.72	34,644,973.72	25,586,830.84	3,558,142.88	5,500,000.00
Solid Waste Services Grant 03 & 04	650,948.00	650,948.00	650,948.00		
Capital Improvements:					
Capital Outlay	2,480,206.00	2,480,206.00	95,558.80	384,647.20	2,000,000.00
Debt Service:					
Payment of Bond Principal	2,415,000.00	2,415,000.00	2,415,000.00		
Interest on Bonds	859,820.28	859,820.28	859,820.28		
	<b><u>\$ 46,650,948.00</u></b>	<b><u>46,650,948.00</u></b>	<b><u>34,833,391.90</u></b>	<b><u>4,317,556.10</u></b>	<b><u>7,500,000.00</u></b>

**Analysis of Paid or Charged**

Committed

Paid

**Ref.**

D

D-5

\$ 6,707,288.63

28,126,103.27

**\$ 34,833,391.90**

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

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

	<b>Balance Dec. 31, 2005</b>	<b>Balance Dec. 31, 2004</b>
<b><u>Assets:</u></b>		
Land	\$ 239,150,826.03	230,051,153.89
Buildings	277,009,370.00	275,534,234.00
Furniture, Fixtures and Equipment	31,725,458.50	30,765,483.06
Vehicles	62,385,864.87	59,728,156.11
	<hr/>	<hr/>
Total General Fixed Assets	<u><u>\$ 610,271,519.40</u></u>	<u><u>596,079,027.06</u></u>
<b><u>Liabilities:</u></b>		
Investment in General Fixed Assets	<u><u>\$ 610,271,519.40</u></u>	<u><u>596,079,027.06</u></u>

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

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SURROGATEBALANCE SHEETSTATUTORY BASIS

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2005</u>	Balance December 31, <u>2004</u>
<u>General Fund</u>			
Cash	F-1	\$ 32,680.35	\$ 24,665.94
<u>Trust Fund</u>			
Cash	F-4,F-5	26,665,416.06	29,614,973.41
Total Assets		<u>\$ 26,698,096.41</u>	<u>\$ 29,639,639.35</u>
<u>Liabilities and Reserves</u>			
<u>General Fund</u>			
Due To County Treasurer	F-2		\$ 143.09
Reserve for Lawyer's Deposits	F-3	\$ 32,680.35	24,522.85
		<u>32,680.35</u>	<u>24,665.94</u>
<u>Trust Fund</u>			
Reserve for:			
Awards and Legacies To			
Minors and Incompetents	F-4	26,665,416.06	29,614,473.34
Superior Court Law			
Division - Probate Part	F-5		500.07
		<u>26,665,416.06</u>	<u>29,614,973.41</u>
		<u>\$ 26,698,096.41</u>	<u>\$ 29,639,639.35</u>

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

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SHERIFFBALANCE SHEETSTATUTORY BASIS

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2005</u>	Balance December 31, <u>2004</u>
General Account:			
Cash	G-1	\$ 4,401,183.47	\$ 3,167,376.87
Appropriation Account:			
Cash	G-1	2,998.05	1,861.81
Total Assets		<u>\$ 4,404,181.52</u>	<u>\$ 3,169,238.68</u>
<u>Liabilities and Reserves</u>			
General Account:			
Deposits on Sheriff's Sales	G-2	\$ 3,049,520.23	\$ 2,440,339.25
Summons and Complaints	G-3	38,970.94	38,040.62
Wage Execution Account	G-4	72,171.92	98,867.67
Due to County	G-8	530,000.00	530,000.00
General Writs (Levies)	G-5	710,520.38	60,129.33
		<u>4,401,183.47</u>	<u>3,167,376.87</u>
Appropriation Account:			
Reserve for Witness Fees	G-6	2,998.05	1,861.81
		<u>\$ 4,404,181.52</u>	<u>\$ 3,169,238.68</u>

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

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE COUNTY ADJUSTERBALANCE SHEETSTATUTORY BASIS

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2005</u>	Balance December 31, <u>2004</u>
Cash	H-1	\$ 6,105.53	\$ 5,927.58
Accounts Receivable - Patients	H-2	<u>168,947.38</u>	<u>169,452.38</u>
Total Assets		<u>\$ 175,052.91</u>	<u>\$ 175,379.96</u>
<u>Liabilities and Reserves</u>			
Balance Due County Treasurer	H-1	\$ 6,105.53	\$ 5,927.58
Reserve for Patients' Receivables	H-2	<u>168,947.38</u>	<u>169,452.38</u>
Total Liabilities and Reserves		<u>\$ 175,052.91</u>	<u>\$ 175,379.96</u>

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

## COUNTY OF MONMOUTH, NEW JERSEY

## MONMOUTH COUNTY CARE CENTER

## JOHN L. MONTGOMERY DIVISION

## BALANCE SHEET

## STATUTORY BASIS

<u>Assets</u>	<u>Reference</u>	<u>Geriatric Unit</u>		<u>Young Adult Care</u>		<u>Total</u>	
		<u>Balance</u> <u>Dec. 31, 2005</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2005</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>Dec. 31, 2005</u>	<u>Balance</u> <u>Dec. 31, 2004</u>
Cash - General Account	I-1	\$ 211,964.79	\$ 60,031.59			\$ 211,964.79	\$ 60,031.59
Accounts Receivable	I-2	1,482,731.58	1,541,698.01	\$ 484,529.00	\$ 235,372.93	1,967,260.58	1,777,070.94
Due From County Treasurer	I-5	20,957.56		6,375.20		27,332.76	
		1,715,653.93	1,601,729.60	490,904.20	235,372.93	2,206,558.13	1,837,102.53
Patients Trust Accounts	I-3	67,689.54	67,384.77	3,602.57	4,079.91	71,292.11	71,464.68
Total Assets		<u>\$ 1,783,343.47</u>	<u>\$ 1,669,114.37</u>	<u>\$ 494,506.77</u>	<u>\$ 239,452.84</u>	<u>\$ 2,277,850.24</u>	<u>\$ 1,908,567.21</u>
<u>Liabilities and Reserves</u>							
Reserves for:							
Patient Care Receivables	I-2	\$ 1,482,731.58	\$ 1,541,698.01	\$ 484,529.00	\$ 235,372.93	\$ 1,967,260.58	\$ 1,777,070.94
Trust Accounts	I-3	67,689.54	67,384.77	3,602.57	4,079.91	71,292.11	71,464.68
Due To:							
Patients	I-4	20,957.56		5,151.20		26,108.76	
Social Security	I-4			1,224.00		1,224.00	
County Treasurer	I-5	211,964.79	60,031.59			211,964.79	60,031.59
Total Liabilities and Reserves		<u>\$ 1,783,343.47</u>	<u>\$ 1,669,114.37</u>	<u>\$ 494,506.77</u>	<u>\$ 239,452.84</u>	<u>\$ 2,277,850.24</u>	<u>\$ 1,908,567.21</u>

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

COUNTY OF MONMOUTH, NEW JERSEYMONMOUTH COUNTY CARE CENTERGERALDINE L. THOMPSON DIVISIONBALANCE SHEETSTATUTORY BASIS

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2005</u>	Balance December 31, <u>2004</u>
Cash - General Account	J-1	\$ 699,890.13	\$ 6,309.87
Accounts Receivable	J-2	1,163,872.27	1,468,994.22
Patient Trust Account	J-3	43,634.74	46,761.25
Due From County Treasurer	J-5	<u>5,077.25</u>	<u></u>
Total Assets		<u>\$ 1,912,474.39</u>	<u>\$ 1,522,065.34</u>
<u>Liabilities and Reserves</u>			
Reserves for:			
Due To County Treasurer	J-5	\$ 699,890.13	\$ 6,309.87
Patient Care	J-2	1,163,872.27	1,468,994.22
Trust Accounts	J-3	43,634.74	46,761.25
Accounts Payable	J-4	<u>5,077.25</u>	<u></u>
Total Liabilities and Reserves		<u>\$ 1,912,474.39</u>	<u>\$ 1,522,065.34</u>

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



COUNTY OF MONMOUTH, NEW JERSEYDEPARTMENT OF PARKS AND RECREATIONBALANCE SHEETSTATUTORY BASIS

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2005</u>	Balance December 31, <u>2004</u>
Cash		\$ 321,326.40	\$ 276,298.90
Change Fund		<u>53,075.00</u>	<u>53,505.00</u>
Total Assets	K-1	<u>\$ 374,401.40</u>	<u>\$ 329,803.90</u>
<u>Liabilities and Reserves</u>			
Service Charges Payable		\$ 7,976.91	\$ 17,948.80
Reserve for:			
Checking Account		2,500.00	2,500.00
Change Fund		53,075.00	53,505.00
Lost and Found		49.00	
Interest - Sales Tax		9.99	10.00
Boat Contract Security		<u>310,790.50</u>	<u>255,840.10</u>
Total Liabilities and Reserves	K-1	<u>\$ 374,401.40</u>	<u>\$ 329,803.90</u>

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

COUNTY OF MONMOUTH, NEW JERSEYYOUTH DETENTION CENTERBALANCE SHEETSTATUTORY BASIS

<u>Assets</u>	<u>Reference</u>	Balance December 31, 2005	Balance December 31, 2004
Cash		\$ 1,807.19	\$ 1,597.44
Petty Cash		<u>200.00</u>	<u>200.00</u>
Total Assets	L	<u>\$ 1,807.19</u>	<u>\$ 1,797.44</u>
<u>Liabilities and Reserves</u>			
Due To:			
Residents Inmates		\$ 1,700.43	\$ 1,559.96
County - Interest		106.76	37.48
Reserve for Petty Cash		<u>200.00</u>	<u>200.00</u>
Total Liabilities and Reserves	L	<u>\$ 1,807.19</u>	<u>\$ 1,797.44</u>

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

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE PROSECUTORBALANCE SHEETSTATUTORY BASIS

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2005</u>	Balance December 31, <u>2004</u>
Cash - Emergency Fund	M-1		\$ 25.00
Cash - Extradition Fund	M-1	<u>\$ 106.40</u>	<u></u>
Total Assets		<u>\$ 106.40</u>	<u>\$ 25.00</u>
<u>Liabilities</u>			
Due To County Treasurer	M-1	<u>\$ 106.40</u>	<u>\$ 25.00</u>
Total Liabilities		<u>\$ 106.40</u>	<u>\$ 25.00</u>

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

COUNTY OF MONMOUTH, NEW JERSEYDEPARTMENT OF CORRECTIONSBALANCE SHEETSTATUTORY BASIS

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2005</u>	Balance December 31, <u>2004</u>
Inmates' Checking Account		\$ 193,762.99	\$ 170,016.14
Due From County		19,587.40	25,805.58
Accounts Receivable - Inmates		<u>2,376,520.89</u>	<u>2,106,586.67</u>
Total Assets	N	<u>\$ 2,589,871.28</u>	<u>\$ 2,302,408.39</u>
<u>Liabilities and Reserves</u>			
Due To:			
State of New Jersey		\$ 6,318.51	\$ 5,618.98
County:			
Postage		100.39	113.05
Medical		1,915.11	3,174.06
Processing Fees		15,890.32	18,015.27
Commission		22,715.70	19,914.37
Miscellaneous		1,549.15	554.44
Commissary Company		40,469.42	36,275.18
Accounts Payable - Inmate Accounts		124,391.79	112,156.37
Reserve for Receivables - Inmates		<u>2,376,520.89</u>	<u>2,106,586.67</u>
Total Liabilities and Reserves	N	<u>\$ 2,589,871.28</u>	<u>\$ 2,302,408.39</u>

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

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE COUNTY CLERKBALANCE SHEETSTATUTORY BASIS

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2005</u>	Balance December 31, <u>2004</u>
Registry Department:			
Cash	O-1	\$ 6,287,033.94	\$ 3,938,417.46
Accounts Receivable - Lawyers	O-3	<u>25,508.28</u>	<u>26,033.28</u>
Total Assets		<u>\$ 6,312,542.22</u>	<u>\$ 3,964,450.74</u>
<u>Liabilities and Reserves</u>			
Registry Department:			
Reserve for:			
Compensating Balances		\$ 83,415.22	\$ 69,440.27
Cash Drawers		500.00	500.00
Due To:			
County Treasurer:			
Current Fund	O-2	5,823,612.47	3,476,322.82
Current Fund Interest	O-2a	15,767.95	
Trust Fund	O-2c	45,626.00	28,956.00
State for Trade Names	O-4	4,162.50	3,975.00
Lawyer's Deposits	O-3a	<u>339,458.08</u>	<u>385,256.65</u>
Total Liabilities and Reserves		<u>\$ 6,312,542.22</u>	<u>\$ 3,964,450.74</u>

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

COUNTY OF MONMOUTH, NEW JERSEYTUBERCULOSIS CONTROL PROGRAMBALANCE SHEETSTATUTORY BASIS

<u>Assets</u>	<u>Reference</u>	Balance December 31, <u>2005</u>	Balance December 31, <u>2004</u>
Cash - General Account	P-1	\$ 1,125.84	\$ 1,518.54
Accounts Receivable	P-2	<u>336.00</u>	<u>560.00</u>
Total Assets		<u>\$ 1,461.84</u>	<u>\$ 2,078.54</u>
<u>Liabilities and Reserves</u>			
Due To County - General	P-3	\$ 1,125.84	\$ 1,518.54
Reserve for Accounts Receivable	P	<u>336.00</u>	<u>560.00</u>
Total Liabilities and Reserves		<u>\$ 1,461.84</u>	<u>\$ 2,078.54</u>

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

**COUNTY OF MONMOUTH**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2005**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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

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

County College  
County Mosquito Commission  
County Vocational School  
County Improvement Authority

**B. Description of Funds**

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

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Description of Funds (Continued)**

The accounting policies of the County conform to the accounting principles applicable to counties which have been prescribed by the Division. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through the following separate funds which differ from the fund structure required by GAAP:

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

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

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

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

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

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

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

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

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

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



**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Description of Funds (Continued)**

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

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

**Monmouth County Care Centers** - The records for the Monmouth County Care Facilities are well kept, but a problem arises due to the fact that they are maintained on an accrual method of accounting and the County maintains their records on a modified accrual system. This is necessary since the record keeping system is unique to the Care Facility to enable them to track their costs, including those paid directly by the County on their behalf, such as vendor bills and payroll, to conform to their cost accounting needs. The general ledger on the other hand, needs to conform to the County's system, which utilizes the modified accrual accounting system. Therefore the general ledger must be modified from an accrual to a modified accrual method of accounting. Year-end adjusting entries must therefore be made to the general ledger to bring it in compliance with the County. The Monmouth County Finance Department will assist the Care Facilities in achieving this function.

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

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

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

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Description of Funds (Continued)**

**Department of Corrections** - The Department of Corrections operates the County jail. The year to date mean inmate population was 1,176. Some prisoners are held on behalf of the State of New Jersey, U.S. Marshalls, and Immigration Customs Enforcement (ICE), due to overcrowding at these facilities. Reimbursements are received from these entities to cover the costs associated with the above. There is an inmate commissary account to provide the necessary pharmaceutical and "snack foods" for the inmates. The commissary services are contracted out and the Department of Corrections receives a commission at a specified percentage based on volume. There is a Work Release Program in effect, whereby inmates are temporarily released and are gainfully employed to earn monies to satisfy fines, child support and judgements.

**T.B. Clinic** - The T.B. clinic has space in the Health Department facility. They test patients for this disease at a reasonable cost and for free if no funds are available. Two checking accounts are maintained one for petty cash, the other for general checking.

**C. Basis of Accounting**

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

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

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

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

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

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

## **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **C. Basis of Accounting (Continued)**

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

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

**Inventories of Supplies** – the costs of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The costs of inventories are not included on the various balance sheets. GAAP requires that the cost of inventories be reflected on the balance sheet until utilized and expended.

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

**Capital Leases** – The County is obligated under leases with the Monmouth County Improvement Authority (See Note 13). GAAP requires that the leased assets and related obligations be accounted for at their present value in the General Fixed Assets Group, and the General Long-Term Debt Group respectively. GAAP also requires that the effective interest method be utilized to determine interest expense. Capital leases have been accounted for in the County’s Fixed Asset Account Group at their incremental cost.

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

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Accounting (Continued)**

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

**D. Financial Statements**

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

**E. Budgets and Budgetary Accounting**

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

**NOTE 2: DEPOSITS, CASH EQUIVALENTS AND INVESTMENTS**

**A. Deposits and Cash Equivalents**

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

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

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

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

## **NOTE 2: DEPOSITS, CASH EQUIVALENTS AND INVESTMENTS**

### **A. Deposits and Cash Equivalents (Continued)**

The carrying amount of the County's cash and cash equivalents at December 31, 2005 was \$476,398,691.24. Of this amount, \$2,297,230.01 was covered by Federal deposit insurance, \$474,097,592.23 was covered by a collateral pool maintained by the depositories as required by New Jersey Statute, and \$3,869.00 is cash on hand. The book balance at December 31, 2005 was \$438,125,688.51.

### **B. Investments**

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

- 1) Bonds or other obligations of the United States or obligations guaranteed by the United States.
- 2) Government money market mutual funds.
- 3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligations bears a fixed rate of interest not dependent on any index or other external factor.
- 4) Bonds or other obligations of the County.
- 5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investments, New Jersey Department of the Treasury.
- 6) County investment pools.
- 7) Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281; or
- 8) Agreements for the repurchase of fully collateralized securities, if:
  - (a) the underlying securities are permitted investments pursuant to paragraphs 1) and 3) of this section;
  - (b) the custody of collateral is transferred to a third party;
  - (c) the maturity of the agreement is not more than 30 days;
  - (d) the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C. 17:9-41);
  - (e) a master repurchase agreement providing for the custody and security of collateral is executed.
- b. Any investment instruments in which the security is not physically held by the County shall be covered by a third party custodial agreement, which shall provide for the designation of such investments in the name of the County and prevent unauthorized use of such investments.

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

**B. Investments (Continued)**

- c. Investments are further regulated and restricted in accordance with N.J.S. 40A:5-15.1.

Other than cash equivalents that would otherwise qualify as investments except for their maturity or the withdrawal provision of their deposit, the County had no investments in qualified securities at December 31, 2005.

**C. Cash Management Plan**

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

**D. Categories of Credit Risk**

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

Category 1 are deposits covered by the federal depository insurance, or by collateral held by the County or its agent, in the County's name.

\$ 475,863,556.57

Category 2 are deposits covered by collateral held by the pledging financial institution's trust department, or by its agent, in the County's name.

-0-

Category 3 are deposits covered by collateral, held by the pledging financial institution, or its trust department, or its agent but not in the County's name.

531,265.67

**NOTE 2: DEPOSITS, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)****D. Categories of Credit Risk (Continued)**

As of December 31, 2005, the County did not hold any long-term investments.

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

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

**NOTE 3: DEBT**

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

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

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

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

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2005</u>
General Improvements	Serial Bonds	10-15-96	10-01-11	5.10%	\$ 2,200,000
General Improvements	Serial Bonds	08-01-97	08-01-12	4.20-5.00%	2,300,000
General Improvements	Serial Bonds	07-01-98	08-01-13	4.50-4.75%	17,595,000
General Improvements	Serial Bonds	07-15-99	07-15-14	4.75-4.80%	17,640,000
General Improvements	Serial Bonds	07-15-00	07-15-15	4.75-5.00%	21,250,000
General Improvements	Serial Bonds	07-15-01	07-15-16	4.00-4.70%	23,155,000
General Improvements	Serial Bonds	07-15-02	07-15-17	3.25-4.35%	34,000,000
Pension Refunding	Serial Bonds	07-15-03	07-15-08	1.50-2.625%	10,510,000
General Improvements	Serial Bonds	03-01-03	03-01-18	2.00-5.00%	36,285,000
General Improvements	Serial Bonds	04-27-04	01-15-16	4.00-5.00%	23,515,000
Refunding Bonds	Serial Bonds	04-27-04	09-01-12	5.00-5.25%	27,515,000
General Improvements	Serial Bonds	04-19-05	01-15-20	3.00-5.00%	<u>27,035,000</u>
					<u>\$ 263,700,000</u>

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

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2005</u>
County College:					
General Improvements	Serial Bonds	08-01-97	08-01-07	4.20-5.00%	\$ 1,460,000
General Improvements	Serial Bonds	07-15-99	07-15-09	4.75-4.80%	2,880,000
General Improvements	Serial Bonds	07-15-01	07-15-11	4.00-4.20%	3,610,000
General Improvements	Serial Bonds	07-15-02	07-15-12	3.25-4.00%	3,165,000
General Improvements	Serial Bonds	04-19-05	01-15-15	3.00-5.00%	4,530,000
					<u>\$ 15,645,000</u>

<u>Description</u>	<u>Type</u>	<u>of Issue</u>	<u>Maturity</u>	<u>Rate</u>	<u>Dec. 31, 2005</u>
Open Space Preservation	Serial Bonds	06-29-05	12-01-20	3.00-5.00%	<u>\$30,000,000</u>
					<u>\$30,000,000</u>

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2005</u>
Green Acres Trust Loan Program:					
Valley Stream\	Installments	12-20-96	06-20-06	2%	\$ 5,772,631
Monmouth Scout Camp	Installments	09-06-97	09-06-07	2%	
Clayton Park		01-21-00	01-21-13	2%	1,324,146
Bayshore Park		11-13-99	05-13-13	2%	2,795,126
Fisherman's Cove		09-13-99	06-17-14	2%	215,539
					<u>10,107,442</u>

Economic Development:					
Authority Facilities Loan					
Assistance Program Installments		07-01-93	7-15-13	1.50%	1,051,070
		07-01-93	7-15-13	5.288%	<u>1,051,071</u>
					<u>2,102,141</u>

Total General Capital Fund Long-Term Debt Issued and Outstanding					<u>\$ 321,554,583</u>
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**Reclamation Utility Capital Fund**

<u>Description</u>	<u>Type</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2005</u>
Reclamation Utility Bonds	Serial Bonds	07-01-98	08-01-06	4.25-4.50%	\$ 1,965,000
Reclamation Utility Bonds	Serial Bonds	07-15-02	07-15-17	3.25-4.35 %	7,800,000
Reclamation Utility Bonds	Serial Bonds	04-27-04	09-01-10	5.25-5.00%	7,830,000
Reclamation Utility Bonds	Serial Bonds	04-19-05	01-15-17	3.00-5.00%	<u>7,000,000</u>
Total Reclamation Utility Debt Issued and Outstanding					<u>\$ 24,595,000</u>



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

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

<u>Year</u>	<u>General Capital Fund</u>			<u>Reclamation Capital Fund</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 32,363,431	12,675,191	45,038,622	2,765,000	1,184,794	3,949,794
2007	32,051,005	11,105,139	43,156,144	2,860,000	996,000	3,856,000
2008	30,256,139	9,818,536	40,074,675	2,830,000	859,850	3,689,850
2009	28,226,579	8,537,425	36,764,004	2,790,000	721,275	3,511,275
2010	27,012,947	7,346,289	34,359,236	2,750,000	587,125	3,337,125
2011	27,638,683	6,222,567	33,861,250	1,200,000	461,200	1,661,200
2012	24,555,713	5,043,895	29,599,608	1,550,000	406,700	1,956,700
2013	22,061,391	3,974,097	26,035,488	1,550,000	340,950	1,890,950
2014	19,371,626	3,053,844	22,425,470	1,550,000	271,450	1,821,450
2015	17,357,069	2,239,199	19,596,268	1,550,000	201,150	1,751,150
2016	14,710,000	1,516,529	16,226,529	1,600,000	128,800	1,728,800
2017	9,070,000	950,137	10,020,137	1,600,000	54,800	1,654,800
2018	7,160,000	574,312	7,734,312			
2019	4,460,000	335,800	4,795,800			
2020	4,560,000	147,400	4,707,400			
	<u>\$ 300,854,583</u>	<u>73,540,360</u>	<u>374,394,943</u>	<u>24,595,000</u>	<u>6,214,094</u>	<u>30,809,094</u>

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

**B. Bonds and Notes Authorized But Not Issued**

At December 31, 2005, the County had authorized but not issued bonds and notes as follows:

General Capital Fund	\$ 112,305,000
Monmouth County Improvement Authority – Guarantee	<u>77,545,000</u>
Net Bonds and Notes Authorized but Not Issued	<u>\$ 189,850,000</u>

**C. Borrowing Power**

New Jersey statutes limit the debt of a County to 2% of the last three preceding years equalized valuations of the taxable real estate and improvements of its constituent communities plus the assessed valuation of Class II Railroad Property. The County's statutory debt at December 31, 2005 was 0.3975% and its remaining borrowing power in dollars was \$1,431,964,993.65.

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

The following summary of debt condition of the County conforms to the method of used in preparing its Annual Debt Statement, which is required to be filed with the State of New Jersey. The summary reflects a statutory net debt of \$355,234,583.39 at December 31, 2005.

	<u>Gross Debt</u>	<u>Statutory Deductions</u>	<u>Net Debt</u>
General Debt	\$ 490,704,583.39	135,470,000.00	355,234,583.39
Reclamation Center Utility	24,595,000.00	24,595,000.00	
	<u>\$ 515,299,583.39</u>	<u>160,065,000.00</u>	<u>355,234,583.39</u>

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

<u>Description</u>	<u>Balance Dec. 31, 2004</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance Dec. 31, 2005</u>
General Bonds and				
Notes Outstanding	\$ 241,785,000.00	57,035,000.00	25,820,000.00	273,000,000.00
County College Bonds	13,815,000.00	4,530,000.00	2,700,000.00	15,645,000.00
Reclamation Center				
Utility Bonds & Notes	<u>20,010,000.00</u>	<u>7,000,000.00</u>	<u>2,415,000.00</u>	<u>24,595,000.00</u>
	<u>\$ 275,610,000.00</u>	<u>68,565,000.00</u>	<u>30,935,000.00</u>	<u>313,240,000.00</u>

**NOTE 4: PRIOR YEAR'S DEBT DEFEASANCE**

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

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

**NOTE 5: FUND BALANCE APPROPRIATED**

The following current fund balances were appropriated as revenue in the County's budgets for the years 2004, 2005 and 2006:

<u>Year</u>	<u>Amount</u>
2004	\$ 41,000,000
2005	42,000,000
2006	48,000,000

**NOTE 6: COUNTY TAX RATES AND NET VALUATION TAXABLE**

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

<u>Year</u>	<u>Net Valuation Taxable</u>	<u>County Tax Base Equalized Valuation of Real &amp; Personal Property</u>	<u>(1) County Tax Rate</u>
2005	65,515,271,859	90,137,099,466	.299
2004	57,090,882,529	78,153,701,666	.379
2003	51,152,695,353	67,317,052,656	.396
2002	47,004,978,315	58,813,432,379	.400
2001	43,459,301,407	51,857,201,260	.421

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

**NOTE 7: PENSION PLANS**

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

These plans provide retirement, disability, annual cost-of-living adjustments and death benefits to plan members and their beneficiaries. Each plan has a Board of Trustees that implement benefit provisions which are established and amended by State statute. The State issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to:

State of New Jersey  
Division of Pensions and Benefits  
P.O. Box 295  
Trenton, New Jersey 08625-0295

The County's share of pension costs, which is based upon the annual billings received from the State as well as the County appropriations, amounted to \$732,871.49 for 2005.

**NOTE 8: ACCUMULATED SICK LEAVE AND VACATION PAY**

Any employee of the County who retires under either of the contributory pension systems (Note 7) may be eligible to receive payment for unused sick leave. Payment is limited to one half of the earned but unused sick leave days with a maximum payment of \$15,000. The payment is provided as a lump sum subject to federal and state taxes and is computed at  $\frac{1}{2}$  of the employee's average annual daily rate of pay for each day of earned and unused accumulated sick leave at the effective date of retirement. Overtime pay, longevity, and any other supplemental compensation are excluded from the computation. (See Note 1, Compensated Absences).

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

The County has also earned unspent vacation and compensatory time pay in the amount of \$151,973.00 and \$732,454.00, respectively, which is also part of the unfunded liability.

While the County does not accrue this liability, the unfunded liability at December 31, 2005 is \$5,765,055.00 based on the eligible employees.

**NOTE 9: DEFERRED COMPENSATION PLAN**

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

**NOTE 10: COUNTY HEALTH CARE PROGRAM**

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

**NOTE 11: DEFERRED CHARGES TO FUTURE TAXATION FUNDED AND UNFUNDED**

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

**NOTE 12: CAPITAL LEASES**

The County is obligated under agreements with the Monmouth County Improvement Authority, dated January 1, 1990, and October 1, 1997, to pay rentals pursuant to the agreements for the cost of acquisition of certain parcels of real estate for recreational purposes, and for the cost of acquisition and construction of additions and improvements to existing correctional facilities. The agreements are treated as capital leases as described in Note 1 on the statutory basis of accounting. The future rental payments are as follows:

<u>Year</u>	<u>Minimum Rental Payments</u>
	<u>Correctional Facility</u>
2006	\$ 4,017,910
2007	4,020,250
2008	4,022,750
2009/2011	<u>12,057,500</u>
	24,118,410
Less: Interest	<u>(3,698,410)</u>
	<u>\$ 20,420,000</u>

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

**NOTE 13: CAPITAL EQUIPMENT POOLED LEASE GUARANTEE**

The Monmouth County Improvement Authority has issued capital equipment pooled lease revenue bonds for the purpose of financing the acquisition of equipment for lease to certain governmental units located within the County. Payment of interest and principal on the bonds is unconditionally and irrevocably guaranteed by the lessees of the equipment and the County. The bonds mature serially through the year 2013. At December 31, 2005, the bonds included the following issues:

<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Rate</u>	<u>Balance Dec. 31, 2005</u>
8-01-91	\$ 5,435,000	6.40-6.60	\$ 75,000
8-15-97	11,390,000	4.625-6.00	500,000
8-30-99	20,590,000	4.10-5.00	5,345,000
10-31-01	16,885,000	4.15-5.00	7,485,000
8-01-03	16,180,000	3.45-5.00	11,905,000
10-01-05	21,905,000	3.25-5.00	21,905,000

**NOTE 14: ARBITRAGE**

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

For its \$23,000,000 bond issue of September 1, 1995, the County has determined that there is an arbitrage rebate liability of \$34,794.67.

For its October 15, 1996 bond issue of \$30,000,000 the County has determined that there is an arbitrage liability of \$21,394.34.

For its August 1, 1997 bond issue of \$33,000,000 the County has determined that there is an arbitrage liability of \$43,824.64.

For its August 1, 1998 bond issue of \$30,160,000 the County has determined that there is arbitrage liability of \$22,630.30.

For its July 15, 1999 bond issue of \$30,000,000 the County has determined that there is an arbitrage liability of \$33,077.22. A reserve has been set-up for the total of \$155,721.17.

**NOTE 15: RISK MANAGEMENT**

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

<b><u>Coverage</u></b>	<b><u>Self-Insured Retention</u></b>	<b><u>Excess Insurance</u></b>
General Liability	\$ 200,000	10,000,000
Automobile	200,000	10,000,000
Law Enforcement	200,000	10,000,000
Public Employee Dishonesty	5,000	1,000,000
Public Officials	100,000	2,000,000
Prosecutor's Liability	1,250	3,000,000
Helicopter/Aviation	2,500	5,000,000
Environmental Impairment	15,000	3,000,000
Property	Various	75,000,000
Workers Compensation	250,000	Statutory
Surety Bonds:		
W. Claire French, Count Clerk		50,000
Leo J. Carling, Superintendent of Buildings And Grounds		50,000
Joseph W. Oxley, Sheriff		50,000
Marie Muhler, Surrogate		50,000
Ben Danskin, Treasury		200,000

**NOTE 15: RISK MANAGEMENT (Continued)**

In respect to the excess insurance, the County's settled claims have not exceeded the commercial coverage in any of the past three years. At December 31, 2005, deposits in the trust fund amounted to \$136,502.30.

**NOTE 16: RESERVE FOR ENVIRONMENTAL IMPAIRMENT LIABILITY**

In conjunction with its petition to increase its reclamation utility landfill rates, which was approved by the State of New Jersey in January 1989, the County established a reserve for self insurance for potential losses that might occur as a result of accidents having an environmental impact. At December 31, 2005 the reserve, which management considered to be adequate in terms of its risk, amounted to \$7,000,000.

**NOTE 17: FIXED ASSETS**

In 1997, the County contracted the services of a company to count, record and report on its fixed assets. For purposes of the report, the County established a threshold of \$1,000 as the minimum value for an item to be included in its fixed assets accounts. The company completed its report for assets acquired through December 31, 1996, and adjustments have been made in the accounts to reflect the results up to December 31, 2005.

During 2005, the following changes occurred in the fixed assets of the County:

	<b>Balance Dec. 31, 2004</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance Dec. 31, 2005</b>
General Fixed Assets:				
Land	\$ 230,051,153.89	9,099,672.14		239,150,826.03
Buildings	275,534,234.00	1,475,136.00		277,009,370.00
Furniture, Fixtures And Equipment	30,765,483.06	959,975.44		31,725,458.50
Vehicles	<u>59,728,156.11</u>	<u>2,657,708.76</u>	<u>      </u>	<u>62,385,864.87</u>
Total General Fixed Assets	<u>\$596,079,027.06</u>	<u>14,192,492.34</u>	<u>      </u>	<u>610,271,519.40</u>

**NOTE 18: DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS**

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2005, there were no deferred charges in the Current Fund.

## **NOTE 19: DIVISION OF SOCIAL SERVICES**

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

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

**Current Fund Accounts:**

Administration  
Rental Assistance

**Trust Fund Accounts:**

Reach Omega  
Assistance  
Child Support  
Clearing

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

December 31, 2005	\$ 1,317,349.60
December 31, 2004	1,269,035.57
December 31, 2003	965,768.77
December 31, 2002	974,621.57
December 31, 2001	915,622.19

## **NOTE 20: CONTINGENT LIABILITIES**

### **State and Federal Financial Assistance**

The County receives financial assistance from the State of New Jersey and the U.S. government in the form of grants. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the financial assistance agreements and applicable regulations, including the expenditure of the funds for eligible purposes. Substantially all grants, entitlements and cost reimbursements are subject to financial and compliance audits by grantors. As a result of these audits, costs previously reimbursed could be disallowed and require repayment to the grantor agency. As of December 31, 2005, 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 2005, and post balance sheet period through June 20, 2006.



**NOTE 21: SUBSEQUENT EVENTS**

The County adopted the following ordinances in 2006 authorizing the issuance of additional debt:

<u>Date</u>	<u>Purpose</u>	<u>Amount of Debt Authorized</u>
April 5, 2005	General Obligation Bonds	\$ 40,000,000

**NOTE 22: CHANGE ORDERS**

Monmouth County approved the following change orders during 2005:

1. Reso. #05-095 for A. Montone Construction, Inc. – Authorizing change order #2 and final and accepting the rehabilitation of Bridge W-27 on County Route 18, First Avenue, at Wreck Pond, in the Boroughs of Sea Girt and Spring Lake.
2. Reso. #05-174 for Genesis Rehabilitation Services – Authorizing additional expenditure (over 20%) for physical, occupational & speech therapy services for the Geraldine L. Thompson Care Center for the period of July 26, 2004 through December 31, 2004.
3. Reso. #05-388 for MPA & Associates, L.L. C. – Authorizing 3 month extension of contract and additional expenditure (over 20%) for technology products consulting services. Original contract period was March 1, 2004 through February 28, 2005, now extended from March 1, 2005 through May 31, 2005.
4. Reso. #05-976 for East Coast Haz Mat Removal, Inc. – Authorizing additional expenditure (over 20%) for phased asbestos abatement at the Monmouth County Hall of Records and a contract time of 730 days.
5. Reso. #06-078 for Partners Healthcare, L.L.C. – Authorizing additional expenditure (over 20%) for pharmacy services for the residents of the Monmouth County Care Centers for the period of January 1, 2005 through December 31, 2005.

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

**NOTE 23: PROPERTY TAXES**

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

**NOTE 24: FASB PRONOUNCEMENTS POLICY**

The County adheres to all FASB policies unless otherwise indicated.

**NOTE 25: RESTATEMENT OF PRIOR YEAR'S FINANCIAL STATEMENTS**

The balance sheets of the Sheriff's Department and the Correctional Center were restated as of December 31, 2004. The Sheriff's department was restated to include a bank account of \$530,000.00 and the Correctional Center was restated to include inmates accounts which were not included previously in accordance with established policy but will now be included with a note to the financial statements explaining the nature of these inmate accounts with respect to collectibility.

**NOTE 26: 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.

It has been determined after consultation with the County management that the amounts will now be included on the balance sheet of the Correctional Center, with full disclosure in the Notes to Financial Statements that the vast majority of these accounts receivable balances will not be collected.

**NOTE 27: 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, 2005. They have issued a separate report, and as such, we do not express an opinion on those compliance requirements.

**COUNTY OF MONMOUTH****SUMMARY OF COUNTY DEBT****Summary of County Debt**

	<u>Year 2005</u>	<u>Year 2004</u>	<u>Year 2003</u>
<b><u>Issued and Outstanding</u></b>			
General:			
Bonds and Notes	\$ 288,645,000.00	255,600,000.00	259,055,000.00
Reclamation Center Utility:			
Capital Fund:			
Bonds and Notes	24,595,000.00	20,010,000.00	23,100,000.00
Green Trust Bonds NJDEP	10,107,442.17	11,894,918.95	13,699,184.96
Voc Tech. School District NJDEP	2,102,141.22	2,339,886.84	2,573,103.22
Monmouth County Improvement Authority *	77,545,000.00 *	32,235,000.00 *	40,220,000.00
Total Issued and Outstanding	<u>402,994,583.39</u>	<u>322,079,805.79</u>	<u>338,647,288.18</u>

**Authorized But Not Issued**

General:			
Bonds and Notes	112,305,000.00	86,005,000.00	64,305,000.00
Total Authorized But Not Issued	<u>112,305,000.00</u>	<u>86,005,000.00</u>	<u>64,305,000.00</u>
Net Bonds and Notes Issued and Authorized But Not Issued	<u>\$ 515,299,583.39</u>	<u>408,084,805.79</u>	<u>402,952,288.18</u>

**Summary of Statutory Debt Condition - Annual Debt Statement**

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of \$355,234,583.39.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	\$ 490,704,583.39	135,470,000.00	355,234,583.39
Reclamation Center Utility	24,595,000.00	24,595,000.00	-
Total	<u>\$ 515,299,583.39</u>	<u>160,065,000.00</u>	<u>355,234,583.39</u>

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

2% of Equalized Valuation Basis (County)	\$ 1,787,199,577.04
Net Debt	<u>355,234,583.39</u>
Remaining Borrowing Power	<u>\$ 1,431,964,993.65</u>

\*Guaranteed by County only  
Included in deduction

**COUNTY OF MONMOUTH****OFFICIALS IN OFFICE****Officials in Office**

The following officials were in office during the year 2005:

<b><u>Name</u></b>	<b><u>Title</u></b>
Thomas J. Powers	Director of the Board, Freeholder in Charge of Public Works and Engineering
Amy H. Handlin	Deputy Director of the Board in Charge of Finance
Theodore J. Narozanick	Freeholder in Charge of Administration & Special Services
Robert D. Clifton	Freeholder in Charge of Human Services, Health & Transportation
William C. Barham	Freeholder in Charge of Administration of Justice and Parks
James S. Gray	Clerk of the Board
Louis Paparozzi	County Administrator
Malcolm V. Carton, Esq.	County Counsel
Daniel J. Wolfe	Director, County Public Works and Engineering Department
Joseph Ettore	County Engineer
Mark E. Acker	Director of Finance
Kathleen A. Brady	Deputy County Administrator
Lynn Miller	Director of Human Services
Mark E. Acker	Treasurer
M. Claire French	County Clerk
Marie S. Muhler	Surrogate
Joseph Oxley	Sheriff
Leo J. Carling, III	Superintendent, Buildings and Grounds

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

Balance December 31, 2004	<b><u>Ref.</u></b> A		\$ 128,231,892.52
Increased by Receipts:			
Miscellaneous Revenue not Anticipated	A-2	14,852,615.25	
Taxes Receivable	A-6	269,650,000.00	
Added and Omitted Taxes	A-7	4,620,585.32	
Revenue Accounts Receivable	A-8	158,981,271.63	
Schedule of Investments	A-9	1,000,000.00	
Deferred Charges - Emergency Appropriations	A-9B	300,000.00	
Realty Transfer Fees	A-11	80,493,006.00	
Arbitrage Interest	A-9A	90,536.31	
Other		<u>4,606.39</u>	
			<u>529,992,620.90</u>
			658,224,513.42
Decreased by Disbursements:			
Budget	A-3	407,366,037.44	
Appropriation Reserves	A-10	28,151,658.79	
Realty Transfer Fees	A-11	76,047,071.97	
Accounts Payable (Accrued Salaries and Wages)	A-13	543,108.40	
Accounts Payable - Expenditures	A-13	2,047,571.35	
Arbitrage Remittance	A-9A	<u>67,039.76</u>	
			<u>514,222,487.71</u>
Balance December 31, 2005	A		<u><u>\$ 144,002,025.71</u></u>
		<b><u>Ref.</u></b>	
Cash			\$ 5,901,785.97
Cash Equivalents	A-5		<u>138,100,239.74</u>
			<u><u>\$ 144,002,025.71</u></u>

Supplementary Information

## Supplementary Information

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

	<b><u>Ref.</u></b>	
Increased by:		
2005 Levy	A-2	<u>\$ 269,650,000.00</u>
Decreased by:		
Collections	A-1,4	<u><u>\$ 269,650,000.00</u></u>

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

	<b><u>Ref.</u></b>	
Balance December 31, 2004	A	\$ 4,620,585.32
Increased by:		
Added and Omitted Taxes		<u>3,795,499.67</u>
		8,416,084.99
Decreased by:		
Collections	A-2,4	<u>4,620,585.32</u>
Balance December 31, 2005	A	<u><u>\$ 3,795,499.67</u></u>

Supplementary Information

**COUNTY OF MONMOUTH**

**Exhibit A-8**

**CURRENT FUND**

**Sheet 1 of 10**

**SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**

	<b><u>Balance Dec. 31, 2004</u></b>	<b><u>Accrued in 2005</u></b>	<b><u>Collected</u></b>	<b><u>Balance Dec. 31, 2005</u></b>
<b><u>Miscellaneous Revenues Anticipated</u></b>				
<b><u>Local Revenue</u></b>				
County Clerk	3,476,322.82	16,824,912.32	14,416,228.72	5,885,006.42
Surrogate		586,753.09	586,753.09	
Sheriff		2,032,202.69	1,502,202.69	530,000.00
Interest on Investments and Deposits	517,789.26	9,954,374.03	10,472,163.29	
Parks and Recreation		6,306,851.31	6,306,851.31	
M.C. County Care Center-Geraldine L. Thompson Division	6,309.87	10,628,835.03	9,935,254.77	699,890.13
M.C. County Care Center-John L. Montgomery Division	60,031.59	13,521,795.86	13,369,862.66	211,964.79
Data Processing Services - Board of Social Services	7,469.00	104,000.00	111,469.00	
Receipts, Rental of County Owned Properties	2,650.00	466,358.72	469,008.72	
Indirect Cost Recovery	463,812.96	940,789.25	1,404,602.21	
U.S.D.A. Reimbursement, Youth Detention Center	4,757.02	39,121.49	41,757.24	2,121.27
Maintenance-In-Lieu of Rent, Division of Social Services		1,126,021.92	1,126,021.92	
Recovery of Fringe Benefits	107,137.21	5,056,988.90	4,914,356.47	249,769.64
Lease, Worker's Compensation Court		114,879.96	114,879.96	
Intoxicated Driver Resource Center		220,605.00	220,605.00	
Division of Social Services		3,534,939.46	3,534,939.46	



**COUNTY OF MONMOUTH**

**CURRENT FUND**

**SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**

Exhibit A-8

Sheet 2 of 10

	<b><u>Balance</u></b> <b><u>Dec. 31, 2004</u></b>	<b><u>Accrued</u></b> <b><u>in 2005</u></b>	<b><u>Collected</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2005</u></b>
<b><u>Miscellaneous Revenues Anticipated</u></b>				
<b><u>State Aid</u></b>				
State Aid - County College Bonds ( N.J.S.A. 18A:64A-22.6 )	4,919,348.47	(898,663.26)	3,281,515.00	739,170.21
Reimbursement, Mental Health Administrator's Salary	3,000.00	9,000.00	9,000.00	3,000.00
Reimbursement, State Inmates at Correctional Institution	18,460.00	2,002,055.00	2,006,605.00	13,910.00
Division of Economic Assistance - Earned Income Credit		23,215,376.00	23,215,376.00	
<b><u>State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities</u></b>				
<b><u>Social and Welfare Services (C.66. P.L. 1990)</u></b>				
Division of Youth and Family Services		2,194,019.00	2,194,019.00	
Supplemental Social Security Income		1,007,489.00	1,007,489.00	
<b><u>Psychiatric Facilities ( C. 73, P.L. 1990 )</u></b>				
Maintenance Of Patients In State Institutions for Mental Diseases		4,879,571.00	4,879,571.00	
Maintenance Of Patients In State Institutions for Mentally Retarded		10,175,466.00	10,175,466.00	
Board of County Patients in State and Other Institutions		354,014.53	354,014.53	

**COUNTY OF MONMOUTH**

**Exhibit A-8**

**CURRENT FUND**

**Sheet 3 of 10**

**SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**

	<b><u>Balance</u></b> <b><u>Dec. 31, 2004</u></b>	<b><u>Accrued</u></b> <b><u>in 2005</u></b>	<b><u>Collected</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2005</u></b>
<b><u>Miscellaneous Revenues Anticipated</u></b>				
<b><u>Special Items of General Revenue Anticipated with Prior Written</u></b>				
<b><u>Consent of the Director of Local Government Services; Public And</u></b>				
<b><u>Private Revenues Offset with Appropriations:</u></b>				
<b><u>State of New Jersey - Department of Health and Senior Services</u></b>				
Monmouth County Office on Aging Comprehensive Area Plan Grant		4,011,905.00	4,011,905.00	
CAP/NJEH Medicaid Case Management		830,000.00	830,000.00	
Alcoholism Services Plan - CY 2005, 05-535-ADA-C-0		1,157,651.00	1,157,651.00	
Topoff 3 Exercise, CY 2005		20,000.00	20,000.00	
<b><u>State of New Jersey - Governor's Council on Alcohol and</u></b>				
<b><u>Drug Abuse</u></b>				
Alliance Prevention - CY 2005		684,596.00	684,596.00	
<b><u>State of New Jersey - Department of Community Affairs</u></b>				
Recreational Opportunities for Individuals with Disabilities - CY 2005		30,000.00	30,000.00	
Prevention of Homelessness (Linkages) - PY 2005		50,000.00	50,000.00	
Smart Future Grant, AtlanticCoast, #05-0039-00		174,000.00	174,000.00	
LICAR Program, #04-4272-00		22,500.00	22,500.00	

**COUNTY OF MONMOUTH**

Exhibit A-8

**CURRENT FUND**

Sheet 4 of 10

**SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**

	<b><u>Balance</u></b> <b><u>Dec. 31, 2004</u></b>	<b><u>Accrued</u></b> <b><u>in 2005</u></b>	<b><u>Collected</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2005</u></b>
<b><u>Miscellaneous Revenues Anticipated</u></b>				
<b><u>Special Items of General Revenue Anticipated with Prior Written</u></b>				
<b><u>Consent of the Director of Local Government Services; Public And</u></b>				
<b><u>Private Revenues Offset with Appropriations:(continued)</u></b>				
<b><u>State of New Jersey - New Jersey Transit Corporation</u></b>				
FTA - JARC Route 35 Shuttle - FY 2003		60,000.00	60,000.00	
FTA - Section 5311 - FY 2006		146,828.00	146,828.00	
Senior Citizen and Disabled Resident Transportation Program - CY 2005		1,484,716.00	1,484,716.00	
Timetable Distribution - FY 2006		10,000.00	10,000.00	
Work First New Jersey - CY 2006 Project Income		9,400.16	9,400.16	
<b><u>State of New Jersey - Division of Vocational Rehabilitation Services</u></b>				
Brokered Employment Transportation - CY 2006 Project Income - 95-045		10,929.90	10,929.90	
<b><u>North Jersey Transportation Planning Authority</u></b>				
NJIT - Sub-Regional Transportation Planning - Program - FY 2006		99,057.60	99,057.60	
NJIT - UPWP, Route 79, FY 2006-2007		180,000.00	180,000.00	
Compton's Creek Dredging, DB#01309, FY2005		1,200,000.00	1,200,000.00	
<b><u>State of New Jersey - Department of Transportation</u></b>				
TTF - 2006 Annual Transportation Program		4,534,000.00	4,534,000.00	
CR 537 Corridor Sec. A, STP-0023(102) PE		589,921.00	589,921.00	
SR 34 & Lloyd Road Project, FY 05-08		2,325,000.00	2,325,000.00	

**COUNTY OF MONMOUTH**

**Exhibit A-8**

**CURRENT FUND**

**Sheet 5 of 10**

**SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**

	<b><u>Balance</u></b> <b><u>Dec. 31, 2004</u></b>	<b><u>Accrued</u></b> <b><u>in 2005</u></b>	<b><u>Collected</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2005</u></b>
<b><u>Miscellaneous Revenues Anticipated</u></b>				
<b><u>Special Item of General Revenue Anticipated with Prior Written</u></b>				
<b><u>Consent of Director of Local Government Services; Public And</u></b>				
<b><u>Private Revenues Offset with Appropriations:(continued)</u></b>				
<b><u>State of New Jersey - Department of Human Services</u></b>				
DYFS - Youth Detention Center - CY 2005 - 05BFNC		39,624.00	39,624.00	
DYFS - Human Services Advisory Council - CY 2005 - 05AVNC		64,754.00	64,754.00	
DYFS - Family Court, Grants-In-Aid - CY 2005 - 05CNNC		7,453.00	7,453.00	
DFD - Special Initiative and Transportation - FY 2006		644,498.00	644,498.00	
DFD - Title IV-D Reimbursement Agreement - FFY 2005		28,033.04	28,033.04	
DFD - Title IV-D Reimbursement Agreement - Ffy 2006		374,271.63	374,271.63	
DFD - Social Services for the Homeless - CY 2005 - SH05013		759,960.00	759,960.00	
DMHS - Mental Health Board - FY 2006		6,000.00	6,000.00	
DMHS - Project Transition/Path - CY 2003 - Project Income		3,063.75	3,063.75	
DMHS - Project Transition/Path - CY 2005 -S1202039		382,782.00	382,782.00	
DMHS - CIACC / CART - CY 2005, 20213		42,513.00	42,513.00	

**COUNTY OF MONMOUTH**

Exhibit A-8

**CURRENT FUND**

Sheet 6 of 10

**SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**

	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Accrued</u> <u>in 2005</u>	<u>Collected</u>	<u>Balance</u> <u>Dec. 31, 2005</u>
<b><u>Miscellaneous Revenues Anticipated</u></b>				
<b><u>Special Item of General Revenue Anticipated with Prior Written</u></b>				
<b><u>Consent of Director of Local Government Services; Public And</u></b>				
<b><u>Private Revenues Offset with Appropriations:(Continued)</u></b>				
<b><u>State of New Jersey - Division of Law and Public Safety</u></b>				
DCJ - Victim Assistance, VOCA, FFY 2004, V-13-04		150,025.00	150,025.00	
DCJ - SANE - ,V-36-03S		2,400.00	2,400.00	
DCJ - SANE/SART, FFY 2005, VS-13-05		64,114.00	64,114.00	
DCJ - Multi- Jurisdictional Narcotics Task Force - CY 2005		100,014.00	100,014.00	
DCJ - Meagans Law, LLE-13-03, FFY 2003		34,571.00	34,571.00	
DCJ - Meagans Law, LLE-15-04, FFY 2004		12,226.00	12,226.00	
DCJ - LLEBG - DNA Collection, LLE-36-04, FFY 2005		10,200.00	10,200.00	
DCJ - Project Vision, FY 2005, PV-05-04		50,000.00	50,000.00	
DCJ - Body Armor Replacement Fund - FY 2004		50,211.26	50,211.26	
DCJ - Body Armor Replacement Fund - FY 2005		49,021.79	49,021.79	
DCJ - LEOTEF - SFY 2004		27,580.00	27,580.00	
DCJ - Community Justice Program, #DE-16C8-03		71,428.00	71,428.00	
NCHIP - Photo Capture, 2004-RU-BX-K058		22,903.20	22,903.20	
DSP - Homeland Security Regional Project Grant - FY 2005		365,000.00	365,000.00	
DSP - Homeland Security Grant Program (HSGP) - FY 2004		23,300.00	23,300.00	
DSP - Homeland Security Grant Program (HSGP) - FY 2005		734,235.00	734,235.00	

**COUNTY OF MONMOUTH**

Exhibit A-8

**CURRENT FUND**

Sheet 7 of 10

**SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**

	<b><u>Balance Dec. 31, 2004</u></b>	<b><u>Accrued in 2005</u></b>	<b><u>Collected</u></b>	<b><u>Balance Dec. 31, 2005</u></b>
<b><u>Miscellaneous Revenues Anticipated</u></b>				
<b><u>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services; Public And Private Revenues Offset with Appropriations:(Continued)</u></b>				
<b><u>State of New Jersey - Division of Law and Public Safety (Cont'd)</u></b>				
DSP - OEM, Improvement Exercise, FY 2004		24,966.00	24,966.00	
DSP - Hazardous Materials Exercise Program (HMEP), FY 2005		3,118.00	3,118.00	
DHTS - Safe Cargo, OP05-45-01-04		3,000.00	3,000.00	
DHTS - Underage Alcohol Enforcement - CY 2005		28,600.00	28,600.00	
JJC - State/Community Partnership - CY 2004 - SCP-PM/PS-04-13		432,624.00	432,624.00	
JJC - Family Court - CY 2005 , FC-PS-05-13		174,242.00	174,242.00	
JJC - Juvenile Accountability Incentive Block Grant, FFY2004-Year7-04-13		59,725.00	59,725.00	
JJC - Juvenile Accountability Ince. Block Grant, FFY2001,(Eatontown)4-01-1		5,473.00	5,473.00	
MCYDC - SFEA - FY 2006		234,000.00	234,000.00	
<b><u>State of New Jersey - Department of the Treasury</u></b>				
DA - Monmouth County Child Advocacy Center, SFY 2005		125,000.00	125,000.00	
<b><u>State of New Jersey - Department of Environmental Protection</u></b>				
Clean Communities Program - CY 2005		64,314.83	64,314.83	
Recycling Program - REC-94-13-Project Income		6,752.44	6,752.44	
Municipal Stormwater Regulation Program, WQ04/05-335		10,000.00	10,000.00	
<b><u>State of New Jersey - Dept. of Labor &amp; Workforce Development</u></b>				
Workforce Investment Act - PY 2004		46,237.87	46,237.87	
Workforce Investment Act - PY 2005		4,501,731.00	4,501,731.00	

**COUNTY OF MONMOUTH**

**CURRENT FUND**

**SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**

Exhibit A-8

Sheet 8 of 10

	<b><u>Balance</u></b> <b><u>Dec. 31, 2004</u></b>	<b><u>Accrued</u></b> <b><u>in 2005</u></b>	<b><u>Collected</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2005</u></b>
<b><u>Miscellaneous Revenues Anticipated</u></b>				
<b><u>Special Item of General Revenue Anticipated with Prior Written</u></b>				
<b><u>Consent of Director of Local Government Services; Public And</u></b>				
<b><u>Private Revenues Offset with Appropriations:(Continued)</u></b>				
<b><u>State of New Jersey - Division of Archive and Records Management</u></b>				
PARIS Grants Program		1,498,565.00	1,498,565.00	
<b><u>State of New Jersey - Office of Information Technology</u></b>				
OETS - 911 Coordinator, FY 2004		11,111.00	11,111.00	
OETS - 911 Coordinator, FY 2005		24,998.40	24,998.40	
OETS - 9-1-1 PSAP General Assistance, FY 2005		250,000.00	250,000.00	
OETS - 9-1-1 PSAP Equipment, FY 2005		531,545.00	531,545.00	
<b><u>State of New Jersey - Historic Trust</u></b>				
Seabrook Wilson House, 2002.2003		574,378.00	574,378.00	
<b><u>United States - Department of Housing and Urban Development</u></b>				
Housing Counseling, HC05-0398-096-FY 2005		30,471.00	30,471.00	
Township of Woodbridge - HOPWA - 2005		427,993.00	427,993.00	
<b><u>Food Bank of Monmouth and Ocean Counties</u></b>				
Youth Farmstand - CY 2004		2,589.25	2,589.25	

**COUNTY OF MONMOUTH**

**CURRENT FUND**

**SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**

Exhibit A-8

Sheet 9 of 10

	<u>Balance Dec. 31, 2004</u>	<u>Accrued in 2005</u>	<u>Collected</u>	<u>Balance Dec. 31, 2005</u>
<b><u>Miscellaneous Revenues Anticipated</u></b>				
<b><u>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services; Public And Private Revenues Offset with Appropriations:(Continued)</u></b>				
<b><u>Naval Weapons Station Earle</u></b>				
M.C. Mosquito Extermination Commission, ISA, FY 2004		10,500.00	10,500.00	
M.C. Mosquito Extermination Commission, ISA, FY 2005		12,800.00	12,800.00	
<b><u>Gateway National Recreation Area - Sandy Hook</u></b>				
M.C. Mosquito Extermination Commission, ISA, FY 2005		6,036.52	6,036.52	
<b><u>Keyport Marine Basin, Inc.</u></b>				
M.C. Mosquito Extermination Commission, ISA, FY 2005		5,000.00	5,000.00	
<b><u>County Clerks - Interlocal Service Agreements (ISA's)</u></b>				
DSMS (Document Summary Management System), E-Recording		50,000.00	50,000.00	
<b><u>National Children's Alliance</u></b>				
Program Development Grant - CY 2005		5,000.00	5,000.00	
<b><u>Donations</u></b>				
Monmouth County Sheriff's K-9 Unit		150.00	150.00	
<b><u>Minneapolis Medical Research Foundation</u></b>				
SANE/SART, 27-60-101014		2,898.00	2,898.00	



**COUNTY OF MONMOUTH**

**Exhibit A-8**

**CURRENT FUND**

**Sheet 10 of 10**

**SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**

	<b><u>Balance Dec. 31, 2004</u></b>	<b><u>Accrued in 2005</u></b>	<b><u>Collected</u></b>	<b><u>Balance Dec. 31, 2005</u></b>
<b><u>Miscellaneous Revenues Anticipated</u></b>				
<b><u>Special Items of General Revenue Anticipated With Prior Consent of Director of Local Government Services - Other Special Items</u></b>				
<b><u>Constitutional Officers - Increased Fees (P.L. 2001, C. 370)</u></b>				
County Clerk		4,846,572.30	4,846,572.30	
Surrogate		186,887.00	186,887.00	
Sheriff		172,871.32	172,871.32	
Motor Vehicle Fines (N.J.S.A. 39:5-41)		2,956,938.33	2,956,938.33	
Monmouth County Reclamation Center Utility - Equipment Leases	41,771.19	4,458,228.81	4,500,000.00	
Pension Reserve		1,500,000.00	1,500,000.00	
Division of Social Services - Early Retirement Incentive Principal		1,535,000.00	1,535,000.00	
	<u>\$ 9,628,859.39</u>	<u>160,968,759.70</u>	<u>162,262,786.63</u>	<u>8,334,832.46</u>
<b>Ref.</b>	<b>A</b>			<b>A</b>
<b><u>State Aid</u></b>		<b><u>Ref.</u></b>		
County College Bonds		A-2	\$ 3,281,515.00	
Revenue Accounts Receivable		A-4	158,981,271.63	
			<u>\$ 162,262,786.63</u>	

Supplementary Information

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

	<b><u>Ref.</u></b>	
<b><u>Mercer County I.A. Notes</u></b>		
Balance December 31, 2004	A	\$ 1,000,000.00
Matured	A-4	<u>\$ 1,000,000.00</u>

**SCHEDULE OF RESERVE FOR ARBITRAGE REBATES****Exhibit A- 9A**

	<b><u>Ref.</u></b>	
Balance December 31, 2004	A	\$ 132,224.62
Increased by:		
Arbitrage Rebate Payable	A-3	<u>90,536.31</u>
		222,760.93
Decreased by:		
Arbitrage Remittance	A-4	<u>67,039.76</u>
Balance December 31, 2005	A	<u>\$ 155,721.17</u>

**SCHEDULE OF DEFERRED CHARGES - EMERGENCY APPROPRIATIONS****Exhibit A- 9B**

	<b><u>Ref.</u></b>	
Balance December 31, 2004	A	\$ -
Received	A-4	<u>300,000.00</u>
Balance December 31, 2005	A	<u>\$ 300,000.00</u>

Supplementary Information

**COUNTY OF MONMOUTH****Exhibit A-10****Sheet 1 of 11****CURRENT FUND****SCHEDULE OF 2004 APPROPRIATION RESERVES**

	<b><u>Balance Dec. 31, 2004</u></b>	<b><u>Budget After Transfers</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Balance Lapsed</u></b>
<b><u>General Government Functions</u></b>				
Office of County Administrator				
Salaries and Wages	\$ 367.69	367.69		367.69
Other Expenses	27,025.65	27,025.65	2,364.94	24,660.71
Research, Technical and Consulting Services				
Other Expenses	978,559.90	978,559.90	463,081.23	515,478.67
Purchasing Department				
Salaries and Wages	6,584.52	6,584.52		6,584.52
Other Expenses	6,082.95	6,082.95	1,944.12	4,138.83
Public Information				
Salaries and Wages	3,355.95	3,355.95		3,355.95
Other Expenses	6,455.26	6,455.26	3,841.17	2,614.09
Personnel Department				
Salaries and Wages	809.35	809.35		809.35
Other Expenses	31,256.64	31,256.64	23,630.85	7,625.79
Youth Employment Program				
Salaries and Wages	178.10	178.10		178.10
Board of Chosen Freeholders				
Salaries and Wages	403.87	403.87		403.87
Other Expenses	2,854.11	2,854.11	23.76	2,830.35
Clerk of the Board				
Salaries and Wages	6,036.75	6,036.75		6,036.75
Other Expenses	19,804.37	19,804.37	7,948.06	11,856.31
County Clerk				
Salaries and Wages	9,936.61	9,936.61		9,936.61
Other Expenses	73,488.97	73,488.97	42,683.60	30,805.37

**COUNTY OF MONMOUTH****Exhibit A-10****Sheet 2 of 11****CURRENT FUND****SCHEDULE OF 2004 APPROPRIATION RESERVES**

	<b>Balance Dec. 31, 2004</b>	<b>Budget After Transfers</b>	<b>Paid or Charged</b>	<b>Balance Lapsed</b>
Superintendent of Elections				
Salaries and Wages	1,679.36	1,679.36		1,679.36
Other Expenses	80,460.39	80,460.39	1,549.40	78,910.99
Board of Elections				
Salaries and Wages	16,557.47	16,557.47		16,557.47
Other Expenses	68,101.14	68,101.14	5,047.88	63,053.26
Finance Department				
Salaries and Wages	2,336.70	2,336.70		2,336.70
Other Expenses	31,954.97	31,954.97	9,608.27	22,346.70
Indirect Cost Allocation Plan				
Other Expenses	6,500.00	6,500.00	5,000.00	1,500.00
Audit Services				
Other Expenses	120,000.00	120,000.00	114,000.00	6,000.00
Department of Information Services				
Salaries and Wages	19,818.61	19,818.61		19,818.61
Other Expenses	774,615.55	774,615.55	664,571.39	110,044.16
Board of Taxation				
Salaries and Wages	7,907.15	7,907.15		7,907.15
Other Expenses	2,183.97	2,183.97	75.25	2,108.72
Office of the County Counsel				
Other Expenses	465,072.91	465,072.91	302,287.10	162,785.81
Office of the County Adjuster				
Salaries and Wages	2,039.80	2,039.80		2,039.80
Other Expenses	337.74	337.74		337.74
County Surrogate				
Salaries and Wages	3,435.52	3,435.52		3,435.52
Other Expenses	3,661.17	3,661.17	714.89	2,946.28

**COUNTY OF MONMOUTH**

Exhibit A-10

Sheet 3 of 11

**CURRENT FUND****SCHEDULE OF 2004 APPROPRIATION RESERVES**

	<b><u>Balance Dec. 31, 2004</u></b>	<b><u>Budget After Transfers</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Balance Lapsed</u></b>
County Engineer				
Salaries and Wages	8,226.48	8,226.48		8,226.48
Other Expenses	38,017.68	38,017.68	7,702.01	30,315.67
Department of Economic Development & Tourism				
Salaries and Wages	547.79	547.79		547.79
Other Expenses	11,604.63	11,604.63	4,784.04	6,820.59
Historical Commission				
Salaries and Wages	121.43	121.43		121.43
Other Expenses	21,808.53	21,808.53	18,445.00	3,363.53
Total General Government	<u>2,860,189.68</u>	<u>2,860,189.68</u>	<u>1,679,302.96</u>	<u>1,180,886.72</u>
<b><u>Land Use and Administration</u></b>				
Planning Board				
Salaries and Wages	10,696.86	10,696.86	(376.07)	11,072.93
Other Expenses	43,731.25	43,731.25	5,960.31	37,770.94
Total Land Use and Administration	<u>54,428.11</u>	<u>54,428.11</u>	<u>5,584.24</u>	<u>48,843.87</u>
<b><u>Code Enforcement and Administration</u></b>				
Weights and Measures				
Salaries and Wages	1,208.56	1,208.56		1,208.56
Other Expenses	346.79	346.79	104.70	242.09
Total Code Enforcement and Administration	<u>1,555.35</u>	<u>1,555.35</u>	<u>104.70</u>	<u>1,450.65</u>

**COUNTY OF MONMOUTH**

**CURRENT FUND**

**SCHEDULE OF 2004 APPROPRIATION RESERVES**

**Exhibit A-10**

**Sheet 4 of 11**

	<b><u>Balance Dec. 31, 2004</u></b>	<b><u>Budget After Transfers</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Balance Lapsed</u></b>
<b><u>Insurance</u></b>				
Other Insurance				
Other Expenses	659,601.27	659,601.27	10,701.24	648,900.03
Worker's Compensation				
Other Expenses	1,320,008.40	1,320,008.40	(8,568.46)	1,328,576.86
Group Insurance Plan				
Other Expenses	1,914,998.37	1,914,998.37	145,976.48	1,769,021.89
	<u>3,894,608.04</u>	<u>3,894,608.04</u>	<u>148,109.26</u>	<u>3,746,498.78</u>
<b><u>Public Safety Functions</u></b>				
Sheriffs(Police Radio)				
Salaries and Wages	26.52	26.52		26.52
Other Expenses	162,727.98	162,727.98	63,328.12	99,399.86
Police Computer				
Salaries and Wages	6,450.85	6,450.85		6,450.85
Other Expenses	179,698.28	179,698.28	31,273.85	148,424.43
Office of Emergency Management				
Salaries and Wages	6,557.16	6,557.16		6,557.16
Other Expenses	6,442.61	6,442.61	169.75	6,272.86
Consumer Affairs				
Salaries and Wages	2,530.82	2,530.82		2,530.82
Other Expenses	2,686.30	2,686.30	161.46	2,524.84
Medical Examiner				
Salaries and Wages	6,983.85	6,983.85		6,983.85
Other Expenses	81,030.76	81,030.76	42,962.25	38,068.51

**COUNTY OF MONMOUTH****Exhibit A-10****Sheet 5 of 11****CURRENT FUND****SCHEDULE OF 2004 APPROPRIATION RESERVES**

	<b><u>Balance Dec. 31, 2004</u></b>	<b><u>Budget After Transfers</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Balance Lapsed</u></b>
<b><u>Public Safety Functions (Continued)</u></b>				
Aid to Vlntr. Ambulance Squads				
Other Expenses	1,800.00	1,800.00	600.00	1,200.00
Sheriff's Office				
Salaries and Wages	7,624.98	7,624.98		7,624.98
Other Expenses	34,044.91	34,044.91	19,559.96	14,484.95
Office of the County Prosecutor				
Salaries and Wages	355.83	355.83		355.83
Other Expenses	404,618.59	404,618.59	155,703.61	248,914.98
Correctional Institution				
Salaries and Wages	1,776.63	1,776.63		1,776.63
Other Expenses	1,142,415.66	1,142,415.66	910,569.61	231,846.05
Youth Detention Center				
Salaries and Wages	500.28	500.28		500.28
Other Expenses	169,503.98	169,503.98	74,263.92	95,240.06
Fire Marshall				
Salaries and Wages	6,712.54	6,712.54		6,712.54
Other Expenses	6,001.63	6,001.63	5,207.80	793.83
Fire Academy				
Salaries and Wages	10,154.23	10,154.23		10,154.23
Other Expenses	13,914.57	13,914.57	13,512.21	402.36
Police Academy				
Salaries and Wages	14,269.17	14,269.17		14,269.17
Other Expenses	33,215.30	33,215.30	28,042.01	5,173.29
Total Public Safety Function	<u>2,302,043.43</u>	<u>2,302,043.43</u>	<u>1,345,354.55</u>	<u>956,688.88</u>

**COUNTY OF MONMOUTH**

Exhibit A-10

Sheet 6 of 11

**CURRENT FUND****SCHEDULE OF 2004 APPROPRIATION RESERVES**

	<b><u>Balance Dec. 31, 2004</u></b>	<b><u>Budget After Transfers</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Balance Lapsed</u></b>
<b><u>Public Works Function</u></b>				
County Road Maintenance				
Salaries and Wages	851.17	851.17		851.17
Other Expenses	242,152.62	242,152.62	49,175.57	192,977.05
County Bridge Maintenance				
Salaries and Wages	10,195.47	10,195.47		10,195.47
Other Expenses	41,322.20	41,322.20	17,746.39	23,575.81
Director of Public Works				
Salaries and Wages	1,968.43	1,968.43		1,968.43
Other Expenses	1,063.31	1,063.31		1,063.31
Traffic Safety & Engineering				
Salaries and Wages	14,024.51	14,024.51		14,024.51
Other Expenses	86,037.04	86,037.04	19,810.19	66,226.85
Shade Tree Commission				
Salaries and Wages	36.14	36.14		36.14
Other Expenses	59,695.36	59,695.36	19,469.75	40,225.61
Central Mailing				
Salaries and Wages	4,929.61	4,929.61		4,929.61
Other Expenses	14,078.79	14,078.79	4,398.00	9,680.79
Buildings and Grounds				
Salaries and Wages	459.56	459.56		459.56
Other Expenses	1,934,722.35	1,934,722.35	1,378,975.24	555,747.11
Central Motor Pool				
Salaries and Wages	4,577.31	4,577.31		4,577.31
Other Expenses	326,231.76	326,231.76	159,594.01	166,637.75
Mosquito Commission				
Other Expenses	633.60	633.60	503.26	130.34
Total Public Works Function	<u>2,742,979.23</u>	<u>2,742,979.23</u>	<u>1,649,672.41</u>	<u>1,093,306.82</u>



**COUNTY OF MONMOUTH**

Exhibit A-10

Sheet 7 of 11

**CURRENT FUND****SCHEDULE OF 2004 APPROPRIATION RESERVES**

	<u>Balance Dec. 31, 2004</u>	<u>Budget After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
<b><u>Human Services and Health Functions</u></b>				
MC Board of Social Services - Administrative Account				
Salaries and Wages	843,295.17	843,295.17		843,295.17
Other Expenses	2,162,745.12	2,162,745.12	1,275,719.13	887,025.99
M.C. Board of Social Services				
Assist for SS Recipients	68,076.00	68,076.00		68,076.00
M.C. Dept. Health Care Facility				
Salaries and Wages	15,006.94	15,006.94		15,006.94
Other Expenses	27,153.86	27,153.86	4,837.86	22,316.00
Geraldine L. Thompson Care Center				
Salaries and Wages	55.60	55.60		55.60
Other Expenses	495,321.03	495,321.03	353,010.90	142,310.13
John L. Montgomery Care Center				
Salaries and Wages	440.81	440.81		440.81
Other Expenses	691,852.27	691,852.27	475,579.44	216,272.83
John L. Montgomery Care Center - YAU				
Salaries and Wages	20,512.46	20,512.46		20,512.46
Other Expenses	892.50	892.50		892.50
Division Mental Health Services				
Salaries and Wages	413.28	413.28		413.28
Other Expenses	450,395.31	450,395.31	429,870.05	20,525.26
Department of Human Services				
Salaries and Wages	7,279.87	7,279.87		7,279.87
Other Expenses	4,026.49	4,026.49	1,622.74	2,403.75
Reimbursement D.O.T.-Intrm.Emer.& Bus Sub				
Other Expenses	21,015.00	21,015.00	17,983.00	3,032.00

**COUNTY OF MONMOUTH**

Exhibit A-10

Sheet 8 of 11

**CURRENT FUND****SCHEDULE OF 2004 APPROPRIATION RESERVES**

	<b><u>Balance Dec. 31, 2004</u></b>	<b><u>Budget After Transfers</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Balance Lapsed</u></b>
<b><u>Human Services and Health Functions (Continued)</u></b>				
Division of Planning and Resource				
Salaries and Wages	3,165.98	3,165.98		3,165.98
Other Expenses	1,429.87	1,429.87		1,429.87
Public Health Services				
Other Expenses	220,103.14	220,103.14	205,862.14	14,241.00
Office of Disabilities				
Salaries and Wages	577.87	577.87		577.87
Other Expenses	1,307.25	1,307.25	23.25	1,284.00
Aid to Disabilities				
Other Expenses	53,554.68	53,554.68	53,554.68	
Division of Alcohol & Drug Abuse				
Salaries and Wages	2,097.71	2,097.71		2,097.71
Other Expenses	154,388.12	154,388.12	139,716.08	14,672.04
Intoxicated Driver Resource Center				
Salaries and Wages	1,400.58	1,400.56		1,400.56
Other Expenses	25,514.07	25,514.07	763.70	24,750.37
War Veterans Burial and Grave Decorations				
Salaries and Wages	353.23	353.23		353.23
Other Expenses	6,305.22	6,305.22		6,305.22
Office on Aging				
Salaries and Wages	312.54	312.54		312.54
Other Expenses	1,438.40	1,438.40	33.86	1,404.54

**COUNTY OF MONMOUTH**

Exhibit A-10

Sheet 9 of 11

**CURRENT FUND****SCHEDULE OF 2004 APPROPRIATION RESERVES**

	<b>Balance Dec. 31, 2004</b>	<b>Budget After Transfers</b>	<b>Paid or Charged</b>	<b>Balance Lapsed</b>
<b><u>Human Services and Health Functions (Continued)</u></b>				
Office on Aging - SCAT				
Salaries and Wages	6,116.63	6,116.63		6,116.63
Other Expenses	336,851.43	336,851.43	140,582.32	196,269.11
Youth, Education, Recreation & Welfare				
Other Expenses	18,706.53	18,706.53	18,706.45	0.08
Total Human Services and Health	<u>5,642,104.94</u>	<u>5,642,104.94</u>	<u>3,117,865.60</u>	<u>2,524,239.34</u>
<b><u>Park &amp; Recreation Functions</u></b>				
Salaries and Wages	779.88	779.88		779.88
Other Expenses	682,296.04	682,296.04	484,532.38	197,763.66
Total Park & Recreation Function	<u>683,075.92</u>	<u>683,075.92</u>	<u>484,532.38</u>	<u>198,543.54</u>
<b><u>Educational Functions</u></b>				
Brookdale Community Service				
Other Expenses	9,731,849.15	9,731,849.15	9,731,849.15	
Reimbursement - Out of County Colleges				
Other Expenses	342,100.66	342,100.66	17,872.07	324,228.59
Monmouth County Cooperative Extension				
Salaries and Wages	10,439.32	10,439.32		10,439.32
Other Expenses	9,740.77	9,740.77	793.23	8,947.54
Vocational Schools				
Other Expenses	4,939,633.42	4,939,633.42	4,939,633.42	
County Superintendent of Schools				
Salaries and Wages	1,426.47	1,426.47		1,426.47
Other Expenses	8,028.22	8,028.22	393.50	7,634.72
Total Educational Functions	<u>15,043,218.01</u>	<u>15,043,218.01</u>	<u>14,690,541.37</u>	<u>352,676.64</u>

**COUNTY OF MONMOUTH**Exhibit A-10  
Sheet 10 of 11**CURRENT FUND****SCHEDULE OF 2004 APPROPRIATION RESERVES**

	<b><u>Balance Dec. 31, 2004</u></b>	<b><u>Budget After Transfers</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Balance Lapsed</u></b>
<b><u>Utility Expenses &amp; Bulk Purchases</u></b>				
Utilities				
Other Expenses	2,025,759.12	2,025,759.12	1,474,607.09	551,152.03
Total Utility Expenses & Bulk Purchases	<u>2,025,759.12</u>	<u>2,025,759.12</u>	<u>1,474,607.09</u>	<u>551,152.03</u>
<b><u>Contingent</u></b>				
Other Expenses	79,562.78	79,562.78	1,877.50	77,685.28
Total Contingent	<u>79,562.78</u>	<u>79,562.78</u>	<u>1,877.50</u>	<u>77,685.28</u>
<b><u>Deferred Charges &amp; Statutory Expenditures</u></b>				
Public Employees' Retirement System	23,454.85	23,454.85	768.66	22,686.19
F.I.C.A.	254,822.26	254,822.26	(1,546.99)	256,369.25
P.F.R.S.	189,496.80	189,496.80		189,496.80
Total Deferred Charges & Statutory Expenditures	<u>467,773.91</u>	<u>467,773.91</u>	<u>(778.33)</u>	<u>468,552.24</u>
<b><u>Budgeted Ch. 159 Grant</u></b>				
County Contribution - Grant Matching Funds	468,744.26	468,744.26		468,744.26
Total Budgeted/Ch.159 Grant	<u>468,744.26</u>	<u>468,744.26</u>		<u>468,744.26</u>

**COUNTY OF MONMOUTH**

Exhibit A-10

Sheet 11 of 11

**CURRENT FUND****SCHEDULE OF 2004 APPROPRIATION RESERVES**

	<b><u>Balance Dec. 31, 2004</u></b>	<b><u>Budget After Transfers</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Balance Lapsed</u></b>
<b><u>CAPITAL IMPROVEMENTS</u></b>				
Acquisition of Computer Equipment	806,503.70	806,503.70	806,261.36	242.34
Acquisition of Trucks				
Central Motor Pool	5,000.00	5,000.00		5,000.00
Road Maintenance	232,517.00	232,517.00	232,500.00	17.00
Traffic Safety	20,986.00	20,986.00	4,467.00	16,519.00
Acquisition of Passenger Buses - SCAT	388,000.00	388,000.00	336,526.00	51,474.00
Various Capital Improvements				
Road Overlay	174,049.95	174,049.95	104,948.48	69,101.47
Parks Department	473,907.70	473,907.70	473,417.56	490.14
Buildings and Grounds	1,657,218.99	# 1,657,218.99	1,596,764.66	60,454.33
Total Capital Improvements	<u>3,758,183.34</u>	<u>3,758,183.34</u>	<u>3,554,885.06</u>	<u>203,298.28</u>
Grand Totals	<u>40,024,226.12</u>	<u>40,024,226.12</u>	<u>28,151,658.79</u>	<u>11,872,567.33</u>
Ref.	A	A	A-4	A-1
Reserved	\$ 14,874,203.95			
Committed	<u>25,150,022.17</u>			
	<u>\$ 40,024,226.12</u>			

Supplementary Information

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

	<b><u>Ref.</u></b>	
Balance December 31, 2004	A	\$ 4,050,708.48
Increased by:		
Receipts	A-4	<u>80,493,006.00</u>
		84,543,714.48
Decreased by:		
Disbursements	A-4	<u>76,047,071.97</u>
Balance December 31, 2005	A	<u><u>\$ 8,496,642.51</u></u>

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

	<b><u>Ref.</u></b>	
Balance December 31, 2004 and 2005	A	<u><u>\$ 19,653.00</u></u>

Supplementary Information

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

	<b><u>Ref.</u></b>		
Balance December 31, 2004	<u>A</u>		2,613,647.49
Decreased by:			
Adjustments	A-1	168,247.65	
Disbursements	A-4	<u>543,108.40</u>	
			<u>711,356.05</u>
			<u>1,902,291.44</u>
Increased by:			
Expenditures	A-4		<u>2,047,571.35</u>
Balance December 31, 2005	A		<u><u>\$ 3,949,862.79</u></u>

Supplementary Information

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF CASH, CASH EQUIVALENTS**

**AND INVESTMENTS**

Exhibit AA-1

Balance December 31, 2004	<u>Ref.</u> AA		\$ 29,158,219.66
Increased by Receipts:			
Unappropriated Reserves	AA-3	141,991.40	
Grants Receivable	AA-4	28,890,367.64	
Fund Balance	AA-5	<u>37,469.22</u>	<u>29,069,828.26</u>
			58,228,047.92
Decreased by Disbursements:			
Appropriated Reserves	AA-2		<u>30,911,336.80</u>
Balance December 31, 2005	AA		<u><u>\$ 27,316,711.12</u></u>
<b><u>Analysis of Balance</u></b>			
Cash			\$ 5,060,768.19
Sovereign Grant Fund			10,000,000.00
North Fork Investments			<u>12,255,942.93</u>
			<u><u>\$ 27,316,711.12</u></u>

Supplementary Information



**COUNTY OF MONMOUTH****GRANT FUND****SCHEDULE OF APPROPRIATED RESERVES FOR****FEDERAL AND STATE GRANTS**

Exhibit AA-2

Sheet 1 of 9

<b>Grant</b>	<b>Balance Dec. 31, 2004</b>	<b>Balance After Transfers</b>	<b>Paid or Charged</b>	<b>Balance Dec. 31, 2005</b>
NJDHSS - Office on Aging, 00-1388-AAA-02	1,039,800.45	5,444,657.45	4,285,017.58	1,159,639.87
NJDHSS - NJ Ease Caregivers, CY2003	436.00	436.00	436.00	
NJDHSS - CAP/NJEH, Medicaid Case Management	516,212.19	1,346,212.19	740,862.43	605,349.76
APP/Gannett-Video Conferencing CY'03	0.30	0.30	0.30	
NAHB Research-Ctr NCSHR/ATAP	43.39	43.39	43.39	
NJDHSS -Alcohol Services Plan CY '03-03-535-ADA-C-O	14,697.24	14,697.24	14,697.24	
NJDHSS -Alcohol Services Plan CY '04-04-535-ADA-C-O	94,470.41	94,470.41	94,470.41	
NJDHSS -Alcohol Services Plan CY '05-05-535-ADA-C-O		1,157,651.00	1,004,793.86	152,857.14
NJ Governor's Council On Alcohol & Drug Abuse CY '03	39,766.61			
NJ Governor's Council On Alcohol & Drug Abuse CY '04	267,752.07	267,752.07	183,827.28	83,924.79
NJ Governor's Council On Alcohol & Drug Abuse CY '05		724,362.61	434,370.02	289,992.59
NJDHSS-Hospital/EMS Preparedness, CY 2003	7.60	7.60	7.60	
NJDCA-DCR ROID (MCOOH) CY '04, 04-1902-00	5,451.03	5,451.03	5,451.03	
NJDCA-DCR ROID (MCOOH) CY '05, 05-3529-00		36,000.00	19,694.35	16,305.65
NJDCA-HPP (Linkages), FY 2001, 00-1239-00	3,580.00	3,580.00	3,580.00	
NJDCA-HPP (Linkages), FY 2004, 00-1239-03	695.00	695.00	695.00	
NJDCA-HPP (Linkages), FY 2005, 01-1239-04		50,000.00	50,000.00	
NJDCA-Smart Planning Grant 03-7083-00	216,000.00	216,000.00	44,548.87	171,451.13
NJDCA - Cross Acceptance, #04-0254-00	34,456.00	34,456.00	34,456.00	
NJDCA - Smart Future Grant, Atlantic Coast .05-0039-00		174,000.00		174,000.00
NJDCA-M836 Bus Subsidy 03	-	16,000.00	16,000.00	
NJ Transit-FTA, JARC Route 35 Shuttle,FY 2003		120,000.00		120,000.00
NJDCA - LICAR Program, 04-4272-00		22,500.00	3,288.38	19,211.62
NJ Transit-FTA, Sec. 5311, FY2001	775.50			
NJ Transit-FTA, Sec. 5311, FY '02	2,080.66			
NJ Transit-FTA, Sec. 5311, FY '03	3,608.10	3,608.10		3,608.10
NJTC-FTA, Sec. 5311, FY '04	6,680.90	6,680.90		6,680.90
NJTC-FTA, Sec. 5311, FY '05	81,763.03	84,619.19	74,823.53	9,795.66
NJTC-FTA, Sec. 5311, FY '06		195,171.00	93,886.98	101,284.02

**COUNTY OF MONMOUTH****GRANT FUND****SCHEDULE OF APPROPRIATED RESERVES FOR****FEDERAL AND STATE GRANTS**

Exhibit AA-2

Sheet 2 of 9

Grant	Balance Dec. 31, 2004	Balance After Transfers	Paid or Charged	Balance Dec. 31, 2005
NJ Transit - Casino CY '03	43,991.48			
NJ Transit - Casino CY '04	116,854.97	116,854.97	116,620.38	234.59
NJ Transit - Casino CY '05		1,528,707.48	1,250,318.58	278,388.90
NJ Transit - Timetable Distribution FY '05	8,710.07	8,710.07	7,929.52	780.55
NJ Transit - Timetable Distribution FY '06		16,714.00	8,275.84	8,438.16
NJTC - Workfirst New Jersey	6,122.02	15,522.18		15,522.18
NJ Transit - JARC, Broker Expansion, FY 2000	18,613.83	18,613.83	18,613.83	
NJDVRS Donations - Brokered Trg.	12,135.50	23,065.40		23,065.40
NJIT/NJTPA - STP, FY 2004	1.97	1.97	1.97	
NJIT/NJTPA - -STP, FY2004 Subregional	47,561.45	47,561.45	47,561.45	
NJIT/NJTPA - -STP, Asbury Park Project	75,879.98	75,879.98	56,909.80	18,970.18
NJIT/NJTPA - STP, FY 2005	93,827.20	93,827.20	54,040.27	39,786.93
NJIT/NJTPA - STP, FY 2006		123,822.00	32,963.83	90,858.17
NJIT/NJTPA - UPWP, Route 79, FY 2006-2007		225,000.00	6,105.28	218,894.72
NJIT/NJTPA-Bridge Scoping Project, MA-14	125,418.79	125,418.79	4,755.46	120,663.33
NJIT/NJTPA - Manasquan Bridge, W7-9	15,177.26	15,177.26	3,834.59	11,342.67
NJIT/NJTPA-Bridge Scoping Project, S-17	47,613.42	47,613.42	9,786.36	37,827.06
NJIT/NJTPA-Bridge Scoping Project, 0-10	181,998.57	181,998.57	1,229.69	180,768.88
NJIT/NJTPA-Bridge Scoping Project, S-31	27,996.23	27,996.23		27,996.23
NJIT/NJTPA-Bridge Scoping Project, S-32	88,966.66	88,966.66	5,692.64	83,274.02
NJAWC-Water-Main Bridge E-14 Agreement	174,480.20	174,480.20		174,480.20
NJDOT - 1999 Bridge Bond Program	14,291,099.29	14,291,099.29	5,487,287.94	8,803,811.35
NJDOT/TIF - 2000 CTP	32,572.70	32,572.70	786.25	31,786.45
NJDOT/TIF - 2001 CTP	1,271,290.93	1,271,290.93	671,290.93	600,000.00
NJDOT/TIF - 2002 ATP	3,394,874.90	3,394,874.90	1,842,414.26	1,552,460.64
NJDOT/TIF - 2003 ATP	2,562,606.04	2,562,606.04	30,782.04	2,531,824.00
NJDOT/TIF - 2004 ATP	4,534,000.00	4,534,000.00		4,534,000.00
NJDOT/TIF - 2005 ATP	4,534,000.00	4,534,000.00		4,534,000.00
NJDOT/TIF - 2006 ATP		4,534,000.00		4,534,000.00

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF APPROPRIATED RESERVES FOR**

**FEDERAL AND STATE GRANTS**

Exhibit AA-2

Sheet 3 of 9

<b>Grant</b>	<b>Balance Dec. 31, 2004</b>	<b>Balance After Transfers</b>	<b>Paid or Charged</b>	<b>Balance Dec. 31, 2005</b>
NJDOT - Traffic Sign Replacement/Upgrade	164,804.84	164,804.84	78,550.54	86,254.30
NJDOT - Sidewalk Safety Project	864,491.57	864,491.57	689,877.02	174,614.55
NJDOT - Bayshore Ferry Terminal, Phase 2A, Task Order MONCO-6	366,531.44	366,531.44	47,362.26	319,169.18
NJDOT - Millstone Intersection Improvement	4,186.00	4,186.00	4,186.00	
NJDOT - Henry Hudson Trail So.	473,000.00	473,000.00	329,734.86	143,265.14
NJDOT - Halls Mills Road Scoping Study	280,171.49	280,171.49	97,799.65	182,371.84
NJDOT - Bayshore Ferry Terminal, Phase 2A, FMISD05A	1,506,000.00	1,506,000.00	1,500,000.00	6,000.00
NJDOT - CR 537, Corridor Sec. A, STP-023(102) PE		589,921.00	162,015.10	427,905.90
NJTPA - Compton's Creek Dredging, DB#01309, FY 2005		1,200,000.00		1,200,000.00
NJDOT - Local Bridge Rehab, FY 2000	9,650.48	9,650.48	6,496.16	3,154.32
NJDHS - DYFS Youth Detention Center CY '04, 04BFNC	8,764.54	8,764.54	8,764.54	
NJDHS - DYFS Youth Detention Center CY '05, 05BFNC		66,311.00	63,907.91	2,403.09
NJDHS - DYFS H.S.A.C. CY 04, 04AVNC	10,422.74	10,422.74	10,422.74	
NJDHS / DYFS S A C CY 05 5AVNC		80,630.00	74,243.87	6,386.13
NJDHS / DYFS SSED RG 911 Resource	21,986.03	21,986.03	21,986.03	
NJDHS / DYFS Family Court, Grant in Aid CY 05, 05CNNC		7,453.00	6,280.00	1,173.00
NJDHS - DFD Work First New Jersey CY '03, FINZ3C	605,444.99	605,444.99	605,444.99	
NJDHS - DFD Work First New Jersey CY '04, FINZ4C	265,871.87	265,871.87	265,871.87	
NJDHS - DFD - Special Initiative & Transportation Program	506,933.54	506,933.54	206,138.68	300,794.86
NJDHS - DFD - Special Initiative & Transportation Program, FY2006		644,498.00	208,658.45	435,839.55
NJDHS-DFD Title IV-D Reimbursement FY 2003	2,044.79	2,044.79	2,044.79	
NJDHS-DFD Title IV-D Reimbursement FY 2005	216,669.70	244,702.74	244,702.74	
NJDHS-DFD Title IV-D Reimbursement FY 2006		426,904.22	158,413.88	268,490.34
NJDHS - DFD Homeless CY '04, HINZ4C	68,373.54	68,373.54	68,373.54	
NJDHS - DFD Homeless CY '05, SHO5013		759,960.00	702,387.16	57,572.84
NJDHS - DFD Sec. 8 Voucher, Welfare to Work, D8NH0C	87,559.72	87,559.72		87,559.72
NJDHS - Mental Health Board FY 2004	401.79	401.79		401.79
NJDHS - Mental Health Board FY 2005	4,289.23	4,289.23	4,289.23	
NJDHS - Mental Health Board FY 2006		6,000.00	649.38	5,350.62

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF APPROPRIATED RESERVES FOR**

**FEDERAL AND STATE GRANTS**

Exhibit AA-2

Sheet 4 of 9

<b>Grant</b>	<b>Balance Dec. 31, 2004</b>	<b>Balance After Transfers</b>	<b>Paid or Charged</b>	<b>Balance Dec. 31, 2005</b>
NJDHS - DMHS Project Transition/Path CY '03, S1202039	10,820.13	13,883.88	13,883.88	
NJDHS - DMHS Project Transition/Path CY '04, S1202039	18,434.08	18,434.08	12,410.71	6,023.37
NJDHS - DMHS Project Transition/Path CY '05, S1202039		535,051.00	466,948.08	68,102.92
NJDHS - DMHS CIACC/CART CY '03, 20213	324.02	324.02	324.02	
NJDHS - DMHS CIACC/CART CY '04, 20213	990.16	990.16	990.16	
NJDHS - DMHS CIACC/CART CY '05, 20213		42,513.00	42,513.00	
UMDNJ - TLCY, FY 2003	694.32	694.32	641.30	53.02
NJDLPS - Victim Assistance, FFY '03 V- 13-03R	85,014.62	85,014.62	85,014.62	
NJDLPS - Victim Assistance, FFY '04 V- 13-04		150,025.00	40,025.02	109,999.98
NJDLPS - SANE FY 2003, V-36-03S	62,445.00	64,845.00	64,845.00	
NJDLPS - SANE/SART FFY 2005, VS-13-05		64,114.00	9,283.20	54,830.80
NJDLPS - SANE FY 2001, V-72-00	724.20	724.20	724.20	
NJDLPS - SANE FY '00, State Appropriation	15,813.36	15,813.36	2,937.00	12,876.36
NJDLPS - Multi Narc Force 2002, DE-2-09-02	60.44	60.44	60.44	
NJDLPS - Multi Narc Force 2004, DE-2-14-04	69,773.87	69,773.87	69,773.87	
NJDLPS - Multi Narc Force 2005, JAG-2-13-TF-05		200,028.00	51,061.93	148,966.07
NJDLPS - Megan's Law, FFY '03, LLE-13-03		38,412.00	38,412.00	
NJDLPS - Megan's Law, FFY '04, LLE-15-044		13,584.00		13,584.00
NJDLPS/DCJ - LLEBG, DNA Collection, #LLE-36-054		10,200.00	110.93	10,089.07
NJDLPS/DCJ - Project Vision, FY 2005, PV-05-04		50,000.00		50,000.00
NJDCJ-BARF, FY 2002	4,117.39	4,117.39	4,117.39	
NJDCJ-BARF, FY 2003	42,055.50	42,055.50	14,977.51	27,077.99
NJDCJ-BARF, FY 2004		50,211.26	10,615.90	39,595.36
NJDCJ-BARF, FY 2005		49,021.79		49,021.79
NJDLPS/DCJ - World Trade Center Counseling	7,238.00	7,238.00	7,238.00	
NJDLPS - DCJ - LEOTEF	15,367.00	15,367.00	15,367.00	
NJDLPS - DCJ - LEOTEF, SFY 2004		27,580.00	27,580.00	

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF APPROPRIATED RESERVES FOR**

**FEDERAL AND STATE GRANTS**

Exhibit AA-2

Sheet 5 of 9

<b>Grant</b>	<b>Balance Dec. 31, 2004</b>	<b>Balance After Transfers</b>	<b>Paid or Charged</b>	<b>Balance Dec. 31, 2005</b>
NJDT/DA - MCCAC, SFY 2005		125,000.00		125,000.00
NJDLPS - Community Justice Program DE-16C8-03		95,237.00	36,790.10	58,446.90
NJDLPS - NCHIP, Photo Capture, 2004-RU-BX-K058		22,903.20		22,903.20
NJDLPS/DSP - Hazmat Emerg Prepare	40.00	40.00	40.00	
NJDLPS/DSP - State Domestic Preparedness, Phase 1	39,081.97	39,081.97	38,374.97	707.00
NJDLPS/DSP - State Homeland Security, Phase II, FY 2003	757,770.53	757,770.53	710,151.53	47,619.00
NJDLPS/DSP - State Homeland Security, Phase II, Canine Initiative	10,143.19	10,143.19	6,572.15	3,571.04
NJDLPS/DSP - CERT CY 2003	3,086.00	3,086.00	3,085.39	0.61
NJDLPS/DSP - Special Need Planning Grant	196.18	196.18	196.18	
NJDLPS/DSP - HSGP, FY 2004	401,197.00	424,497.00	244,737.56	179,759.44
NJDLPS/DSP - HSGP, FY 2005		734,235.00	78,669.02	655,565.98
NJDSP - Improvement Exercise, FY 2004		34,952.40		34,952.40
NJDSP - HMEP, CY 2005		3,118.00	3,070.00	48.00
NJDLPS - Homeland Security Regional Project		365,000.00		365,000.00
NJDLPS/DSP - Roadway Elevation Survey	10,000.00	10,000.00	9,905.05	94.95
NJDLPS/DSP - Hazmat Emerg Prepare, CY '03	3.61	3.61		3.61
NJDLPS - T-3 Exercise, CY 2005		20,000.00	20,000.00	
NJDLPS/DSP - SLAHEOP Program	4,235.79	4,235.79	4,235.79	
NJ DLPS-DHTS - Safe Cargo Donation	439.19	439.19		439.19
NJ DLPS-DHTS - Safe Cargo,OPO4-45-01-15	2,892.00	2,892.00	2,892.00	
NJ DLPS-DHTS - Safe Cargo,OPO5-45-01-04		3,000.00	2,955.74	44.26
NJ DLPS/DHTS - Underage Alcohol Enforcement		28,600.00	28,512.50	87.50
NJJJC-State Community Partnership,CY04,-SCP-PM/PS-04-13	65,222.97	65,222.97	65,222.97	-
NJJJC-State Community Partnership,CY05,-SCP-PM/PS-05-13		493,133.00	438,381.81	54,751.19
NJJJC - Family Court CY'04, 04-FC-17	4,553.00	4,553.00	4,553.00	
NJJJC - Family Court CY'05, 05-FC-17		174,242.00	174,242.00	

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF APPROPRIATED RESERVES FOR**

**FEDERAL AND STATE GRANTS**

Exhibit AA-2

Sheet 6 of 9

<u>Grant</u>	<u>Balance Dec. 31, 2004</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Dec. 31, 2005</u>
NJJJC - JAIBG, Year Seven, 04-13		66,361.00	66,361.00	
NJJJC - JAIBG, FY 01, 4-01-1		6,081.00	6,081.00	
NJJJC-MCYDC, SFEA, FY 2005	177,344.51	177,344.51	177,344.51	
NJJJC-MCYDC, SFEA, FY 2006		234,000.00	58,073.61	175,926.39
NJDEP - Clean Communities Program CY 2003	1,419.88	1,419.88		1,419.88
NJDEP - Clean Communities Program CY 2004	44,131.37	44,131.37	43,583.37	548.00
NJDEP - Clean Communities Program CY 2005		64,314.83	33,148.95	31,165.88
NJDEP - Recycling Program Plan-Donations, Rec 94-13	18.39	6,770.83	3,920.00	2,850.83
NJDEP - Scrap Tire Management Fund	18,550.18	18,550.18	9,897.00	8,653.18
NJDEP - Wastewater Management Fund RP01-001	42,189.40	42,189.40		42,189.40
NJDEP - WPBW/RSWMP, PO 5800402	221,631.75	221,631.75	34,940.36	186,691.39
NJDEP - Municipal Stormwater Regulation	10,000.00	20,000.00		20,000.00
NJDEP - Phase I WMP, WMA #12	227,209.83	227,209.83		227,209.83
NJDEP - Ramanessin Study	138,896.34	138,896.34	119,929.27	18,967.07
NJDOL - WIA, (Admin. 11A-C & 111)	26,654.38	26,654.38	26,654.38	
NJDOL - WIA, (Admin. 11A-C & 111)	1,152,965.45	1,152,965.45	1,123,354.76	29,610.69
NJDOL - WIA, (Admin. 11A-C & 111), PY 2004	2,778,243.19	2,780,981.06	1,601,182.85	1,179,798.21
NJDOL - WIA, (Admin. 11A-C & 111), PY 2005		2,557,928.00	224,800.49	2,333,127.51
NJDOL - WIA, WDP PY '04	72,115.84	72,115.84	72,077.13	38.71
NJDOL - WIA, WDP PY '05		68,587.00	23,672.22	44,914.78
NJDOL -WIA PY 03- Workforce Investment Board (WIB)	3,845.69	3,845.69	3,845.69	

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF APPROPRIATED RESERVES FOR**

**FEDERAL AND STATE GRANTS**

Exhibit AA-2

Sheet 7 of 9

<b>Grant</b>	<b>Balance Dec. 31, 2004</b>	<b>Balance After Transfers</b>	<b>Paid or Charged</b>	<b>Balance Dec. 31, 2005</b>
NJ DOL-WIB/WFNJ, PY 2003	321,700.10	321,700.10	321,538.95	161.15
NJ DOL-WIA PY 04 Workforce Investment Board (WIB)		43,500.00	42,917.61	582.39
NJ DOL-WIB/WFNJ, PY 2004	1,535,636.58	1,535,636.58	925,035.34	610,601.24
NJ DOL-WIB/WFNJ, PY 2005		1,875,216.00	341,608.80	1,533,607.20
NJ DOL - ODLP, PY 2004	50,000.00	50,000.00	49,247.97	752.03
NJ DOL-WIA, WDPP, SWF Basic Skill	356.19	356.19		356.19
NJ DOL-WIA, WDPP, SWF Basic Skill	78,347.65	78,347.65	9,838.65	68,509.00
NJ DOL-WIA, WDPP, SWF Basic Skill, SFY 04	181,604.44	181,604.44	181,604.44	
NJ DOL - WLL, SFY 05	278,378.00	278,378.00	129,608.50	148,769.50
NJDARM - Paris Grants Program		1,498,565.00	355,372.98	1,143,192.02
NJOIT - 911 Cordinator, FY 2004		11,111.00	10,910.71	200.29
NJOIT - 911 Cordinator, FY 2005		24,998.40	8,220.99	16,777.41
NJOIT/OETS - 911 PSAP Gen. Assist FY 2005		250,000.00		250,000.00
NJOIT/OETS - 911 PSAP Equipment FY 2005		531,545.00		531,545.00
NJDOS - NVRA of 1993 Poll Books	44,676.32	44,676.32		44,676.32
NJHC - News Video PRO- 03-040	18.25	18.25	18.25	
NJHC - News Video PRO- 04-002	512.60	512.60	512.60	-
NJHT - Seabrook Wilson House, 2002.2003		574,378.00		574,378.00
Port Auth. NY & NJ Compt. Ck	66,016.62	66,016.62		66,016.62
NJSB-Soybean Research Project, 2004	6,745.84	6,745.84	700.08	6,045.76
US HUD - Housing Counseling FY 04, HC-0361-04-1	35,354.00	35,354.00	35,354.00	
US HUD - Housing Counseling FY 05, HC-05-0398-096		30,471.00		30,471.00
US HUD - Emergency Shelter FY '97 S-97-UC-34-0018	58.33	58.33	48.00	10.33
US HUD - Dover Twp. MCDSS, Hopwa, FY '01			(606.00)	606.00
US HUD - Dover Twp. MCDSS, Hopwa, FY '03	181919.48	181919.48	172,672.48	9,247.00

**COUNTY OF MONMOUTH****GRANT FUND****SCHEDULE OF APPROPRIATED RESERVES FOR****FEDERAL AND STATE GRANTS**

Exhibit AA-2

Sheet 8 of 9

<b>Grant</b>	<b>Balance Dec. 31, 2004</b>	<b>Balance After Transfers</b>	<b>Paid or Charged</b>	<b>Balance Dec. 31, 2005</b>
US HUD/Township of Woodbridge HOPWA 2004	491,514.52	491,514.52	386,799.71	104,714.81
US HUD/Township of Woodbridge HOPWA 2005		427,993.00		427,993.00
APHA-USHUD, PHDEP, 2000-2002, Nenq	1,394.71	1,394.71	1,394.71	
APHA-USHUD, PHDEP, 2002-2004, Nenq	22,640.41	22,640.41	19,926.94	2,713.47
APHA - USHUD, PHDEP, , 2000-2002, Swng	1,394.80	1,394.80	1,394.80	
TNHA - USHUD, PHDEP, , 2002-2004, Swng	18,799.32	18,799.32	16,007.54	2,791.78
TNHA - USHUD, PHDEP, , 2000-2002	18.05	18.05	18.05	
TNHA-USHUD, PHDEP, 2002-2004, Nenq	55,170.86	55,170.86	55,161.30	9.56
USDOT/FAA - Monmouth Executive Airport	261,669.09	261,669.09	151,161.23	110,507.86
NJDOT-SR 34 & Lloyd Road Project, FY 05-08		2,325,000.00		2,325,000.00
USDOA - Hope Road traffic Light	48,492.80	48,492.80	20,960.50	27,532.30
USDA/FBMOC-Youth Farmland, CY '03	2,967.86	2,967.86	(167.00)	3,134.86
UVM-Ratcheting up Blueberry Production, ONE-03-016	2,844.00	2,844.00		2,844.00
FBMOC - Youth Farmstand, FY 2004	4,214.80	6,804.05	433.50	6,370.55
USDA/NRCS, RCE-EQIP/EAP, Organic Blueberry	2,800.00	2,800.00	1,750.00	1,050.00
UMDNJ - Battery Mgmt. and Education	81.65	81.65	81.65	
Earle- MCMEC, ISA - FY 2003	10,500.00	10,500.00		10,500.00
USDOI - MCMEC, ISA, Mosquito	2,400.00	2,400.00	2,400.00	
Earle- MCMEC, ISA - FY 2004		10,500.00	10,500.00	
Earle- MCMEC, ISA - FY 2005		12,800.00		12,800.00
Sandy Hook - MCMEC, ISA FY 2005		6,036.52		6,036.52
Keyport Marine - MCMEC, ISA, 2005		5,000.00	2,295.00	2,705.00
Sandy Hook-MCMEC, FY 2002	670.80	670.80	670.80	
Sandy Hook-MCMEC, FY 2003	1,403.28	1,403.28		1,403.28
Marlboro-ISA, Shuttle, FY '04	28,056.51	28,056.51	9,308.56	18,747.95
FTHD - MCMEC, ISA, Lyme	10,000.00	10,000.00	10,000.00	
The Township of Holmdel - Bridge H-7 Improvements	390,106.00	390,106.00		390,106.00
County Clerk - ISA, DSMS, E-Recording		50,000.00		50,000.00



**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF APPROPRIATED RESERVES FOR**

**FEDERAL AND STATE GRANTS**

Exhibit AA-2

Sheet 9 of 9

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Dec. 31, 2005</u>
NCA-Program Development Grant	8,846.33	8,846.33	8,846.33	
NCA-Program Development Grant		5,000.00	3,453.59	1,546.41
Steiner Equities - Off-Tract Road Dev.-State Aid Hwy. Proj.	2,312,593.49	2,312,593.49	782,961.34	1,529,632.15
JCP&L-Storm Settlement, MCOEM '03	5,244.97	5,244.97	3,829.02	1,415.95
CYSI-Playground	86,000.00	86,000.00	1,500.00	84,500.00
Donations - Mon. Cty. Sheriff's K-9 Unit	5,355.09	5,505.09	1,443.79	4,061.30
Donations-GPU Monmouth County Emergency Management	19.25	19.25		19.25
MMRF-Sane/Sart	3,480.00	6,378.00	1,500.00	4,878.00
Cornell Estuary ID Project No. 41260-7184	32.00	32.00	32.00	
	<u>\$52,609,652.95</u>	<u>84,578,157.98</u>	<u>32,890,329.77</u>	<u>51,687,828.21</u>
	<u>Ref.</u>	<u>AA</u>		<u>AA</u>
Unappropriated Reserves	AA-3	110,448.37		
Federal and State Grants	AA-4	30,804,057.25		
Beginning Balance	AA-2	52,609,652.95		
County Match		<u>1,053,999.41</u>		
		<u>\$ 84,578,157.98</u>		
Cash	AA-1		\$ 30,911,336.80	
Canceled	AA-4		1,072,911.17	
County Match			943,551.02	
Fund Balance	AA-5		<u>(37,469.22)</u>	
			<u>\$ 32,890,329.77</u>	

Supplementary Information

**COUNTY OF MONMOUTH**

**GRANT FUND**

**Exhibit AA-3**

**SCHEDULE OF UNAPPROPRIATED RESERVES**

**FOR FEDERAL AND STATE GRANTS**

	<b>Balance</b>		<b>Transfers</b>	<b>Balance</b>
	<b>Dec. 31, 2004</b>	<b>Received</b>	<b>Appropriated</b>	<b>Dec. 31, 2005</b>
			<b>Reserves</b>	
NJDHSS - Office on Aging, 03-1388-AAA-C-3	\$ 74,825.00		74,825.00	
Work First New Jersey	9,400.16		9,400.16	
Brokered Employment Transp., CY '04	10,929.90		10,929.90	
Recycling Program Project Income REC #94-13	6,752.44		6,752.44	
WIA (Admin), PY '03	2,737.87		2,737.87	
Youth Farmstand	2,589.25		2,589.25	
NJDHS/DMHS, Project Transition, CY'04 Excess Med.	3,063.75		3,063.75	
Sheriff's Office - K9 Unit	150.00		150.00	
NJDHSS - Office on Aging, 05-1388-AAA-C-1		50,870.00		50,870.00
Work First New Jersey		1,029.30		1,029.30
Brokered Employment Transp., CY '05		11,301.70		11,301.70
Recycling Program Project Income REC #94-13		4,990.00		4,990.00
WIA (Admin), PY '05		13,750.40		13,750.40
County Clerk - ISA, DSMS, Recording (Ocean)		60,000.00		60,000.00
Sheriff's Office - K9 Unit		50.00		50.00
	<u>\$ 110,448.37</u>	<u>141,991.40</u>	<u>110,448.37</u>	<u>141,991.40</u>
Ref.	AA	AA-1	AA-2	AA

Supplementary Information

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

**Exhibit AA-4**

**Sheet 1 of 8**

	<b>Balance Dec. 31, 2004</b>	<b>2005 Budget Revenue Realized</b>	<b>Receipts and Adjustments</b>	<b>Balance Dec. 31, 2005</b>
NJ DHSS - Office on Aging 03-1388-AAA-C3	\$ 1,086,840.00	4,011,905.00	4,676,070.00	422,675.00
NJDHSS-NJ Ease Caregivers, CY 2003	436.00		436.00	
NJDHSS-CAP/NJEH, Medicaid Case Management		741,455.00	741,455.00	
NJDHSS-CCPED, Waiver Case Management		27,100.00	27,100.00	
NJDHSS - SIBA, JACC Program		61,445.00	61,445.00	
NAHB Research Ctr., - NCSHR/ATAP	6,000.00		6,000.00	
NJ DHSS - Alcohol Services Plan CY '03 03-535-ADA-C-0	14,697.00		14,697.00	
NJ DHSS - Alcohol Services Plan CY '04 04-535-ADA-C-0	260,151.00		260,151.00	
NJ DHSS - Alcohol Services Plan CY '05 05-535-ADA-C-0		1,157,651.00	851,582.00	306,069.00
NJ Governor's Council On Alcohol and Drug Abuse CY '03	39,767.00	(39,767.00)		
NJ Governor's Council On Alcohol and Drug Abuse CY '04	462,958.56		379,034.00	83,924.56
NJ Governor's Council On Alcohol and Drug Abuse CY '05		724,363.00	268,408.00	455,955.00
NJ DCA-DCR ROID CACOD, CY 04	4,607.00		4,607.00	
NJ DCA-DCR ROID CACOD, CY 05		30,000.00	10,500.00	19,500.00
NJ DCA - HPP (Linkages), FY 2001, 00-1239-00	3,320.00		3,320.00	
NJ DCA - HPP (Linkages), FY 2004, 00-1239-03	695.00		695.00	
NJ DCA - HPP (Linkages), FY 2005, 00-1239-04		50,000.00	50,000.00	
NJ DCA - Smart Growth Mgt. Plan, Rte. 9; FY 2000, 006064-00	24,000.00		24,000.00	
NJ DCA - Smart Future, Coastal STY	141,000.00			141,000.00
NJ DCA - Cross Acceptance, #04-0254-00	25,000.00		25,000.00	
NJ DCA - Smart Future, Atlantic Coast 05-0039-00		174,000.00	50,000.00	124,000.00
NJ Transit - FTA, JARC Route 35 Shuttle, FY 2003		60,000.00		60,000.00
NJ DCA - LICAR Program, 04-4272-00		22,500.00		22,500.00
NJ Transit - FTA Section 5311, FY 2001	581.85	(581.85)		
NJ Transit - FTA Section 5311, FY 2002	1,560.51	(1,560.51)		

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

**Exhibit AA-4**

**Sheet 2 of 8**

	<b>Balance Dec. 31, 2004</b>	<b>2005 Budget Revenue Realized</b>	<b>Receipts and Adjustments</b>	<b>Balance Dec. 31, 2005</b>
NJ Transit - FTA Section 5311, FY 2003	2,705.82			2,705.82
NJ Transit - FTA Section 5311, FY 2004	16,455.94		11,445.54	5,010.40
NJ Transit - FTA Section 5311, FY 2005	106,379.00	2,142.36	101,174.62	7,346.74
NJ Transit - FTA Section 5311, FY 2006		146,828.00		146,828.00
NJ Transit - Casino CY '03	43,991.48	(43,991.48)		
NJ Transit - Casino CY '04	505,078.60		404,844.01	100,234.59
NJ Transit - Casino CY '05		1,528,707.48	1,069,732.01	458,975.47
NJ Transit - Timetable Distribution FY '05	10,000.00		10,000.00	
NJ Transit - Timetable Distribution FY '06		10,000.00	6,302.40	3,697.60
NJTC - Work First New Jersey	4,533.60			4,533.60
NJTC - Work First N, Project Income		9,400.16	9,400.16	
NJ Transit - JARC, Broker Expansion, FY 2000	17,685.24		17,685.24	
NJDVRS Donation, Brokered Emerg. Tg.		10,929.90	10,929.90	
NJIT/NJTPA - STP, FY 2004 Subregional	30,929.64		30,929.64	
NJIT/NJTPA - STP, Asbury Park Study	54,511.09		50,562.40	3,948.69
NJIT/NJTPA - STP, FY 2005	99,057.60		88,394.39	10,663.21
NJIT/NJTPA - STP, FY 2006		99,057.60		99,057.60
NJIT/NJTPA-UPWP, Route 79, FY 2006.2007		180,000.00	314.31	179,685.69
NJIT/NJTPA- Bridge Scoping Project, MA - 14	125,418.79		4,755.46	120,663.33
NJIT/NJTPA- Manasquan Bridge, W7-9	15,177.26		3,834.59	11,342.67
NJIT/NJTPA- Bridge Scoping Project, S-17	51,753.06		5,477.84	46,275.22
NJIT/NJTPA- Bridge Scoping Project, O-10	181,998.57		1,229.69	180,768.88
NJIT/NJTPA- Bridge Scoping Project, S-31	74,389.72		71,015.50	3,374.22
NJIT/NJTPA- Bridge Scoping Project, S-32	88,966.66		5,692.64	83,274.02

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

**Exhibit AA-4**

**Sheet 3 of 8**

	<b>Balance Dec. 31, 2004</b>	<b>2005 Budget Revenue Realized</b>	<b>Receipts and Adjustments</b>	<b>Balance Dec. 31, 2005</b>
NJDOT/TTF - 2006 ATP		4,534,000.00	4,534,000.00	
NJDOT- Traffic Sign Replacement/Upgrade	179,791.10		47,824.66	131,966.44
NJDOT-Sidewalk Safety Project, Task Order No. Mon CO-5	1,400,000.00			1,400,000.00
NJDOT- Bayshore Ferry Term, Phase 2A	366,531.44		28,626.08	337,905.36
NJDOT-Millstone Intersection Improvement	4,186.00		4,186.00	-
NJDOT - Henry Hudson Trail So.	468,000.00		427,143.00	40,857.00
NJDOT - Halls Mills Road Scoping Study	365,981.00		168,813.95	197,167.05
NJDOT- Bayshore Ferry Term, Phase 2A	1,506,000.00		1,362,218.62	143,781.38
NJDOT-CR 537, Corridor Sec. A		589,921.00	127,276.60	462,644.40
NJTPA - Compton's Creek Dredging		1,200,000.00		1,200,000.00
NJDHS-DYFS-Youth Detention Center CY 05, 05BFNC		39,624.00	39,624.00	
NJDHS-DYFS- H.S.A.C. CY '05, 05AVNFC		64,754.00	64,754.00	
NJDHS-DYFS Family Court Grant in Aid CY '04, 04CNNC	126.00		126.00	
NJDHS-DYFS Family Court Grant in Aid CY '05, 05CNNC		7,453.00	7,453.00	
NJDHS-DFD Work First New Jersey CY '03 FINZ3C/GAO313	605,444.00		605,444.00	
NJDHS-DFD Work First New Jersey CY '04 FINZ3CX/GAO313	289,927.00		289,927.00	
NJDHS-DFD Special Initiative & Transportation Program	285,015.00		18,000.00	267,015.00
NJDHS-DFD Special Initiative & Transportation Program, FY 2006		644,498.00	242,573.00	401,925.00
NJDFD- Title 1V D Reimb. FY 2003	19,687.97		19,687.97	
NJDFD- Title 1V D Reimb. FY 2004	108,398.82		108,398.82	
NJDFD- Title 1V D Reimb. FY 2005	261,953.00	28,033.04	289,986.04	
NJDFD- Title 1V D Reimb. FY 2006		374,271.63		374,271.63
NJDHS-DFD Homeless CY 04, HINZ4C	90,025.00		90,025.00	
NJDHS-DFD Homeless CY 05, HINZ4C		759,960.00	562,980.00	196,980.00
NJDHS-DFD USHUD Sec. 8 Voucher, Welfare to Work, D8NHOC	89,575.00			89,575.00

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

**Exhibit AA-4**

**Sheet 4 of 8**

	<b>Balance Dec. 31, 2003</b>	<b>2005 Budget Revenue Realized</b>	<b>Receipts and Adjustments</b>	<b>Balance Dec. 31, 2005</b>
NJDHS - Mental Health Bd. FY 2005	6,000.00			6,000.00
NJDHS - Mental Health Bd. FY 2006		6,000.00		6,000.00
NJDHS-DMHS Project Transition/Path CY'03, S1202039		3063.75	3,063.75	
NJDHS-DMHS Project Transition/Path CY'04, S1202039	61,095.85		93,995.36	(32,899.51)
NJDHS-DMHS Project Transition/Path CY'05, S1202039		382,782.00	322,544.11	60,237.89
NJDHS-DMHS CIACC/CART CY'03, 20213	37.00		37.00	
NJDHS-DMHS CIACC/CART CY'04, 20213	8,764.21		8,764.21	
NJDHS-DMHS CIACC/CART CY'05, 20213		42,513.00	33,552.00	8,961.00
NJDLPS - Victim Assistance, FY '03 V-13-03R	111,545.41		111,545.41	
NJDLPS - Victim Assistance, FY '04 V-13-04		150,025.00		150,025.00
NJDLPS - SANE, FY 2002, V-24-02	3,799.00		3,799.00	
NJDLPS - SANE, FY 2004, V-36-03S	62,445.00	2,400.00	38,841.83	26,003.17
NJDLPS - SANE, FY 2005, V-13-05		64,114.00		64,114.00
NJDLPS - SANE, FY 2001, V-72-00	724.20		724.20	
NJDLPS - Multi Narc Force FY 2004 DE-2-14-04	45,000.00		45,000.00	
NJDLPS - Multi Narc Force FY 2005 DE-1-13-TF-05		100,014.00		100,014.00
NJDLPS- Megan's Law, FFY'03, LLE-13-03		34,571.00	34,571.00	
NJDLPS- Megan's Law, FFY'04, LLE-15-04		12,226.00	12,226.00	
NJDLPS/DCJ-LLEBG, DNA Collection		10,200.00	10,200.00	
NJDLPS/DCJ-Project Vision, FY 2005, PV-05-04		50,000.00		50,000.00
NJDCJ - BARF, FY 2004		50,211.26	50,211.26	
NJDCJ - BARF, FY 2005		49,021.79	49,021.79	
NJDLPS-World Trade Center Counseling	82,780.00		82,780.00	
NJDLPS-DCJ - LEOTEF, SFY 2004		27,580.00	27,580.00	
NJDL/DA MCCAC, SFY 2005		125,000.00	125,000.00	
NJDLPS-Community Justice Program, DE-16-C8-03		71,428.00	22,993.00	48,435.00

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

**Exhibit AA-4**

**Sheet 5 of 8**

	<b>Balance Dec. 31, 2004</b>	<b>2005 Budget Revenue Realized</b>	<b>Receipts and Adjustments</b>	<b>Balance Dec. 31, 2005</b>
NJDLPS--NCHIP, Photo Capture, 2004-RU-BX-K058		22,903.20		22,903.20
NJDLPS/DSP-State Domestic Preparedness, FY 2002	408,513.56		391,756.58	16,756.98
NJDLPS/DSP-State Homeland Security, Phase II FY 2003	903,084.05		914,907.03	(11,822.98)
NJDLPS/DSP-State Homestead Security, Phase II Canine Initiative	57,143.00		53,571.96	3,571.04
NJDLPS/DSP-Special Need Planning Grant	10,000.00		10,000.00	
NJDLPS/DSP - HSGP, FY 2004	415,585.00	23,300.00	96,370.60	342,514.40
NJDLPS/DSP-HSGP, FY 2005		734,235.00	10,000.00	724,235.00
NJDLPS/DSP-Improvement Exercise, FY 2004		24,966.00	24,966.00	
NJDSP - HMEP, CY 2005		3,118.00	3,118.00	
NJDLPS - Homeland Security Regional Project		365,000.00		365,000.00
NJDLPS - T-3 Exercise, CY 2005		20,000.00	20,000.00	
NJ DLPS - DHTS - Safe Cargo, OPO4-45-01-15	2,892.00		2,892.00	
NJ DLPS - DHTS - Safe Cargo, OPO5-45-01-04		3,000.00	2,955.74	44.26
NJ DLPS - DHTS - Underage Alcohol Enforcement, CY 2005		28,600.00	28,512.50	87.50
NJJJC-State Community Partnership CY '05, 05-SCP-PM/PS-17		432,624.00	165,773.00	266,851.00
NJJJC-Family Court CY 05, 05-FC-17		174,242.00	83,545.50	90,696.50
NJJJC-JAIBG, 03-13 Yr Six	39,097.08		39,097.08	
NJJJC-JAIBG, 04-13 Yr Seven		59,725.00	29,643.76	30,081.24
NJJJC-JAIBG, 04-01-1, Eatontown		5,473.00	5,473.00	
NJJJC-MCYDC, SFEA, FY 2005	94,500.00		94,500.00	
NJJJC-MCYDC, SFEA, FY 2006		234,000.00	117,000.00	117,000.00
NJDEP - Clean Communities Program CY 2005		64,314.83	64,314.83	
NJDEP - Recycling Program Plan-Donations, REC 94-13		6,752.44	6,752.44	
NJDEP - Wastewater Management Fund - RP01-001	42,970.46			42,970.46
NJDEP-WPBW/RSWMP PO 5800402	250,000.00		62,937.10	187,062.90

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

**Exhibit AA-4**

**Sheet 6 of 8**

	<b>Balance Dec. 31, 2004</b>	<b>2005 Budget Revenue Realized</b>	<b>Receipts and Adjustments</b>	<b>Balance Dec. 31, 2005</b>
NJDEP - Municipal Stormwater Regulation	2,500.00	10,000.00	7,500.00	5,000.00
NJDEP- Phase I WMP, WMA #12	227,217.83			227,217.83
NJDEP-Ramanessin Study	165,627.73		74,126.97	91,500.76
NJDOL - WIA (Admin. 11A C&111)	1,408,171.95		1,408,171.95	
NJDOL - WIA (Admin. 11A-C&111)	3,130,008.00	2,737.87	1,989,128.92	1,143,616.95
NJDOL - WIA (Admin. 11A-C&111)		2,557,928.00		2,557,928.00
NJDOL - WIA, WDP PY'04	77,936.00		77,936.00	
NJDOL - WIA, WDP PY'05		68,587.00		68,587.00
NJDOL - WIA PY '03, Workforce Investment Board (WIB)	28,136.00		28,136.00	
NJDOL - WIA Work First NJ		616,942.00	616,692.00	250.00
NJDOL - WIB, PY 2004		43,500.00	43,500.00	
NJDOL - WIA Work First NJ	616,942.00	1,249,417.00	1,341,521.00	524,838.00
NJDOL - WIA Work First NJ	1,866,359.00	8,857.00		1,875,216.00
NJDOL - ODLP, PY2004	50,000.00		50,000.00	
NJDOL- WIB, WDPP, SWF Basic Skill	300,312.00		300,312.00	
NJDOL - WLL, SFY 05	278,378.00		163,378.00	115,000.00
NJDARM - PARIS Grants Program		1,498,565.00	675,549.00	823,016.00
NJOIT - 911 Cordinator, FY 2004		11,111.00	11,111.00	
NJOIT - 911 Cordinator, FY 2005		24,998.40	24,998.40	
NJOIT/OETS - 911 PSAP Gen Assistance, FY 2005		250,000.00		250,000.00
NJOIT/OETS - 911 PSAP Equipment, FY 2005		531,545.00		531,545.00
NJHC - News Video Project PRO - 03-040	18.00		18.00	
NJHT - Seabrook Wilson House		574,378.00		574,378.00
NJDA - Jersey Fresh CY 2003	400.00			400.00
Port Authority NY & NJ Compt. Ck.	66,016.62			66,016.62
USHUD-Housing Counseling FY '03 HC-03-0398-076				



**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

**Exhibit AA-4**

**Sheet 7 of 8**

	<b>Balance Dec. 31, 2004</b>	<b>2005 Budget Revenue Realized</b>	<b>Receipts and Adjustments</b>	<b>Balance Dec. 31, 2005</b>
US HUD-Housing Counseling FY '04 HC-03-0361-04-1	35,354.00		26,515.50	8,838.50
US HUD-Housing Counseling FY '05 HC-05-0398-096		30,471.00		30,471.00
US HUD-Dover Twp/MCDSS, Hopwa FY '03	176,210.48		176,210.48	
US HUD-Township of Woodbridge, Hopwa, 2004	491,514.52		323,431.88	168,082.64
US HUD-Township of Woodbridge, Hopwa, 2005		427,993.00		427,993.00
APHA-USHUD, PHDEP, 2002-2004 Nenq	53,000.00		53,000.00	
APHA-USHUD, PHDEP, 2002-2004-Swnq	16,000.00		16,000.00	
TNHA-USHUD, PHDEP, 2000-2002	0.08			0.08
TNHA-USHUD, PHDEP, 2002-2004	51,000.00		51,000.00	
US DOJ-COPS MORE 96-CL-WX-0006	93,676.96		93,676.96	
USDOT/FAA - Monmouth Executive Airport	490,224.03		385,161.00	105,063.03
NJDOT - SR 34 & Lloyd Road Project, FY 05-08		2,325,000.00		2,325,000.00
UVM-Ratcheting Up Blueberry Production	4,690.00		4,690.00	
USDA/FBMOC-Youth Farmstand, CY 2004		2,589.25	2,589.25	
USDA/NRCS - RCE - EQIP/EAP - Organic Blueberry	1,750.00		1,750.00	
Earle - MCMEC -ISA - FY 2003	10,500.00			10,500.00
Earle - MCMEC -ISA - FY 2004		10,500.00	10,500.00	
Earle - MCMEC -ISA - FY 2005		12,800.00		12,800.00
Sandy Hook MCMEC, ISA, FY 2005		6,036.52	6,036.24	0.28
Keyport Marine, MCMEC, ISA, 2005		5,000.00	5,000.00	
Sandy Hook MCMEC, FY 2002	670.80		670.80	
Sandy Hook MCMEC, FY 2003	1,403.28			1,403.28
Marlboro-ISA, Shuttle,FY '04	9,363.24		16,018.21	(6,654.97)
FTHD - MCMEC, ISA, Lyme	10,000.00		10,000.00	

**COUNTY OF MONMOUTH**

**GRANT FUND**

**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**

Exhibit AA-4

Sheet 8 of 8

	<b>Balance Dec. 31, 2004</b>	<b>2005 Budget Revenue Realized</b>	<b>Receipts and Adjustments</b>	<b>Balance Dec. 31, 2005</b>
County Clerk - ISA, DSMS, E-Recording		50,000.00	50,000.00	
NCA - Program Development Grant		5,000.00	551.20	4,448.80
Steiner Equities-Off-Tract Road Devp.- State Aid Hwy. Proj.	1,750,000.00		212,880.93	1,537,119.07
Donations - Monmouth County Sheriff's k-9 Unit		150.00	150.00	
MMRF Sane/Sart 27 60 101014	1,206.00	2,898.00	3,510.00	594.00
Cornell Estuary ID Project No. 41260-7184	32.00		32.00	
	<u>\$ 23,561,881.66</u>	<u>30,914,505.64</u>	<u>29,963,278.81</u>	<u>24,513,108.49</u>
<b><u>Ref.</u></b>	AA	AA-2		AA
Cash	AA-1		\$ 28,890,367.64	
Cancellations and Adjustments	AA-2		<u>1,072,911.17</u>	
			<u>\$ 29,963,278.81</u>	

Supplementary Information

**COUNTY OF MONMOUTH**

**Exhibit AA-5**

**GRANT FUND**

**SCHEDULE OF FUND BALANCE**

	<u>Ref.</u>	
Increased by:		
Appropriated Reserves Cancelled & Expired		\$ 1,035,441.95
Cash Receipts		37,469.22
	AA-2	<u>1,072,911.17</u>
Decreased by:		
Disbursements	AA-1	<u>\$ 1,072,911.17</u>

Supplementary Information

**TRUST FUND**

**SCHEDULE OF CASH AND CASH EQUIVALENTS**

Balance December 31, 2004	<b><u>Ref.</u></b> B		\$ 68,743,683.76
Increased by Receipts:			
HUD Relocation Assistance Programs	B-2	18,229,599.13	
HUD Community Development Block Grants	B-3	2,426,953.00	
HUD Home Investment Grants	B-4	1,706,066.18	
HUD Shelter Plus Care Grants Receivable	B-5	15,279.00	
HUD Homeward Bound Grants Receivable	B-6	210,431.00	
HUD Emergency Shelter Grants Receivable	B-7	192,454.81	
Taxes Receivable	B-8	28,542,466.93	
Reserve for Relocation Assistance	B-9	242,095.72	
Reserve for Community Development Block Grants	B-10	139,098.47	
Reserve for Home Investment Grant	B-11	273,664.34	
Reserve for Temporary Assistance to Needy Families	B-14	5,879,382.09	
Other Trust Fund Reserves	B-15	74,894,884.02	
Retiree Benefits	B-16	547,261.27	
			<u>133,299,635.96</u>
			202,043,319.72
Decreased by Disbursements:			
Reserve for HUD Relocation Assistance Programs	B-9	17,869,451.37	
Reserve for Community Development Block Grants	B-10	2,127,293.69	
Reserve for HUD Home Investment Grants	B-11	2,096,244.26	
Reserve for HUD Shelter Plus Care	B-12	15,279.00	
Reserve for HUD Homeward Bound Grants	B-13	211,553.00	
Reserve for Temporary Assistance to Needy Families	B-14	5,637,526.69	
Other Trust Fund Reserves	B-15	94,297,718.63	
Retiree Benefits	B-16	577,557.76	
			<u>122,832,624.40</u>
Balance December 31, 2005	B		<u><u>\$ 79,210,695.32</u></u>
<b><u>Analysis of Balance</u></b>			
Cash and Cash Equivalents			<u><u>\$ 79,210,695.32</u></u>
Supplementary Information			

COUNTY OF MONMOUTHTRUST FUND

Exhibit B-2

SCHEDULE OF ACCOUNTS RECEIVABLEH.U.D. RELOCATION ASSISTANCE PROGRAMS

Balance December 31, 2004	<u>Ref.</u> B	\$ 8,237,757.72
Increased:		
Receivables		<u>17,595,428.00</u>
		25,833,185.72
Decreased by:		
Receipts	B-1	<u>18,229,599.13</u>
Balance December 31, 2005	B	<u><u>\$ 7,603,586.59</u></u>

SCHEDULE OF ACCOUNTS RECEIVABLE

Exhibit B-3

COMMUNITY DEVELOPMENT BLOCK GRANTS

Balance December 31, 2004	<u>Ref.</u> B	\$ 5,109,628.25
Increased by:		
Community Development Block Grant		<u>3,580,097.00</u>
		8,689,725.25
Decreased by:		
Receipts	B-1	<u>2,426,953.00</u>
Balance December 31, 2005	B	<u><u>\$ 6,262,772.25</u></u>

Supplementary Information

COUNTY OF MONMOUTHTRUST FUND

Exhibit B-4

SCHEDULE OF H.U.D. HOME INVESTMENTGRANT RECEIVABLES

Balance December 31, 2004	<u>Ref.</u> B	\$ 6,151,479.86
Increased:		
Home Investment Grants		<u>2,328,104.00</u>
		8,479,583.86
Decreased by:		
Receipts	B-1	<u>1,706,066.18</u>
Balance December 31, 2005	B	<u><u>\$ 6,773,517.68</u></u>

Supplementary Information

**COUNTY OF MONMOUTH**

133.

**TRUST FUND**

**Exhibit B-5**

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

**GRANTS RECEIVABLE**

Balance December 31, 2004	<b><u>Ref.</u></b> B	\$ 15,461.00
Decreased by:		
Receipts	B-1	<u>15,279.00</u>
Balance December 31, 2005	B	<u><u>\$ 182.00</u></u>

**SCHEDULE OF H.U.D. HOMEWARD BOUND**

**Exhibit B-6**

**GRANTS RECEIVABLE**

	<b><u>Ref.</u></b>	
Balance December 31, 2004		\$ 1,004,062.00
Decreased by:		
Receipts	B-1	<u>210,431.00</u>
Balance December 31, 2005	B	<u><u>\$ 793,631.00</u></u>

Supplementary Information

COUNTY OF MONMOUTHTRUST FUND

Exhibit B-7

SCHEDULE OF H.U.D. EMERGENCY SHELTERGRANTS RECEIVABLE

Balance December 31, 2004	<u>Ref.</u> B	\$ 226,456.81
Increased by:		
Accounts Receivable	B-15	<u>138,254.00</u>
		364,710.81
Decreased by:		
Receipts	B-1	<u>192,454.81</u>
Balance December 31, 2005		<u>\$ 172,256.00</u>

Supplementary Information



**COUNTY OF MONMOUTH**

**TRUST FUND**

**SCHEDULE OF TAXES RECEIVABLE FOR LIBRARY,**

**Exhibit B-8**

**HEALTH AND OPEN SPACE FUNDS**

	<b><u>Ref.</u></b>	<b><u>Total</u></b>	<b><u>Library Fund</u></b>	<b><u>Health Fund</u></b>	<b><u>Open Space Fund</u></b>
Balance December 31, 2004	B	<u>\$ 507,423.93</u>	<u>205,150.40</u>	<u>25,272.71</u>	<u>277,000.82</u>
Increased by:					
2005 Tax Levy		28,035,043.00	10,478,311.00	1,556,732.00	16,000,000.00
Levy for Added and Omitted Taxes		<u>410,412.96</u>	<u>160,999.31</u>	<u>21,892.82</u>	<u>227,520.83</u>
		<u>28,445,455.96</u>	<u>10,639,310.31</u>	<u>1,578,624.82</u>	<u>16,227,520.83</u>
Total Balance and Increase		<u>28,952,879.89</u>	<u>10,844,460.71</u>	<u>1,603,897.53</u>	<u>16,504,521.65</u>
Decreased by:					
2005 Tax Levy		28,035,043.00	10,478,311.00	1,556,732.00	16,000,000.00
Levy for Added and Omitted Taxes					
Prior Year Received in 2004		<u>507,423.93</u>	<u>205,150.40</u>	<u>25,272.71</u>	<u>277,000.82</u>
	B-1	<u>28,542,466.93</u>	<u>10,683,461.40</u>	<u>1,582,004.71</u>	<u>16,277,000.82</u>
Balance December 31, 2005	B	<u><u>\$ 410,412.96</u></u>	<u><u>160,999.31</u></u>	<u><u>21,892.82</u></u>	<u><u>227,520.83</u></u>

Supplementary Information

**COUNTY OF MONMOUTH**

**TRUST FUND**

**Exhibit B-9**

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

	<b><u>Ref.</u></b>	<b><u>Total</u></b>	<b><u>Appropriations</u></b>	<b><u>Funds Escrow</u></b>
Balance December 31, 2004	B	<u>\$ 9,493,617.03</u>	<u>9,194,859.81</u>	<u>298,757.22</u>
Increased:				
Receipts	B-1	242,095.72	125,458.12	116,637.60
Receivables and Spending Reserves		<u>17,595,428.00</u>	<u>17,595,428.00</u>	<u>-</u>
		<u>17,837,523.72</u>	<u>17,720,886.12</u>	<u>116,637.60</u>
Total Increases and Balances		<u>27,331,140.75</u>	<u>26,915,745.93</u>	<u>415,394.82</u>
Decreased by:				
Disbursements	B-1	<u>17,869,451.37</u>	<u>17,819,625.39</u>	<u>49,825.98</u>
Balance December 31, 2005	B	<u><u>\$ 9,461,689.38</u></u>	<u><u>9,096,120.54</u></u>	<u><u>365,568.84</u></u>

Supplementary Information

**COUNTY OF MONMOUTH**

**TRUST FUND**

**Exhibit B-10**

**SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANTS**

**AUTHORIZATION RESERVES**

<u>Year</u>	<u>Balance Dec. 31, 2004</u>	<u>Transferred Allocation</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance Dec. 31, 2005</u>
Twentieth Year - 1994	\$ 171,400.00				171,400.00
Twenty-First Year - 1995					-
Twenty-Second Year - 1996	9,047.45				9,047.45
Twenty-Third Year - 1997	142.50			142.50	-
Twenty-Fourth Year - 1998	314,291.90		58,587.31		372,879.21
Twenty-Fifth Year - 1999	50.00			50.00	-
Twenty-Sixth Year - 2000	80,061.00			45,348.56	34,712.44
Twenty-Seventh Year - 2001	62,891.98		40.00	62,931.98	-
Twenty-Eight Year - 2002	608,010.81	(188,632.35)	21,030.00	138,353.91	302,054.55
Twenty-Ninth Year - 2003	1,088,713.48	(62,339.08)	30,587.16	312,806.79	744,154.77
Thirtieth Year - 2004	2,924,177.63		28,854.00	1,326,658.01	1,626,373.62
Thirty-First Year - 2005		3,831,068.43		241,001.94	3,590,066.49
	<u>\$5,258,786.75</u>	<u>3,580,097.00</u>	<u>139,098.47</u>	<u>2,127,293.69</u>	<u>6,850,688.53</u>
Ref.	B		B-1	B-1	B

Supplementary Information

COUNTY OF MONMOUTHTRUST FUND

Exhibit B-11

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

Balance December 31, 2004	<u>Ref.</u> B		\$ 6,555,017.24
Increased:			
Receipts (Reimbursements)	B-1	273,664.34	
Accounts Receivable		<u>2,328,104.00</u>	
			<u>2,601,768.34</u>
			9,156,785.58
Decreased by:			
Disbursements	B-1		<u>2,096,244.26</u>
Balance December 31, 2005	B		<u>\$ 7,060,541.32</u>

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

Exhibit B-12

Balance December 31, 2004	<u>Ref.</u> B		\$ 16,416.00
Decreased by:			
Disbursements	B-1		<u>15,279.00</u>
Balance December 31, 2005	B		<u>\$ 1,137.00</u>

Supplementary Information

COUNTY OF MONMOUTH

TRUST FUND

**Exhibit B-13**

SCHEDULE OF H.U.D. - HOMEWARD BOUND GRANT RESERVE

	<u>Ref.</u>	
Balance December 31, 2004		\$ 1,005,184.00
Decreased by:		
Disbursements	B-1	<u>211,553.00</u>
Balance December 31, 2005	B	<u>\$ 793,631.00</u>

Supplementary Information

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

Balance December 31, 2004	<b><u>Ref.</u></b> B	\$ 336,957.82
Increased by:		
Receipts	B-1	<u>5,879,382.09</u>
		6,216,339.91
Decreased by:		
Disbursements	B-1	<u>5,637,526.69</u>
Balance December 31, 2005	B	<u><u>\$ 578,813.22</u></u>

Supplementary Information

**COUNTY OF MONMOUTH****Exhibit B-15****Sheet 1 of 3****TRUST FUND****SCHEDULE OF OTHER TRUST FUND RESERVES**

<b>Description</b>	<b>Balance Dec. 31, 2004</b>	<b>Receipts/ Transfers</b>	<b>Disbursements</b>	<b>Balance Dec. 31, 2005</b>
MC AVA Payroll	\$ 2,181.37	135,000.00	101,917.76	35,263.61
Mount Laurel Rehabilitation PR	17,768.81	32,000.00	42,773.07	6,995.74
County Clerk - Dedicated Recording Fees	524,902.32	412,208.00	403,227.89	533,882.43
Surrogate Office - Dedicated Revenue	68,514.06	32,240.00	18,217.70	82,536.36
Tax Board Dedicated Revenue	167,396.54	53,800.00	31,745.12	189,451.42
Weights and Measures Dedicated Revenue	1,039,850.56	111,268.00	20,816.99	1,130,301.57
Federal Forfeiture Sharing Fund	51,021.33	29,303.71	32,497.00	47,828.04
MCPO Lost, Found and Abandoned Property	2,300.00	17,925.74	0.00	20,225.74
MCPO Asset Management Account (AMA)	31,327.26	27,548.85	13,714.02	45,162.09
MCPO Law Enforcement Trust Account	479,249.49	188,935.74	290,739.89	377,445.34
MCPO Seized Asset Trust Account (SATA)	940,011.79	372,285.10	585,196.08	727,100.81
MCSO Law Enforcement Trust Fund	31,163.28	2,933.26	0.00	34,096.54
PLETF - 10% Fund	14,101.56	30,068.03	14,101.56	30,068.03
Allenwood Hospital - Special Account	5,000.00			5,000.00
Fifth Wednesday Squires Club	10,527.55	9,140.00	6,482.93	13,184.62
Economic Development Seminar	2,415.00			2,415.00
Employee Funded Holiday Party	1,396.42			1,396.42
MC AVA	112,018.19	62,396.30	113,196.93	61,217.56
Snow Removal - Dedication by Rider	300,000.00			300,000.00
MC Mosquito Extermination Crime Realty	56,672.00			56,672.00
MC Tuberculosis Control Board	90,045.43	12,863.56	9,682.40	93,226.59
Motor Vehicle Fines for Roads and Bridges	8,643,185.21	5,338,787.85	5,701,382.22	8,280,590.84
N.J. Department of Education-CETA	104.28			104.28
Recreation Commission Donations Reserve Account	132,446.51	8,755.42	23,245.84	117,956.09
WIB JTPA Scholarship Fund	4,931.92	10,265.00	10,828.43	4,368.49
Woman of Achievement	1,976.13			1,976.13
Contribution to Iran Hostage Memorial	440.00			440.00
Drug Services Memory of Sherrilyn Goddard	118.07			118.07
Invasion of Normandy Video Tape	1,544.84			1,544.84
Special School Funds Helping Teachers	32.96			32.96
Special Trust Funds	3,341.27			3,341.27
Bank Service Charges		35,679.48	35,679.48	
Pension Fund Reserve	235,107.46	75,000.00	65,557.56	244,549.90
MCDSS Disability Account	126.32			126.32
Health Care IAA Flexible Spending FY'05/'06		115,595.00	83,551.46	32,043.54

**COUNTY OF MONMOUTH**

Exhibit B-15

Sheet 2 of 3

**TRUST FUND****SCHEDULE OF OTHER TRUST FUND RESERVES**

<b>Description</b>	<b>Balance Dec. 31, 2004</b>	<b>Receipts/ Transfers</b>	<b>Disbursements</b>	<b>Balance Dec. 31, 2005</b>
Insurance NJ UIB Compensation	434,088.38	475,309.97	396,450.14	512,948.21
Insurance NJ UIB Compensation AVA	138.58	695.99	656.54	178.03
NJDOL - NJ EWDA/HCRA of 1992	22,444.66	118,420.86	114,718.45	26,147.07
Self Funded Health Benefits Reinsured	406,746.69	10,592,388.83	10,862,633.22	136,502.30
Mount Laurel Rehabilitation - Eatontown		109,500.00		109,500.00
MCIA Rental Payments		2,168,559.73	2,168,559.73	0.00
Open Space Preservation Acquisition	9,197,773.96	13,242,428.33	14,979,361.51	7,460,840.78
Open Space Preservation Development	4,742,175.36	2,191,119.00	1,439,283.35	5,494,011.01
Contractor Cash Deposits Highway Department	43,354.10	8,395.25	18,450.00	33,299.35
Contractor Deposits Highway Department	153,415.63	89,990.00	80,150.00	163,255.63
MCPC-Utility Right-of-Way Rental	68,710.44	6,489.17		75,199.61
Planning Board Performance Bond Deposits	3,603,747.19	896,358.11	10,702.35	4,489,402.95
Planning Board Performance Bond Refundable	1,209,169.24	389,091.80	339,829.50	1,258,431.54
Mount Laurel Rehabilitation - Manalapan	423,621.50		61,392.00	362,229.50
Mount Laurel Rehabilitation - Belmar	421,770.00		114,880.00	306,890.00
Mount Laurel Rehabilitation - Long Branch	5,812.73			5,812.73
Mount Laurel Rehabilitation - Manasquan	37,490.00	119,400.00		156,890.00
Mount Laurel Rehabilitation - Spring Lake	186,376.00			186,376.00
Mount Laurel Rehabilitation - Wall	498.00			498.00
Reserve for Repairs	4,500.00			4,500.00
Reserve for Auto Self Insurance MCDSS	173,630.03		302.70	173,327.33
Reserve for Liability Self Insurance MCDSS	190,000.00			190,000.00
Self Insurance Retention Variable Liability Coverage	3,577,915.79	1,500,000.00	334,640.92	4,743,274.87
Development Agreement American Home and Community	15,000.00			15,000.00
Development Agreement Halari Route 522 Englishtown	9,841.00			9,841.00
Development Agreement Hovnanian Country Village	8,861.50			8,861.50
Development Agreement Hovnanian College Park	39,376.00			39,376.00
Development Agreement Old Mill Estates	4,237.00			4,237.00
Development Agreement Rolling Meadows	20,000.00			20,000.00
Development Agreement VJ Russo Shrewsbury Chase	6,206.00			6,206.00
Development Agreement Woodbury Oaks Marlboro	12,356.00		12356.00	0.00
Development Agreement Marlboro Plaza	90.00			90.00
Development Agreement 539 Cream Ridge	9,308.00		948.00	8,360.00
Development Agreement Freehold Marketplace		2,083,010.00	162,500.00	1,920,510.00



**COUNTY OF MONMOUTH**

**Exhibit B-15**

**Sheet 3 of 3**

**TRUST FUND**

**SCHEDULE OF OTHER TRUST FUND RESERVES**

<b><u>Description</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2004</u></b>	<b><u>Receipts/</u></b> <b><u>Transfers</u></b>	<b><u>Disbursements</u></b>	<b><u>Balance</u></b> <b><u>Dec. 31, 2005</u></b>
Accumulated Absence TR-PR CNTY	44,169.45	550,000.00	459,674.72	134,494.73
Accumulated Absence TR-PR DDS	43,779.85	50,000.00	85,748.09	8,031.76
Sheriff's Office Dedicated Revenue	31,634.68	18,956.00	14,627.00	35,963.68
MCCC/GLT Gifts	4,337.00	475.00	1,044.56	3,767.44
MCCC/JLM Gifts	2,823.04	1,392.22	104.19	4,111.07
				0.00
Maintenance Recovery Development Disability	703,000.00	153,929.41		856,929.41
Reserve for Escrow	996,301.89	22,017,557.41	21,686,081.85	1,327,777.45
M.C. Dependent Care Assistance Plan	10,561.20	119,950.83	114,608.42	15,903.61
Reserve for Trust A/C Control M.C.D.S.S.	180,272.33	4,285,321.67	4,343,240.38	122,353.62
County Library Fund	13,626,339.99	17,407,708.42	14,194,816.83	16,839,231.58
County Park System:				
Resale of Merchandise	7,799,032.79	6,435,266.08	5,606,003.83	8,628,295.04
County Health Fund	1,205,098.69	9,180,849.10	8,567,039.81	1,818,907.98
	0.00		0.00	0.00
Flexible Spending - IAA, FY 04/05	7,868.23	105,572.00	106,099.78	7,340.45
Flexible Spending - IAA, FY 03/04	7,569.77		7,569.77	
Cooperative Municipal Projects	3,974,338.00	2,000,000.00	274,830.00	5,699,508.00
HUD, Emergency Shelter, S-00-UC-34-0018	102,406.70	143,470.73	133,860.66	112,016.77
	<u>\$ 66,739,405.32</u>	<u>103,575,604.95</u>	<u>94,297,718.63</u>	<u>76,017,291.64</u>

**Ref.**

**B**

**B-1**

**B**

Taxes Receivable	B-1	\$ 28,542,466.93
HUD Emergency Shelter Grant Receivable	B-7	138,254.00
Receipts	B-1	<u>74,894,884.02</u>
		<u>\$ 103,575,604.95</u>

Supplementary Information

COUNTY OF MONMOUTHTRUST FUND

Exhibit B-16

SCHEDULE OF RESERVE FOR RETIREES HEALTH BENEFITS

Balance December 31, 2004	<u>Ref.</u> B	\$ 64,528.52
Increased by:		
Receipts	B-1	<u>547,261.27</u>
		611,789.79
Decreased by:		
Disbursements	B-1	<u>577,557.76</u>
Balance December 31, 2005	B	<u><u>\$ 34,232.03</u></u>

Supplementary Information

**COUNTY OF MONMOUTH**

**SCHEDULE OF DUE FROM COUNTY CLERK**

**Exhibit B-17**

Balance December 31, 2004	<b><u>Ref.</u></b> B	\$ 28,956.00
Decreased by:		
Prior Year Adjustment		<u>28,956.00</u> -
Increased by:		
Due from County Clerk as of December 31, 2005		<u>47,626.00</u>
Balance December 31, 2005	B	<u><u>\$ 47,626.00</u></u>

Supplementary Information

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

	<u>Ref.</u>		
Balance December 31, 2004:			
Cash	C		\$57,362,027.75
Increased by Receipts:			
Budget Appropriations:			
Capital Improvement Fund	C-16	2,910,000.00	
Serial Bonds	C-10	57,035,000.00	
County College Bonds	C-11	4,530,000.00	
Trust Fund		1,500,000.00	
Accounts Receivable - State Agencies	C-4	8,611,772.90	
Reimbursement - Municipalities	C-7	684,913.53	
Reserve For Expenditures	C	2,500,000.00	
Interest Due State of N.J.	C	126,982.53	
Premium on Sale of Bonds	C-1	<u>1,309,698.35</u>	
			<u>79,208,367.31</u>
			136,570,395.06
Decreased by Disbursements:			
Improvement Authorizations	C-14		<u>49,265,451.64</u>
Balance December 31, 2005:			
Cash	C		<u><u>\$87,304,943.42</u></u>

Supplementary Information

**COUNTY OF MONMOUTH**

Exhibit C-3

**GENERAL CAPITAL FUND**

Sheet 1 of 2

**SCHEDULE OF GENERAL CAPITAL CASH**

	<b>Balance</b>			<b>Transfers</b>		<b>Balance</b>
	<b>Dec. 31, 2004</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>From</b>	<b>To</b>	<b>Dec. 31, 2005</b>
Fund Balance	\$ 6,140,864.23	1,309,698.35			414,007.33	7,864,569.91
Capital Improvement Fund	411,766.72	2,910,000.00		2,585,000.00		736,766.72
Contractors' Retainage	73,191.61					73,191.61
Reserve for Scrip Redemption	1,509.63					1,509.63
Accounts Receivable - Municipal	(1,495,918.71)	684,913.53		2,425,000.00		(3,236,005.18)
Accounts Receivable:						
State Agencies	(7,547,970.75)	8,611,772.90		15,910,477.50	1,065,452.95	(13,781,222.40)
Reserve For Expenditures		2,500,000.00				2,500,000.00
Improvement Authorizations						
89-1	956,485.76					956,485.76
90-2	77,101.52		76,401.52	700.00		-
91-1	1,556,111.18					1,556,111.18
93-2	23,508.83		2,365.50			21,143.33
94-1	595,366.23		242,501.53			352,864.70
96-02	1,002,405.38		37,617.53	185.90		964,601.95
97-3	1,813,945.71	500,000.00	1,222,318.17	38,820.47		1,052,807.07
98-1	6,851,545.79		1,480,378.34	21,494.00		5,349,673.45
98-3	23,612.00			23,612.00		-
98-7	306,695.15					306,695.15
98-101	180,420.54		98,307.00			82,113.54
99-1	3,192,633.40		599,916.69			2,592,716.71
99-2						-
99-3						-
99-101	618,382.94					618,382.94
00-1	1,035,840.19		142,722.98	1,081,751.13		(188,633.92)

**COUNTY OF MONMOUTH**

Exhibit C-3

Sheet 2 of 2

**GENERAL CAPITAL FUND****SCHEDULE OF GENERAL CAPITAL CASH**

	Balance	Receipts	Disbursements	Transfers		Balance
	Dec. 31, 2004			From	To	Dec. 31, 2005
Improvement Authorizations (Continued)						
00-2	1,297,624.69		82,156.40		8,707.63	1,224,175.92
01-01	(1,676,703.37)	3,000,000.00	797,475.88	8,707.63		517,113.12
00-101	27,419.28			27,419.28		-
01-02	62,680.08		42,680.08			20,000.00
02-02	12,574,656.59	5,268,000.00	6,372,416.60			11,470,239.99
02-101	1,506,506.52		724,641.52		348,000.00	1,129,865.00
03-01	3,362,508.99	3,840,000.00	2,631,928.02	66,000.00		4,504,580.97
05-03		9,189,000.00	6,390,368.14		20,136,000.00	22,934,631.86
05-04		31,500,000.00	16,035,386.91			15,464,613.09
04-01	24,389,837.62	9,768,000.00	12,285,868.83	567,477.50	784,477.50	22,088,968.79
Interest Due State of N.J.		126,982.53				126,982.53
	<u>\$ 57,362,027.75</u>	<u>79,208,367.31</u>	<u>49,265,451.64</u>	<u>22,756,645.41</u>	<u>22,756,645.41</u>	<u>87,304,943.42</u>

Ref.

C

C

Supplementary Information

**COUNTY OF MONMOUTH**

**GENERAL CAPITAL FUND**

**Exhibit C-4**

**SCHEDULE OF ACCOUNTS RECEIVABLE - STATE AGENCIES**

	<b><u>Ref.</u></b>	<b><u>Total</u></b>	<b><u>Agricultural Commission</u></b>			<b><u>N.J. Educational Facility</u></b>	<b><u>N.J. Atty General</u></b>
			<b><u>04-09</u></b>	<b><u>00-01</u></b>	<b><u>05-03</u></b>	<b><u>02-02</u></b>	<b><u>05-03</u></b>
Balance December 31, 2004	C	\$ 7,547,970.75	5,720,220.60	1,065,452.95		762,297.20	
Increased by:							
Ordinances	C-14	15,910,477.50			9,450,000.00		6,460,477.50
Total Increase and Balances		23,458,448.25	5,720,220.60	1,065,452.95	9,450,000.00	762,297.20	6,460,477.50
Decreased by:							
Cancelled	C-14	1,065,452.95		1,065,452.95			
Receipts	C-2	8,611,772.90	1,317,838.70		833,456.70		6,460,477.50
		9,677,225.85	1,317,838.70	1,065,452.95	833,456.70	-	6,460,477.50
Balance December 31, 2005	C	\$ 13,781,222.40	4,402,381.90	-	8,616,543.30	762,297.20	-

Supplementary Information

**COUNTY OF MONMOUTH****GENERAL CAPITAL FUND****Exhibit C-5****SCHEDULE OF SCRIP REDEMPTION**

	<b><u>Ref.</u></b>	
Balance December 31, 2005 and 2004	C	<b><u>\$ 1,509.63</u></b>

Supplementary Information



**COUNTY OF MONMOUTH**

**GENERAL CAPITAL FUND**

**SCHEDULE OF DUE FROM STATE OF NEW JERSEY**

**Exhibit C-6**

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

	<b><u>Ref.</u></b>	<b><u>Total</u></b>	<b><u>9-1-95</u></b>	<b><u>8-1-97</u></b>	<b><u>7-15-99</u></b>	<b><u>7-15-01</u></b>	<b><u>7-15-02</u></b>	<b><u>3/10/2005</u></b>
Balance December 31, 2004	C	\$13,815,000.00	200,000.00	2,190,000.00	3,600,000.00	4,210,000.00	3,615,000.00	
Increased by:								
Ordinance Adopted		6,300,000.00						6,300,000.00
		<u>20,115,000.00</u>	<u>200,000.00</u>	<u>2,190,000.00</u>	<u>3,600,000.00</u>	<u>4,210,000.00</u>	<u>3,615,000.00</u>	<u>6,300,000.00</u>
Decreased by:								
State Appropriations	C-11	<u>2,700,000.00</u>	<u>200,000.00</u>	<u>730,000.00</u>	<u>720,000.00</u>	<u>600,000.00</u>	<u>450,000.00</u>	
Balance December 31, 2005	C	<u>\$17,415,000.00</u>	<u>-</u>	<u>1,460,000.00</u>	<u>2,880,000.00</u>	<u>3,610,000.00</u>	<u>3,165,000.00</u>	<u>6,300,000.00</u>

Supplementary Information

COUNTY OF MONMOUTH

GENERAL CAPITAL FUND

Exhibit C-7

SCHEDULE OF MUNICIPAL EASEMENTS RECEIVABLE

	<u>Ref.</u>	
Balance December 31, 2004		\$ 1,495,918.71
Increased by:		
Ordinance Adopted		<u>2,425,000.00</u>
		3,920,918.71
Decreased by:		
Cash Received	C-2	<u>684,913.53</u>
Balance December 31, 2005		<u><u>\$ 3,236,005.18</u></u>

Supplementary Information

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

Balance December 31, 2004	<u>Ref.</u> C		\$ 256,019,805.79
Increased by:			
General Obligation Bonds Issued	C-10		<u>57,035,000.00</u>
			313,054,805.79
Decreased by:			
Budget Appropriations for:			
General Obligation Bonds	C-10	25,820,000.00	
Green Acres Trust Loan - Other Programs	C-13	1,787,476.78	
Public School Facilities Loan Program	C-12	<u>237,745.62</u>	
			<u>27,845,222.40</u>
Balance December 31, 2005	C		<u><u>\$ 285,209,583.39</u></u>

Supplementary Information

**COUNTY OF MONMOUTH**

**GENERAL CAPITAL FUND**

**SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION**

Exhibit C-9

**UNFUNDED**

<b>Number</b>	<b>Improvement Description</b>	<b>Balance Dec. 31, 2004</b>	<b>2005 Authorizations</b>	<b>Increased by Bonds Refunded</b>	<b>Bonds Issued</b>	<b>Authorizations Cancelled</b>	<b>Balance Dec. 31, 2005</b>
97-03	Various Improvements	\$ 1,335,000.00			500,000.00		835,000.00
98-01	Various Capital Improvements	5,470,000.00					5,470,000.00
99-01	Various Improvements	4,341,000.00					4,341,000.00
00-01	Various Improvements	2,292,000.00					2,292,000.00
01-01	Various Improvements	5,084,000.00			3,000,000.00		2,084,000.00
02-02	Various Improvements	23,461,000.00			5,268,000.00		18,193,000.00
03-01	Various Improvements	13,410,000.00			3,840,000.00		9,570,000.00
04-01	Various Improvements	30,612,000.00			5,238,000.00	1,440,000.00	23,934,000.00
05-03	Various Improvements		51,465,000.00		9,189,000.00	1,300,000.00	40,976,000.00
05-02	Various Improvements		2,840,000.00				2,840,000.00
05-09	Various Improvements		30,000,000.00		30,000,000.00		-
		<u>\$ 86,005,000.00</u>	<u>84,305,000.00</u>	<u>-</u>	<u>57,035,000.00</u>	<u>2,740,000.00</u>	<u>110,535,000.00</u>
Ref.		C	C-14		C-10	C-14	C

Supplementary Information

**COUNTY OF MONMOUTH****Exhibit C-10****GENERAL CAPITAL FUND****Sheet 1 of 3****SCHEDULE OF SERIAL BONDS**

<b>Purpose</b>	<b>Date of Issue</b>	<b>Original Issue</b>	<b>Maturity Dec. 31, 2005</b>		<b>Interest Rate</b>	<b>Balance Dec. 31, 2004</b>	<b>Increased</b>	<b>Decreased</b>	<b>Balance Dec. 31, 2005</b>
			<b>Date</b>	<b>Amount</b>					
General Improvements	9/1/95	23,000,000.00			4.50%	\$ 3,450,000.00		3,450,000.00	-
General Improvements	10/1/96	30,000,000.00			5.10%	4,300,000.00		2,100,000.00	2,200,000.00
			10/1/06	2,200,000.00	5.10%				
General Improvements	8/1/97	33,000,000.00			4.30%	4,500,000.00		2,200,000.00	2,300,000.00
			8/1/06	2,300,000.00	4.50%				
General Improvements	7/1/98	33,000,000.00			4.50%	20,300,000.00		2,705,000.00	17,595,000.00
			8/1/06	2,705,000.00	4.50%				
			8/1/07	2,130,000.00	4.50%				
			8/1/08	2,130,000.00	4.50%				
			8/1/09	2,130,000.00	4.50%				
			8/1/10	2,130,000.00	4.50%				
			8/1/11	2,130,000.00	4.63%				
			8/1/12	2,130,000.00	4.75%				
			8/1/13	2,110,000.00	4.75%				
General Improvements	7/15/99	27,000,000.00	7/15/06-14	1,960,000.00	4.80%	19,600,000.00		1,960,000.00	17,640,000.00
General Improvements	7/15/00	30,000,000.00	7/15/06	2,125,000.00	4.75%	23,375,000.00		2,125,000.00	21,250,000.00
			7/15/07-15	2,125,000.00	5.00%				
General Improvements	7/15/01	30,000,000.00			4.00%	25,260,000.00		2,105,000.00	23,155,000.00
			7/15/06-07	2,105,000.00	4.00%				
			7/15/08-10	2,105,000.00	4.10%				
			7/15/11	2,105,000.00	4.20%				
			7/15/12	2,105,000.00	4.30%				
			7/15/13	2,105,000.00	4.40%				
			7/15/14	2,105,000.00	4.50%				
			7/15/15	2,105,000.00	4.60%				
			7/15/16	2,105,000.00	4.70%				

**COUNTY OF MONMOUTH**

Exhibit C-10

**GENERAL CAPITAL FUND**

Sheet 2 of 3

**SCHEDULE OF SERIAL BONDS**

<u>Purpose</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Maturity Dec. 31, 2005</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2004</u>	<u>Increased</u>	<u>Decreased</u>	<u>Balance Dec. 31, 2005</u>
			<u>Date</u>	<u>Amount</u>					
General Improvements	7/15/02	40,000,000.00	7/15/06-08	2,000,000.00	3.25%	36,000,000.00		2,000,000.00	34,000,000.00
			7/15/09	3,250,000.00	3.40%				
			7/15/10	3,250,000.00	3.65%				
			7/15/11-13	3,250,000.00	4.00%				
			7/15/14	3,250,000.00	4.10%				
			7/15/15	3,250,000.00	4.20%				
			7/15/16	3,250,000.00	4.25%				
			7/15/17	2,000,000.00	4.35%				
General Improvements	3/1/03	40,000,000.00			2.00%	38,600,000.00		2,315,000.00	36,285,000.00
			3/1/06	2,790,000.00	4.00%				
			3/1/07	2,790,000.00	5.00%				
			3/1/08	2,790,000.00	4.00%				
			3/1/09	2,790,000.00	5.00%				
			3/1/10	2,790,000.00	2.40%				
			3/1/11	2,790,000.00	2.75%				
			3/1/12	2,790,000.00	4.00%				
			3/1/13	2,790,000.00	3.00%				
			3/1/14	2,790,000.00	3.10%				
			3/1/15	2,790,000.00	3.25%				
			3/1/16	2,795,000.00	3.25%				
			3/1/17	2,795,000.00	3.50%				
			3/1/18	2,795,000.00	3.50%				
Refunding Bonds	7/15/03	17,120,000.00			1.50%	13,885,000.00		3,375,000.00	10,510,000.00
			7/15/06	3,430,000.00	2.00%				
			7/15/07	3,500,000.00	2.375%				
			7/15/08	3,580,000.00	2.625%				

**COUNTY OF MONMOUTH**

**Exhibit C-10**

**GENERAL CAPITAL FUND**

**Sheet 3 of 3**

**SCHEDULE OF SERIAL BONDS**

Purpose	Date of Issue	Original Issue	Maturity Dec. 31, 2005		Interest Rate	Balance	Increased	Decreased	Balance
			Date	Amount		Dec. 31, 2004			Dec. 31, 2005
General Improvements	4/27/04	25,000,000.00	1/15/06	2,640,000.00	4.00%	25,000,000.00		1,485,000.00	23,515,000.00
			1/15/07	2,640,000.00	4.00%				
			1/15/08	1,410,000.00	5.00%				
			1/15/09	1,410,000.00	5.00%				
			1/15/10	1,185,000.00	5.00%				
			1/15/11	2,375,000.00	5.00%				
			1/15/12	2,375,000.00	5.00%				
			1/15/13	2,370,000.00	5.00%				
			1/15/14	2,370,000.00	4.00%				
			1/15/15	2,370,000.00	4.00%				
			1/15/16	2,370,000.00	4.00%				
Refunding Bonds	4/27/04	27,615,000.00	9/1/07	4,585,000.00	5.25%	27,515,000.00			27,515,000.00
			9/1/08	4,785,000.00	5.25%				
			9/1/09	4,995,000.00	5.25%				
			9/1/10	5,195,000.00	5.00%				
			9/1/11	5,260,000.00	5.00%				
			9/1/12	2,695,000.00	5.00%				
General Improvements	4/19/05	27,035,000.00	1/15/06	1,750,000.00	3.00%		27,035,000.00		27,035,000.00
			1/15/07 to 09	2,000,000.00	3.00-5.00%				
			1/15/10	1,435,000.00	3.50%				
			1/15/11 to 12	1,000,000.00	3.00-3.75%				
			1/15/13	1,900,000.00	5.00%				
			1/15/14	1,950,000.00	5.00%				
			1/15/15 to 20	2,000,000.00	4.50-5.00%				
Open Space	6/29/2005		12/1/06	1,555,000.00	5.00%		30,000,000.00		30,000,000.00
			12/1/2007	1,595,000.00	3.75%				
			12/1/2008	1,655,000.00	3.75%				
			12/1/2009	1,715,000.00	3.75%				
			12/1/2010	1,780,000.00	3.75%				
			12/1/2011	1,850,000.00	3.00%				
			12/1/2012	1,905,000.00	3.13%				
			12/1/2013	1,965,000.00	3.75%				
			12/1/2014	2,025,000.00	4.00%				
			12/1/2015	2,105,000.00	4.00%				
			12/1/2016	2,190,000.00	4.00%				
			12/1/2017	2,275,000.00	4.00%				
			12/1/2018	2,365,000.00	4.00%				
			12/1/2019	2,460,000.00	4.00%				
			12/1/2020	2,560,000.00	4.00%				

Ref.

C

C-2,8

C-8

C

**COUNTY OF MONMOUTH**

**GENERAL CAPITAL FUND**

**SCHEDULE OF COUNTY COLLEGE SERIAL BONDS**

Exhibit C-11

**CHAPTER 12, P.L. 1971**

<b>Date of Issue</b>	<b>Original Amount</b>	<b>Maturity Dec. 31, 2005</b>		<b>Interest Rate</b>	<b>Balance Dec. 31, 2004</b>	<b>Issued 2005</b>	<b>Paid by Budget Appropriation</b>	<b>Balance Dec. 31, 2005</b>
		<b>Date</b>	<b>Amount</b>					
9-1-95	\$ 2,000,000.00	9-01-05	\$ 200,000.00	4.40-4.50%	\$ 200,000.00		200,000.00	-
8-1-97	7,300,000.00	8-01-05 to 07	730,000.00	4.20-5.00%	2,190,000.00		730,000.00	1,460,000.00
7-15-99	7,200,000.00	7-15-05 to 09	720,000.00	4.75-4.80%	3,600,000.00		720,000.00	2,880,000.00
7-15-01	6,010,000.00	7-15-05 to 10	600,000.00	4.00-4.10%				
		7-15-05 to 11	610,000.00	4.20%	4,210,000.00		600,000.00	3,610,000.00
7-15-02	4,515,000.00	7-15-05 to 11	450,000.00	3.25-4.00%				
		7-15-05 to 12	465,000.00	4.00%	3,615,000.00		450,000.00	3,165,000.00
4-19-05	4,530,000.00	1-15-06 to 11	455,000.00	3.00-3.75%		4,530,000.00		4,530,000.00
		1-15-12 to 15	450,000.00	4.00-5.00%				
					<u>\$ 13,815,000.00</u>	<u>4,530,000.00</u>	<u>2,700,000.00</u>	<u>15,645,000.00</u>
Ref.					C		C-6	C



COUNTY OF MONMOUTHGENERAL CAPITAL FUND

Exhibit C-12

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

	<u>Ref.</u>	
Balance December 31, 2004	C	\$ 2,339,886.84
Decreased by:		
Budget Appropriation for Principal Payment	C-8	<u>237,745.62</u>
Balance December 31, 2005	C	<u>\$ 2,102,141.22</u>

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

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

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

Supplementary Information

**COUNTY OF MONMOUTH**

**GENERAL CAPITAL FUND**

**SCHEDULE OF GREEN ACRES LOAN PROGRAM**

**Exhibit C-13**

**VARIOUS AGREEMENTS**

	<b><u>Ref.</u></b>	<b><u>Total</u></b>	<b><u>Clayton Park Ord. 88-05</u></b>	<b><u>Bayshore Park Ord. 93-02</u></b>	<b><u>Valley Stream and Monmouth Scout Camp Ord. 92-06</u></b>	<b><u>Fisherman's Cove Ord. 94-01</u></b>
Balance December 31, 2004	C	\$ 11,894,918.95	1,486,232.96	3,137,272.64	6,631,178.30	640,235.05
Decreased by:						
Budget Appropriation	C-8	1,787,476.78	162,086.62	342,146.85	858,546.94	424,696.37
Balance December 31, 2005	C	<u>\$ 10,107,442.17</u>	<u>1,324,146.34</u>	<u>2,795,125.79</u>	<u>5,772,631.36</u>	<u>215,538.68</u>

Supplementary Information

**COUNTY OF MONMOUTH**

Exhibit C-14

**GENERAL CAPITAL FUND**

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

Ord. No.	Description	Balance January 1, 2004		2005 Authorizations	Expended	Authorizations Cancelled	Balance Dec. 31, 2005	
		Funded	Unfunded				Funded	Unfunded
89-1	Various Capital Improvements & Land Acquisitions	\$ 956,485.76					956,485.76	
90-2	Various Capital Improvements & Land Acquisitions	77,101.52			76,401.52	700.00		
91-1	Various Capital Improvements	1,556,111.18					1,556,111.18	
93-2	Various Capital Improvements	23,508.83			2,365.50		21,143.33	
94-1	Various Capital Improvements	595,366.23			242,501.53		352,864.70	
96-2	Various Capital Improvements	1,002,405.38			37,617.53	185.90	964,601.95	
97-3	Various Capital Improvements	1,813,945.71	1,335,000.00		1,222,318.17	548,820.47	1,052,807.07	325,000.00
98-1	Various Capital Improvements	6,851,545.79	5,470,000.00		1,480,378.34	21,494.00	5,349,673.45	5,470,000.00
98-3	Various Capital Improvements	23,612.00				23,612.00		
98-7	Acquisition of Real Property	306,695.15					306,695.15	
98-101	Various Capital Improvements - Buildings and Grounds	180,420.54			98,307.00		82,113.54	
99-1	Various Capital Improvements	3,192,633.40	4,341,000.00		599,916.69	1,000.00	2,592,716.71	4,340,000.00
99-2	Various Improvements - Buildings and Grounds	618,382.94					618,382.94	
99-101	Various Capital Improvements - Buildings and Grounds		3,398,589.00		797,475.88		517,113.12	2,084,000.00
01-1	Various Capital Improvements	1,035,840.19	2,292,000.00		142,722.98	2,010,751.13		1,174,366.08
00-1	Renov. & Expansion County Vocational School	1,306,332.32			82,156.40		1,224,175.92	
00-2	Various Capital Improvements - Buildings and Grounds	27,419.28				27,419.28		
01-101	Various Capital Improvements - Buildings and Grounds	62,680.08			42,680.08		20,000.00	
02-02	Various Capital Improvements	12,574,656.59	23,461,000.00		6,372,416.60		11,470,239.99	18,193,000.00
02-101	Various Capital Improvements - Buildings and Grounds	1,854,506.52			724,641.52		1,129,865.00	
03-01	Various Capital Improvements	3,014,508.99	13,410,000.00	5,900,000.00	2,631,928.02		4,504,580.97	15,188,000.00
04-01	Various Capital Improvements	24,389,837.62	30,612,000.00	13,660,000.00	12,285,868.83		22,088,968.79	34,287,000.00
05-03	Various Capital Improvements			60,380,000.00	6,390,368.14		22,934,631.86	31,055,000.00
05-04	Acquisition of Lands			31,500,000.00	16,035,386.91		15,464,613.09	
		<u>\$ 61,463,996.02</u>	<u>84,319,589.00</u>	<u>111,440,000.00</u>	<u>49,265,451.64</u>	<u>2,633,982.78</u>	<u>93,207,784.52</u>	<u>112,116,366.08</u>
	<b>Ref.</b>	C	C	C-1	C-2		C	C
County Open Space				\$ 1,500,000.00				
Capital Improvement Fund	C-16			2,585,000.00				
Municipal Receivable	C-7			2,425,000.00				
State Agencies	C-4			20,625,000.00				
Deferred Charges Unfunded	C-9			84,305,000.00				
				<u>\$ 111,440,000.00</u>				

Supplementary Information

COUNTY OF MONMOUTHGENERAL CAPITAL FUND

Exhibit C-15

SCHEDULE OF CONTRACTORS RETAINAGE

	<u>Ref.</u>	
Balance December 31, 2004 & 2005	C	\$ 73,191.61

SCHEDULE OF CAPITAL IMPROVEMENT FUND

Exhibit C-16

	<u>Ref.</u>	
Balance December 31, 2004	C	\$ 411,766.72
Increased by:		
Budget Appropriation	C-2	2,910,000.00
		<u>3,321,766.72</u>
Decreased by:		
Appropriated for Improvements	C-14	2,585,000.00
		<u>2,585,000.00</u>
Balance December 31, 2005	C	\$ 736,766.72

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUNDOPERATING FUND

Exhibit D-5

Sheet 1 of 2

SCHEDULE OF CASH AND CASH EQUIVALENTS

Balance December 31, 2004	<u>Ref.</u> D		\$ 61,140,995.17
Increased by Receipts:			
NJDEP Solid Waste Services Grant, 03 & 04	D-4	650,948.00	
Accrued Interest on Bonds and Notes	D-5	223,539.19	
Host Community Benefits Tax	D-9	1,347,121.81	
Landfill Closure Taxes	D-6	1,494,720.86	
Utility Fees	D-3	30,363,009.12	
Interest on Escrow Reserve	D-8	368,233.52	
Unanticipated Revenue	D-3	2,851,984.59	
Total Receipts			<u>37,299,557.09</u>
			98,440,552.26
Decreased by Disbursements:			
Accounts Payable	D-14	71,388.61	
Landfill Closure Taxes	D-7	998,642.87	
Host Community Benefits Tax	D-9	1,785,368.97	
Appropriations	D-4	28,126,103.27	
Appropriation Reserves	D-13	5,694,376.56	
Refunds of Haulers Deposits	D-12	18,438.75	
Receipts in Excess of Billings - Haulers	D-12	59,991.36	
Accrued Interest on Bonds and Notes		43,779.72	
			<u>36,798,090.11</u>
Balance December 31, 2005	D		<u>\$ 61,642,462.15</u>

Supplementary Information

COUNTY OF MONMOUTH

RECLAMATION CENTER UTILITY FUND

OPERATING FUND

SCHEDULE OF CASH AND CASH EQUIVALENTS

**Exhibit D-5**  
**Sheet 2 of 2**

	<u>Amount</u>
<u>Analysis of Cash and Cash Equivalents</u>	
<u>Cash Equivalents</u>	
Bank of America Money Market Account	\$ 3,613,267.28
Wachovia Capital Management Account	4,616,739.73
North Fork Bank Investment Checking	52,742,042.81
<u>Cash</u>	
Cash on Deposit with Banks	<u>670,412.33</u>
	<u>\$ 61,642,462.15</u>

Ref.

D

Supplementary Information

**COUNTY OF MONMOUTH**

**RECLAMATION CENTER UTILITY FUND**

**Exhibit D-6**

**OPERATING FUND**

**SCHEDULE OF RECEIVABLE DUE FROM HAULERS FOR UTILITY REVENUE**

	<b><u>Ref.</u></b>	<b><u>Total</u></b>	<b><u>Utility Fees</u></b>	<b><u>Solid Waste/ Closure Taxes</u></b>
Balance December 31, 2004	D	\$ 733,499.14	825,550.56	(92,051.42)
Increased by:				
Adjustments to Receivables		167,016.77	167,016.77	
Charges	D-3	31,861,962.04	30,363,009.12	1,498,952.92
Total Increases		32,028,978.81	30,530,025.89	1,498,952.92
Total Balance and Increase		32,762,477.95	31,355,576.45	1,406,901.50
Decreased by:				
Closure Taxes Received	D-5	1,494,720.86		1,494,720.86
Utility Taxes Received	D-5,7	30,363,009.12	30,363,009.12	
Total Decreases		31,857,729.98	30,363,009.12	1,494,720.86
Balance December 31, 2005	D	\$ 904,747.97	992,567.33	(87,819.36)

Supplementary Information

**COUNTY OF MONMOUTH**

**RECLAMATION CENTER UTILITY FUND**

**Exhibit D-7**

**OPERATING FUND**

**SCHEDULE OF DUE FROM HAULERS FOR**

**SOLID WASTE AND LANDFILL CLOSURE TAXES**

	<b><u>Ref.</u></b>	<b><u>Total</u></b>	<b><u>Solid Waste Recycling Tax \$1.50</u></b>	<b><u>Landfill Closure and Contingency Tax</u></b>		<b><u>Solid Waste Service Tax \$1.10</u></b>	<b><u>Recovery Investment Tax \$4.00</u></b>
				<b><u>\$0.50</u></b>	<b><u>\$1.00</u></b>		
Balance December 31, 2004	D-6	\$ (92,051.42)	1,436.97	(14,246.15)	(34,837.37)	(40,448.36)	(3,956.51)
Increased by:							
Transferred to Escrow	D-8	500,310.05			500,310.05		
Payments to State	D-5	998,642.87		250,155.05		748,487.82	
Total Increases		1,498,952.92	-	250,155.05	500,310.05	748,487.82	-
Total Increases and Balance		1,406,901.50	1,436.97	235,908.90	465,472.68	708,039.46	(3,956.51)
Decreased by:							
Transfer to Solid Waste Service Tax		-					
Taxes Received	D-6	1,494,720.86		249,258.80	498,464.28	746,997.78	
		1,494,720.86	-	249,258.80	498,464.28	746,997.78	-
Balance December 31, 2005	D-6	\$ (87,819.36)	1,436.97	(13,349.90)	(32,991.60)	(38,958.32)	(3,956.51)
<b><u>Analysis of Utility Taxes</u></b>							
Balance December 31, 2004		\$ (92,051.42)					
Balance December 31, 2005		(87,819.36)					
Increase/(Decrease) in Balance		\$ (4,232.06)					

Supplementary Information



COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-8

OPERATING FUNDSCHEDULE OF LANDFILL CLOSURE TAX ESCROW

Balance December 31, 2004	<u>Ref.</u> D		\$ 19,022,788.44
Increased by Receipts:			
Transferred From Solid Waste and Landfill Closure Taxes	D-7	500,310.05	
Interest Earned	D-3	<u>368,233.52</u>	
			<u>868,543.57</u>
			19,891,332.01
Decreased by:			
Transferred to Fund Balance - NJDEP			<u>11,661,325.00</u>
Balance December 31, 2005	D		<u>\$ 8,230,007.01</u>

SCHEDULE OF HOST COMMUNITY BENEFIT TAX PAYABLE

Exhibit D-9

Balance December 31, 2004	<u>Ref.</u> D		\$ 430,045.79
Increased by:			
Collections	D-5		<u>1,347,121.81</u>
			1,777,167.60
Decreased by:			
Cash Disbursements	D-5		<u>1,785,368.97</u>
Balance December 31, 2005 (Prepaid)	D		<u>\$ (8,201.37)</u>

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-10

OPERATING FUNDSCHEDULE OF ACCRUED INTEREST ON BONDS AND NOTES

Balance December 31, 2004	<u>Ref.</u> D	\$ 356,603.01
Increased by:		
Receipts	D-5	<u>223,539.19</u>
		580,142.20
Decreased by:		
Disbursements	D-5	<u>43,779.72</u>
Balance December 31, 2005	D	<u><u>\$ 536,362.48</u></u>

SCHEDULE OF RESERVE FOR ENVIRONMENTAL LIABILITY

Exhibit D-11

Balance December 31, 2005 and December 31, 2004	<u>Ref.</u> D	<u><u>\$ 7,000,000.00</u></u>
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Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-12

OPERATING FUNDSCHEDULE OF HAULER DEPOSITS ON ACCOUNT

Balance December 31, 2004	<u>Ref.</u> D		\$ 781,749.98
Decreased by:			
Receipts in Excess of Billings - Haulers		59,991.36	
Repayments	D-5	<u>18,438.75</u>	
			<u>78,430.11</u>
Balance December 31, 2005	D		<u>\$ 703,319.87</u>

Supplementary Information

**COUNTY OF MONMOUTH**

**RECLAMATION CENTER UTILITY FUND**

**Exhibit D-13**

**SCHEDULE OF 2004 APPROPRIATION RESERVES**

	<b><u>Balance Dec. 31, 2004</u></b>	<b><u>Balance After Transfers</u></b>	<b><u>Paid or Charged</u></b>	<b><u>Balance Lapsed</u></b>
Reclamation Center:				
Salaries and Wages	\$ 448,890.78	448,890.78		448,890.78
Other Expenses	<u>10,017,287.20</u>	<u>10,017,287.20</u>	<u>5,725,086.93</u>	<u>4,292,200.27</u>
Total Reclamation Center	<u>\$ 10,466,177.98</u>	<u>10,466,177.98</u>	<u>5,725,086.93</u>	<u>4,741,091.05</u>
	<b><u>Ref.</u></b>	D	D-5	D-1
Cash Disbursed	D-5		\$ 5,694,376.56	
Accounts Payable	D-14		<u>30,710.37</u>	
			<u>\$ 5,725,086.93</u>	

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-14

SCHEDULE OF ACCOUNTS PAYABLE

Balance December 31, 2004	<u>Ref.</u> D		\$ 124,299.78
Increased by:			
Additional Accounts Payable Year 2005			<u>30,710.37</u>
			155,010.15
Decreased by:			
Disbursed		71,388.61	
Cancelled		<u>33,352.83</u>	
			<u>104,741.44</u>
Balance December 31, 2005	D		<u>\$ 50,268.71</u>

Supplementary Information

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

	<b><u>Ref.</u></b>		
Balance December 31, 2004	D		\$ 4,892,286.83
Increased by:			
Sale of Bonds		7,000,000.00	
Interest on Investments		289,866.01	
Premium on Sale of Bonds		400,866.91	
			<u>7,690,732.92</u>
			12,583,019.75
Decreased by:			
Reduction in Improvement Authorizations	D-17	1,315,624.14	
Interest Transferred to Operating		289,866.01	
			<u>1,605,490.15</u>
Balance December 31, 2005	D		<u>\$ 10,977,529.60</u>

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

Sovereign RCCAP	\$ 5,687,492.08
Northfork Investment	5,000,000.00

**Cash**

Cash on Deposit with Banks	<u>290,037.52</u>
	<u>\$ 10,977,529.60</u>

Supplementary Information

**COUNTY OF MONMOUTH**

**RECLAMATION CENTER UTILITY FUND**

**Exhibit D-16**

**CAPITAL FUND**

**SCHEDULE OF FIXED CAPITAL**

**AUTHORIZED BUT NOT COMPLETED**

	<b><u>Ref.</u></b>	
Balance December 31, 2004	D	\$ 36,420,000.00
Increased by:		
Improvement Authorizations	D-17	<u>7,000,000.00</u>
Balance December 31, 2005	D	<u><u>\$ 43,420,000.00</u></u>

Supplementary Information

**COUNTY OF MONMOUTH**

**RECLAMATION CENTER UTILITY FUND**

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

**Exhibit D-17**

<b>Description</b>	<b>Balance January 1, 2005</b>		<b>2005 Authorizations</b>	<b>Paid or Charged</b>	<b>Balance Dec. 31, 2005</b>	
	<b>Funded</b>	<b>Unfunded</b>			<b>Funded</b>	<b>Unfunded</b>
Reclamation Center:						
Various Capital Improvements	\$ 14,293.30			3,116.22	11,177.08	
Reclamation Center - Construction Phase III, Area IV			7,000,000.00	1,312,507.92	5,687,492.08	
	<u>\$ 14,293.30</u>	<u>-</u>	<u>7,000,000.00</u>	<u>1,315,624.14</u>	<u>5,698,669.16</u>	<u>-</u>
<b>Ref.</b>	<b>D</b>		<b>D-16</b>	<b>D-15</b>	<b>D</b>	

Supplementary Information



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

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

Supplementary Information

**COUNTY OF MONMOUTH**

Exhibit D-19

**RECLAMATION CENTER UTILITY FUND**

**SCHEDULE OF SERIAL BONDS**

Purpose	Date of Issue	Original Issue	Maturity Dec. 31, 2005		Interest Rate	Balance		Decreased	Balance Dec. 31, 2005
			Date	Amount		Dec. 31, 2004	Increased		
Reclamation Center Utility Bonds	4/19/2005	7,000,000.00	1/15/06-07	400,000.00	3.00%	\$ -	7,000,000.00		7,000,000.00
			1/15/08-09	400,000.00	5.00%				
			1/15/10	400,000.00	3.50%				
			1/15/11	400,000.00	3.75%				
			1/15/12	750,000.00	4.00%				
			1/15/13-15	750,000.00	5.00%				
			1/15/16-17	800,000.00	5.00%				
Reclamation Center Utility Bonds	7-01-98	10,920,000.00	8/01/06	1,965,000.00	4.50%	3,980,000.00		2,015,000.00	1,965,000.00
Reclamation Center Utility Bonds	7/15/2002	9,000,000.00	7/15/2006	400,000.00	3.25%	8,200,000.00		400,000.00	7,800,000.00
			7/15/07-08	450,000.00	3.25%				
			7/15/09	450,000.00	3.40%				
			7/15/10	450,000.00	3.65%				
			7/15/11-13	800,000.00	4.00%				
			7/15/14	800,000.00	4.10%				
			7/15/15	800,000.00	4.20%				
			7/15/16	800,000.00	4.25%				
			7/15/17	800,000.00	4.35%				
Reclamation Refunding Bonds	4/27/2004	7,830,000.00	9/1/07	2,010,000.00	5.25%	7,830,000.00			7,830,000.00
			9/1/08	1,980,000.00	5.25%				
			9/1/09	1,940,000.00	5.25%				
			9/1/10	1,900,000.00	5.00%				
						\$ 20,010,000.00	7,000,000.00	2,415,000.00	24,595,000.00
Ref.						D			D

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-20

SCHEDULE OF DEFERRED RESERVE FOR AMORTIZATION

	<u>Ref.</u>	
Balance December 31, 2004		\$ 16,410,000.00
Increased by:		
Payment of Bond Principal	D-20	<u>2,415,000.00</u>
Balance December 31, 2005		<u>\$ 18,825,000.00</u>

Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-21

GRANT FUNDSCHEDULE OF CASH

Balance December 31, 2004	<u>Ref.</u> D	\$ 800,105.12
Increased by:		
Receipts		<u>650,948.00</u>
		1,451,053.12
Decreased by:		
Disbursements	D-23	<u>146,238.21</u>
Balance December 31, 2005	D	<u>\$ 1,304,814.91</u>

SCHEDULE OF GRANT REVENUE RECEIVABLE

Exhibit D-22

Balance December 31, 2005 and 2004	<u>Ref.</u> D	<u>\$ 2,061.86</u>
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Supplementary Information

COUNTY OF MONMOUTHRECLAMATION CENTER UTILITY FUND

Exhibit D-23

GRANT FUNDSCHEDULE OF ACCOUNTS PAYABLE

Balance December 31, 2004	<u>Ref.</u> D	\$ 802,166.98
Increased by:		
NJDEP Grant		<u>650,948.00</u>
		1,453,114.98
Decreased by:		
Cash Disbursed	D-21	<u>146,238.21</u>
Balance December 31, 2005	D	<u>\$ 1,306,876.77</u>
 <u>Analysis of Balance:</u>		
Appropriated Reserves Payable	D	\$ 1,245,112.32
Appropriated Reserves Payable Committed	D	<u>61,764.45</u>
	D	<u>\$ 1,306,876.77</u>

Supplementary Information

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SURROGATESCHEDULE OF CASH - GENERAL ACCOUNT

	<u>Reference</u>		
Balance, December 31, 2004	F		\$ 24,665.94
Increased By:			
Surrogate Fees	F-2	\$ 704,145.00	
Dedicated Fees	F-2	32,240.00	
Interest Earned	F-2	1,624.92	
Lawyer's Deposits	F-3	<u>77,509.50</u>	
			<u>815,519.42</u>
			840,185.36
Decreased By:			
Payments To County Treasurer	F-2		<u>807,505.01</u>
Balance, December 31, 2005	F		<u><u>\$ 32,680.35</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SURROGATESCHEDULE OF DUE TO COUNTY TREASURER

	<u>Reference</u>		
Balance, December 31, 2004	F	\$	143.09
Increased By:			
Interest Earned	F-1,F-2	\$	1,624.92
Surrogate Fees	F-1,F-2		704,145.00
Dedicated Fees	F-1,F-2		32,240.00
Lawyer's Fees Charged	F-3		<u>69,352.00</u>
			<u>807,361.92</u>
			807,505.01
Decreased By:			
Payments To County Treasurer	F-1		<u>807,505.01</u>
Balance, December 31, 2005	F	\$	<u><u>0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEY  
OFFICE OF THE SURROGATE  
SCHEDULE OF RESERVE FOR LAWYER'S FEES

	<u>Reference</u>	
Balance, December 31, 2004	F	\$ 24,522.85
Increased By:		
Deposits	F-1	<u>77,509.50</u>
		102,032.35
Decreased By:		
Fees Charged	F-2	<u>69,352.00</u>
Balance, December 31, 2005	F	<u><u>\$ 32,680.35</u></u>



COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SURROGATESCHEDULE OF RESERVE FOR AWARDS AND  
LEGACIES TO MINORS AND INCOMPETENTS

	<u>Reference</u>		
Balance, December 31, 2004	F		\$ 29,614,473.34
Increased By:			
Interest		\$ 1,062,240.76	
Deposits		<u>4,895,895.38</u>	
	F-4		<u>5,958,136.14</u>
			35,572,609.48
Decreased By:			
Withholdings		2,057.73	
Withdrawals		<u>8,905,135.69</u>	
	F-4		<u>8,907,193.42</u>
Balance, December 31, 2005	F		<u>\$ 26,665,416.06</u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SURROGATESCHEDULE OF RESERVE FOR SUPERIOR COURT  
LAW DIVISION - PROBATE PART

	<u>Reference</u>	
Balance, December 31, 2004	F	\$ 500.07
Increased By:		
Interest	F-5	<u>1.90</u>
		501.97
Decreased By:		
Escheated To State	F-5	<u>501.97</u>
Balance, December 31, 2005	F	<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SHERIFFSCHEDULE OF CASH

	<u>Reference</u>	<u>General Account</u>	<u>Appropriation Account</u>
Balance, December 31, 2004	G	\$ 2,637,376.87	\$ 1,861.81
Increased By Receipts:			
Deposit on Sales	G-2	23,687,347.13	
Summons and Complaints	G-3	127,663.84	
Wage Execution	G-4	842,073.88	
General Writs (Levies)	G-5	1,461,567.22	
Witness and Juror Fees	G-6		8,000.00
Witness Fees	G-6		92.00
Interest Earned	G-6,G-7	120,340.16	44.24
Total Receipts		26,238,992.23	8,136.24
		28,876,369.10	9,998.05
Decreased By Disbursements:			
County Treasurer	G-2,G-3,G-4,G-5,G-7	1,829,678.68	
Deposit on Sales	G-2	21,690,009.47	
Wage Execution	G-4	762,997.21	
General Writs (Levies)	G-5	722,500.27	
Witness Fees	G-6		7,000.00
Total Disbursements		25,005,185.63	7,000.00
Balance, December 31, 2005	G	\$ 3,871,183.47	\$ 2,998.05

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SHERIFFSCHEDULE OF DEPOSITS ON SALES

	<u>Reference</u>		
Balance, December 31, 2004	G	\$	2,440,339.25
Increased By:			
Deposits on Sales	G-1		<u>23,687,347.13</u>
			26,127,686.38
Decreased By:			
Disbursements	G-1	\$	21,690,009.47
Foreclosure Fees To County	G-1		<u>1,388,156.68</u>
			<u>23,078,166.15</u>
Balance, December 31, 2005	G	\$	<u><u>3,049,520.23</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SHERIFFSCHEDULE OF FEES FOR SUMMONS AND COMPLAINTS

	<u>Reference</u>	
Balance, December 31, 2004	G	\$ 38,040.62
Increased By:		
Fees	G-1	<u>127,663.84</u>
		165,704.46
Decreased By:		
Payments To County Treasurer	G-1	<u>126,733.52</u>
Balance, December 31, 2005	G	<u><u>\$ 38,970.94</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SHERIFFSCHEDULE OF WAGE EXECUTION

	<u>Reference</u>		
Balance, December 31, 2004	G		\$ 98,867.67
Increased By:			
Receipts	G-1		<u>842,073.88</u>
			940,941.55
Decreased By:			
Wage Executions	G-1	\$ 762,997.21	
Payments To County Treasurer	G-1	<u>105,772.42</u>	
			<u>868,769.63</u>
Balance, December 31, 2005	G		<u><u>\$ 72,171.92</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SHERIFFSCHEDULE OF GENERAL WRITS (LEVIES)

	<u>Reference</u>		
Balance, December 31, 2004	G	\$	60,129.33
Increased By:			
Receipts	G-1		<u>1,461,567.22</u>
			1,521,696.55
Decreased By:			
Disbursements	G-1	\$	722,500.27
Payments To County Treasurer	G-1		<u>88,675.90</u>
			<u>811,176.17</u>
Balance, December 31, 2005	G	\$	<u><u>710,520.38</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SHERIFFSCHEDULE OF RESERVE FOR APPROPRIATION ACCOUNT

	<u>Reference</u>		
Balance, December 31, 2004	G		\$ 1,861.81
Increased By:			
Interest Earned	G-1	\$ 44.24	
Witness Fees	G-1	92.00	
County Budget	G-1	<u>8,000.00</u>	
			<u>8,136.24</u>
			9,998.05
Decreased By:			
Witness Expenses Paid	G-1		<u>7,000.00</u>
Balance, December 31, 2005	G		<u><u>\$ 2,998.05</u></u>

Analysis of Balance

## Reserve for:

Appropriation Account	\$ 2,109.05
Cash on Hand for Witness Fees	<u>889.00</u>
	<u><u>\$ 2,998.05</u></u>



COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SHERIFFSCHEDULE OF INTEREST EARNED

	<u>Reference</u>	
Balance, December 31, 2004	G	\$ 0.00
Increased By:		
Interest Earned	G-1	<u>120,340.16</u>
		120,340.16
Decreased By:		
Payments To County Treasurer	G-1	<u>120,340.16</u>
Balance, December 31, 2005	G	<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE SHERIFFSCHEDULE OF DUE TO COUNTYReference

Balance, December 31, 2004 and 2005

G

\$ 530,000.00

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE COUNTY ADJUSTERSCHEDULE OF CASH

	<u>Reference</u>		
Balance, December 31, 2004	H		\$ 5,927.58
Increased By Receipts:			
Interest	H-1	\$ 272.98	
Patients Care	H-2	<u>23,525.68</u>	
			<u>23,798.66</u>
			29,726.24
Decreased By Disbursements:			
County Treasurer	H-1		<u>23,620.71</u>
Balance, December 31, 2005	H		<u><u>\$ 6,105.53</u></u>

Analysis of Balance

December 2005 Revenue Paid in 2006	\$ 1,083.20
Balance Held in Checking Account	5,000.00
December Interest Paid in 2006	<u>22.33</u>
Total	<u><u>\$ 6,105.53</u></u>

COUNTY OF MONMOUTH, NEW JERSEYMONMOUTH COUNTY CARE CENTEROFFICE OF THE COUNTY ADJUSTERSCHEDULE OF PATIENTS' ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2004	Net Charges	Collections	Balance Dec. 31, 2005
Greenbrook Regional Center	\$ 1,170.00			\$ 1,170.00
New Lisbon	(566.00)			(566.00)
Edward Johnstone Training Center	645.00			645.00
Hunterdon	5,568.00			5,568.00
North Princeton Developmental Center	1,164.54			1,164.54
Vineland	6,803.00			6,803.00
Woodbine	9,244.00	\$ 80.00	\$ 150.00	9,174.00
Totowa	7,693.05			7,693.05
Woodbridge	3,111.39			3,111.39
Division of Developmental Disabilities	103,692.05			103,692.05
Hospital and Indigency Program	13,371.41	18,000.00	18,410.00	12,961.41
Trenton and Forensic	1,070.33	3,368.10	3,393.10	1,045.33
Marlboro	13,512.55			13,512.55
Ancora		1,269.88	1,269.88	
Rutgers	2,973.06			2,973.06
Hagadorn		267.60	267.60	
Greystone Psychiatric Hospital		35.10	35.10	
Totals	<u>\$ 169,452.38</u>	<u>\$ 23,020.68</u>	<u>\$ 23,525.68</u>	<u>\$ 168,947.38</u>
Reference	H	H-2	H-1	H

COUNTY OF MONMOUTH, NEW JERSEY

MONMOUTH COUNTY CARE CENTER

JOHN L. MONTGOMERY DIVISION

SCHEDULE OF CASH - GENERAL ACCOUNT

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2004	I	\$ 60,031.59	\$ 0.00	\$ 60,031.59
Increased By Receipts:				
Accounts Receivable	I-2,I-5	11,738,587.71	1,721,323.17	13,459,910.88
Accounts Payable	I-4,I-5	20,957.56	5,151.20	26,108.76
Miscellaneous	I-1,I-5	<u>37,886.23</u>	<u>339.99</u>	<u>38,226.22</u>
		<u>11,857,463.09</u>	<u>1,726,814.36</u>	<u>13,584,277.45</u>
Decreased By Disbursements:				
County Treasurer	I-5	<u>11,645,498.30</u>	<u>1,726,814.36</u>	<u>13,372,312.66</u>
Balance, December 31, 2005	I	<u><u>\$ 211,964.79</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 211,964.79</u></u>

COUNTY OF MONMOUTH, NEW JERSEYMONMOUTH COUNTY CARE CENTERJOHN L. MONTGOMERY DIVISIONSCHEDULE OF PATIENT ACCOUNTS RECEIVABLE

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2004	I	\$ 1,541,698.01	\$ 235,372.93	\$ 1,777,070.94
Increased By:				
Charges for Patient Care	I-2	<u>12,006,537.03</u>	<u>1,999,731.27</u>	<u>14,006,268.30</u>
		<u>13,548,235.04</u>	<u>2,235,104.20</u>	<u>15,783,339.24</u>
Decreased By:				
Collections	I-1	<u>11,738,587.71</u>	<u>1,721,323.17</u>	<u>13,459,910.88</u>
Write Offs	I-2	<u>326,915.75</u>	<u>29,252.03</u>	<u>356,167.78</u>
		<u>12,065,503.46</u>	<u>1,750,575.20</u>	<u>13,816,078.66</u>
Balance, December 31, 2005	I	<u><u>\$ 1,482,731.58</u></u>	<u><u>\$ 484,529.00</u></u>	<u><u>\$ 1,967,260.58</u></u>

COUNTY OF MONMOUTH, NEW JERSEYMONMOUTH COUNTY CARE CENTERJOHN L. MONTGOMERY DIVISIONSCHEDULE OF PATIENT TRUST FUNDS

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2004	I	\$ 67,384.77	\$ 4,079.91	\$ 71,464.68
Increased By Receipts:				
Collections	I-3	<u>104,969.95</u>	<u>15,649.00</u>	<u>120,618.95</u>
		<u>172,354.72</u>	<u>19,728.91</u>	<u>192,083.63</u>
Decreased By:				
Cash Disbursements	I-3	<u>104,665.18</u>	<u>16,126.34</u>	<u>120,791.52</u>
Balance, December 31, 2005	I	<u><u>\$ 67,689.54</u></u>	<u><u>\$ 3,602.57</u></u>	<u><u>\$ 71,292.11</u></u>

COUNTY OF MONMOUTH, NEW JERSEYMONMOUTH COUNTY CARE CENTERJOHN L. MONTGOMERY DIVISIONSCHEDULE OF ACCOUNTS PAYABLE

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2004	I	\$ 0.00	\$ 0.00	\$ 0.00
Increased By:				
Cash Receipts	I-1,I-5	20,957.56	5,151.20	26,108.76
Due From County	I-5	<u>          </u>	<u>1,224.00</u>	<u>1,224.00</u>
Balance, December 31, 2005	I	<u>\$ 20,957.56</u>	<u>\$ 6,375.20</u>	<u>\$ 27,332.76</u>



COUNTY OF MONMOUTH, NEW JERSEYMONMOUTH COUNTY CARE CENTERJOHN L. MONTGOMERY DIVISIONSCHEDULE OF DUE (TO)/FROM COUNTY TREASURER

	<u>Reference</u>	<u>Geriatric Unit</u>	<u>Young Adult Care</u>	<u>Total</u>
Balance, December 31, 2004	I	\$ 60,031.59	\$ 0.00	\$ 60,031.59
Increased By:				
Cash Receipts	I-1	11,797,431.50		11,797,431.50
Cash Disbursements	I-1		1,726,814.36	1,726,814.36
Due To Patients	I-4		5,151.20	5,151.20
Adjustment	I-4		1,224.00	1,224.00
		<u>11,797,431.50</u>	<u>1,733,189.56</u>	<u>13,530,621.06</u>
		<u>11,857,463.09</u>	<u>1,733,189.56</u>	<u>13,590,652.65</u>
Decreased By:				
Cash Receipts	I-1		1,726,814.36	1,726,814.36
Cash Disbursements	I-1	11,645,498.30		11,645,498.30
Due To Patients	I-1,I-4	20,957.56		20,957.56
		<u>11,666,455.86</u>	<u>1,726,814.36</u>	<u>13,393,270.22</u>
Balance, December 31, 2005	I	\$ 191,007.23	\$ 6,375.20	\$ 197,382.43
<u>Detail</u>				
Due to County Treasurer	I	\$ (20,957.56)		
Due from County Treasurer	I	<u>211,964.79</u>		
		<u>\$ 191,007.23</u>		

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

	<u>Reference</u>		
Balance, December 31, 2004	J	\$	6,309.87
Increased By:			
Accounts Receivable	J-2	\$	10,467,670.66
Accounts Payable	J-4		5,077.25
Miscellaneous	J-1		<u>49,980.88</u>
			<u>10,522,728.79</u>
			10,529,038.66
Decreased By:			
County Treasurer	J-5		<u>9,829,148.53</u>
Balance, December 31, 2005	J	\$	<u><u>699,890.13</u></u>

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

	<u>Reference</u>		
Balance, December 31, 2004	J	\$	1,468,994.22
Increased By:			
Charges for Patient Care	J-2		<u>10,528,036.63</u>
			11,997,030.85
Decreased By:			
Collections	J-1	\$	10,467,670.66
Write-Offs	J-2		<u>365,487.92</u>
			<u>10,833,158.58</u>
Balance, December 31, 2005	J	\$	<u><u>1,163,872.27</u></u>

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

	<u>Reference</u>	
Balance, December 31, 2004	J	\$ 46,761.25
Increased By:		
Receipts	J-3	<u>119,771.13</u>
		166,532.38
Decreased By:		
Disbursements	J-3	<u>122,897.64</u>
Balance, December 31, 2005	J	<u><u>\$ 43,634.74</u></u>

COUNTY OF MONMOUTH, NEW JERSEYMONMOUTH COUNTY CARE CENTERGERALDINE L. THOMPSON DIVISIONSCHEDULE OF ACCOUNTS PAYABLE

	<u>Reference</u>		
Balance, December 31, 2004	J	\$	0.00
Increased By:			
Due To:			
Patients		\$	4,166.26
Medicaid			312.00
Medicare			<u>598.99</u>
	J-1,J-5		<u>5,077.25</u>
Balance, December 31, 2005	J	\$	<u><u>5,077.25</u></u>

COUNTY OF MONMOUTH, NEW JERSEYMONMOUTH COUNTY CARE CENTERGERALDINE L. THOMPSON DIVISIONSCHEDULE OF DUE (TO)/FROM COUNTY TREASURER

	<u>Reference</u>		
Balance, December 31, 2004	J	\$	6,309.39
Increased By:			
Cash Receipts	J-1		<u>10,522,728.79</u>
			10,529,038.66
Decreased By:			
Cash Disbursements	J-1	\$	9,829,148.53
Accounts Payable	J-4		<u>5,077.25</u>
			<u>9,834,225.78</u>
Balance, December 31, 2005	J	\$	<u><u>694,812.88</u></u>
<u>Detail</u>			
Due to County Treasurer	J	\$	(5,077.25)
Due from County Treasurer	J		<u>699,890.13</u>
		\$	<u><u>694,812.88</u></u>

## COUNTY OF MONMOUTH, NEW JERSEY

## DEPARTMENT OF PARKS AND RECREATION

## SCHEDULE OF RECEIPTS AND DISBURSEMENTS

	Balance <u>Dec. 31, 2004</u>	Receipts	Disbursed		Balance <u>Dec. 31, 2005</u>
			<u>Treasurer</u>	<u>Other</u>	
Revenue - County Treasurer		\$ 12,741,667.69	\$ 12,741,667.69		
Revenue Refunds		399,603.91		\$ 399,603.91	
Service Charges	\$ 17,948.80	103,552.76		113,524.65	\$ 7,976.91
Sales Tax		109,619.78		109,619.78	
Checking Account Balance	2,500.00				2,500.00
Interest Checking Accounts		16,033.63	16,033.63		
Interest - Sales Tax	10.00			0.01	9.99
Change Fund	53,505.00	49,415.00		49,845.00	53,075.00
Cash Donations		8,755.42	8,755.42		
Resident State Fish License		18,837.50		18,837.50	
Lost and Found		49.00			49.00
Utility Right of Way Lease		6,489.17	6,489.17		
Boat Contract Deposits	255,840.10	56,367.20		1,416.80	310,790.50
	<u>\$ 329,803.90</u>	<u>\$ 13,510,391.06</u>	<u>\$ 12,772,945.91</u>	<u>\$ 692,847.65</u>	<u>\$ 374,401.40</u>
<u>Reference</u>	K	K-1,K-2	K-1	K-1	K

COUNTY OF MONMOUTH, NEW JERSEYDEPARTMENT OF PARKS AND RECREATIONSCHEDULE OF REVENUESReference

## Administration:

Administration	\$ 3,201.77
Volunteers, Public Relations	7,624.94
Miscellaneous	142.50

\$ 10,969.21

## Golf Courses:

Bel-Aire Golf Center	951,628.21
Charleston Springs Golf Course	2,490,791.62
Hominy Hill Golf Course	1,948,938.08
Howell Golf Course	1,113,020.51
Pinebrook Golf Course	673,387.09
Shark River Golf Course	1,179,174.50

8,356,940.01

## Parks and Recreation Areas:

Bayshore Waterfront Park	4,662.00
Clayton	3,108.32
Crosswick Creek Park	19,784.00
Dorbrook	24,596.45
Hartshorne	11,597.01
Holmdel Park	57,269.99
Huber Woods	5,183.44
Manasquan Reservoir	133,685.52
Perrineville Lake Park	7,777.00
Seven Presidents Park	645,582.80
Shark River Park	26,961.32
Tatum Park	10,970.79
Thompson Park	56,735.55
Turkey Swamp Park	195,313.29
Wolf Hill Recreation Area	9,470.00

1,212,697.48

## Specific Use Parks:

Deep Cut Gardens	18,439.46
East Freehold Showground	54,984.34
Fisherman's Cove	612.00
Henry Hudson Trail	878.00
Manasquan River Stream	9,564.00
Monmouth Cove Marina	681,452.56
Mt. Mitchell	7,405.13
Sunnyside Recreation	3,380.00

776,715.49



COUNTY OF MONMOUTH, NEW JERSEYDEPARTMENT OF PARKS AND RECREATIONSCHEDULE OF REVENUESReference

## Historic Sites:

Longstreet Farm

65,322.95

Walnford

6,175.55

71,498.50

## Undeveloped Sites:

Baysholm

5,335.34

Freehold Recreation Area

2,600.00

7,935.34

## Visitors' Services:

Visitors' Services - Administration

1,993.35

Ceramics/Pottery

203,572.04

Community/Urban Recreation

3,428.80

Cultural Services

452,132.45

Equestrian

112,314.70

Monmouth County Fair

395,557.99

Nature Interpretation

164,656.13

Outdoor Recreation

128,164.38

Performing Arts

107,557.22

Sports and Fitness

659,493.81

Therapeutic Recreation

76,040.79

2,304,911.66

Total Revenue - Treasurer

K-1

\$ 12,741,667.69

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE PROSECUTORSTATEMENT OF CASH

	<u>Reference</u>	<u>Total</u>	<u>Emergency Fund</u>	<u>Extradition Fund</u>	<u>Confidential Fund</u>
Balance, December 31, 2004	M	\$ 25.00	\$ 25.00	\$ 0.00	\$ 0.00
Increased By Receipts:					
Monmouth County Treasurer		61,734.71	3,234.71	3,500.00	55,000.00
Interest		172.50		172.50	
Expenses Advances Return		441.75		36.40	405.35
Total Receipts	M-1	62,348.96	3,234.71	3,708.90	55,405.35
		62,373.96	3,259.71	3,708.90	55,405.35
Decreased By Disbursements:					
Fund Expenses		56,028.92	521.07	102.50	55,405.35
County Treasurer		6,238.64	2,738.64	3,500.00	
Total Disbursements	M-1	62,267.56	3,259.71	3,602.50	55,405.35
Balance, December 31, 2005	M	\$ 106.40	\$ 0.00	\$ 106.40	\$ 0.00

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE COUNTY CLERKSCHEDULE OF CASH

	<u>Reference</u>		
Balance, December 31, 2004	O	\$	3,938,417.46
Increased By:			
Due To County	O-2	\$	27,296,275.21
Interest	O-2a		115,051.93
Miscellaneous	O-1		13,974.95
Realty Transfer Fees	O-2b		66,311,857.49
Dedicated Recording Fees	O-2c		428,878.00
Accounts Receivable	O-3		97,250.63
Lawyer's Deposits	O-3a		3,153,484.32
Trade Name Fees - State's Share	O-4		58,450.00
Deposits for Election Recounts	O-5		<u>1,475.00</u>
			<u>97,476,697.53</u>
			101,415,114.99
Decreased By:			
Payments To County Treasurer:			
County Revenue	O-2		28,243,315.54
Payments To Treasurer - Interest	O-2a		100,962.52
Realty Transfer Fees	O-2b		66,311,857.49
Dedicated Recording Fees	O-2c		412,208.00
Trade Name Fees - State's Share	O-4		58,262.50
Payments of Election Recount Funds	O-5		<u>1,475.00</u>
			<u>95,128,081.05</u>
Balance, December 31, 2005	O	\$	<u><u>6,287,033.94</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE COUNTY CLERKSCHEDULE OF DUE TO COUNTY TREASURER  
FOR COUNTY REVENUE

	<u>Reference</u>		
Balance, December 31, 2004	O	\$	3,474,644.28
Increased By:			
County Revenue	O-1	\$	21,696,475.21
New Jersey Records Preservation	O-1		5,599,800.00
Charges To Lawyer's Account	O-3,O-3a		<u>3,296,008.52</u>
			<u>30,592,283.73</u>
			34,066,928.01
Decreased By:			
Payments To County Treasurer	O-1		<u>28,243,315.54</u>
Balance, December 31, 2005	O	\$	<u><u>5,823,612.47</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE COUNTY CLERKSCHEDULE OF DUE TO COUNTY TREASURER  
FOR INTEREST EARNED ON CLERK'S DEPOSITS

	<u>Reference</u>	
Balance, December 31, 2004	O	\$ 1,678.54
Increased By:		
Interest Earned	O-1	<u>115,051.93</u>
		116,730.47
Decreased By:		
Payments To County Treasurer	O-1	<u>100,962.52</u>
Balance, December 31, 2005	O	<u><u>\$ 15,767.95</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE COUNTY CLERKSCHEDULE OF DUE TO COUNTY TREASURER  
FOR REALTY TRANSFER FEES

	<u>Reference</u>	
Balance, December 31, 2004	O	\$ 0.00
Increased By:		
Receipts	O-1	<u>66,311,857.49</u>
		66,311,857.49
Decreased By:		
Payments To County Treasurer	O-1	<u>66,311,857.49</u>
Balance, December 31, 2005	O	<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE COUNTY CLERKSCHEDULE OF DUE TO COUNTY TREASURER  
FOR DEDICATED RECORDING FEES

	<u>Reference</u>	
Balance, December 31, 2004	O	\$ 28,956.00
Increased By:		
Receipts	O-1	<u>428,878.00</u>
		457,834.00
Decreased By:		
Payments To County Treasurer	O-1	<u>412,208.00</u>
Balance, December 31, 2005	O	<u><u>\$ 45,626.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE COUNTY CLERKSCHEDULE OF ACCOUNTS RECEIVABLE

	<u>Reference</u>	
Balance, December 31, 2004	O	\$ 26,033.28
Increased By:		
Charges	O-2	<u>96,725.63</u>
		122,758.91
Decreased By:		
Collections	O-1	<u>97,250.63</u>
Balance, December 31, 2005	O	<u><u>\$ 25,508.28</u></u>



COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE COUNTY CLERKSCHEDULE OF RESERVE FOR LAWYER'S DEPOSITS

	<u>Reference</u>	
Balance, December 31, 2004	O	\$ 385,256.65
Increased By:		
Collections	O-1	<u>3,153,484.32</u>
		3,538,740.97
Decreased By:		
Charges	O-2	<u>3,199,282.89</u>
Balance, December 31, 2005	O	<u><u>\$ 339,458.08</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE COUNTY CLERKSCHEDULE OF DUE TO STATE FOR TRADE NAMES

	<u>Reference</u>	
Balance, December 31, 2004	O	\$ 3,975.00
Increased By:		
Trade Name Fees Collected -		
State Share	O-1	<u>58,450.00</u>
		62,425.00
Decreased By:		
Payments To Secretary of State	O-1	<u>58,262.50</u>
Balance, December 31, 2005	O	<u><u>\$ 4,162.50</u></u>

COUNTY OF MONMOUTH, NEW JERSEYOFFICE OF THE COUNTY CLERKSCHEDULE OF DEPOSITS FOR ELECTION RECOUNTS

	<u>Reference</u>	
Balance, December 31, 2004	O	\$ 0.00
Increased By:		
Deposits	O-1	<u>1,475.00</u>
		1,475.00
Decreased By:		
Disbursements	O-1	<u>1,475.00</u>
Balance, December 31, 2005	O	<u><u>\$ 0.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEYTUBERCULOSIS CONTROL PROGRAMSCHEDULE OF CASH - GENERAL ACCOUNT

	<u>Reference</u>		
Balance, December 31, 2004	P		\$ 1,518.54
Increased By Receipts:			
Interest	P-1	\$ 26.52	
Supplies and Medicine	P-2	9,607.00	
Accounts Receivable	P-2	<u>650.00</u>	
	P-3		<u>10,283.52</u>
			11,802.06
Decreased By Disbursements:			
Payments To Treasurer	P-3		<u>10,676.22</u>
Balance, December 31, 2005	P		<u><u>\$ 1,125.84</u></u>

COUNTY OF MONMOUTH, NEW JERSEYTUBERCULOSIS CONTROL PROGRAMSCHEDULE OF ACCOUNTS RECEIVABLE

	<u>Reference</u>	
Balance, December 31, 2004	P	\$ 560.00
Increased By:		
Billings	P-2	<u>10,033.00</u>
		10,593.00
Decreased By:		
Receipts	P-1	<u>10,257.00</u>
Balance, December 31, 2005	P	<u><u>\$ 336.00</u></u>

COUNTY OF MONMOUTH, NEW JERSEYTUBERCULOSIS CONTROL PROGRAMSCHEDULE OF DUE TO TREASURER

	<u>Reference</u>	
Balance, December 31, 2004	P	\$ 1,518.54
Increased By:		
Receipts	P-1	<u>10,283.52</u>
		11,802.06
Decreased By:		
Disbursements	P-1	<u>10,676.22</u>
Balance, December 31, 2005	P	<u><u>\$ 1,125.84</u></u>

**COUNTY OF MONMOUTH**  
**GENERAL COMMENTS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2005**

On June 20, 2006, an audit of the books, accounts and financial transactions of the County of Monmouth, New Jersey (the "County") was completed as required by N.J.S. 40A:5-4.

### **SCOPE OF AUDIT**

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

### **GENERAL COMMENTS**

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

N.J.S. 40A:11-4 states "Every contract or agreement, for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only after public advertising for bids and bidding therefor, except as is provided otherwise in this act or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate amount set forth in, or the amount calculated by the governor pursuant to Section 3 of P.L. 1971, C. 198 (C. 40A:11-2), except by contract or agreement". Effective 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.

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

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

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

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

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



## **RECOMMENDATIONS**

### **Sheriff's Department**

#### **05-01:**

**Finding:** Reserves on the balance sheet (trial balance) of the Sheriff's financial statements are not accurately supported by subsidiary reports produced by the accounting software. Due to this condition, there are excess reserves that should be paid over to the County Treasurer that were not identified.

**Recommendation:** That the balances on the subsidiary reports agree to the balance sheet (trial balance) and that any excess balances that are identified be paid over to the County Treasurer.

#### **05-02:**

**Finding:** The software being utilized by the County does not track fixed asset deletions separately, but "nets" them against the fixed asset additions.

**Recommendation:** That the software be modified to include a separate listing of deletions of fixed assets.

## **FOLLOW-UP ON PRIOR YEAR AUDIT FINDINGS**

### **2004**

Corrective action was taken on finding 04-01 regarding internal controls at DSS Outreach Office in Neptune, and the corrective action was satisfactory and addressed in the 2004 report of audit.

## **ACKNOWLEDGEMENT**

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

COUNTY OF MONMOUTH  
SINGLE AUDIT CORRECTIVE ACTION PLAN

Audit Report for the Year Ended December 31, 2005

Finding #2005-1: Henry Hudson Trail Southern Extension Grant No. 2003-DT-BLA-309

1. **Description:** Minority Business Enterprise Language required as a condition of the grant agreement was not included in the contract/agreement with the contractor.
2. **Analysis:** The grant project manager within the Monmouth County Park System informed the auditors that the contract language used by the Park System did not include the specific Minority Business Enterprise Language referenced in the grant agreement as to be included in any agreement between the County and a contractor or subcontractor. The contract specifications, which are incorporated in the contract/agreement by reference, did include special language required by FHWA funding that was provided by the New Jersey Department, Local Government Services Freehold Office on a floppy disk. Apparently the Minority Business Enterprise Language was not on this disk and was therefore not included in the specifications. The specifications were forwarded to NJDOT Local Government Services for review in July 2003 and the FHWA issued an authorization to proceed in September 2003.
3. **Corrective Action:** The Assistant Director of the Monmouth County Park System has put procedures in place to ensure that there is adequate supervisory review and control over contract language and that such language is consistent with any special requirements of any third party involved in the project.
4. **Implementation Date:** The Assistant Director of the Monmouth County Park System has communicated with responsible staff within the Park System regarding the need to comply with special requirements of third party funding agencies in the preparation of contracts and specifications and will communicate with the Department of Finance to advise that the improved controls are operating effectively.
5. **Name of Contact Person Responsible for Corrective Action:** Bruce A. Gollnick, Assistant Director of the Monmouth County Park System.

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Finding #05-02: Fixed Assets

1. **Description:** The software being utilized by the County does not track fixed asset deletions separately, but "nets" them against the fixed asset additions.
2. **Analysis:** The computer software program used to record additions and deletions for fixed assets does not provide for a separate listing of annual asset deletions. The deletions are recorded and input into the system and are removed from the inventory. However, a separate analysis of deletions would be required to produce a specific deletion listing.
3. **Corrective Action:** Update and enhance the computer software program or prepare a separate Excel computer listing of all asset deletions occurring throughout the year. The listing should reconcile with the general Fixed Asset inventory at year end.
4. **Implementation Date:** The Excel computer listing has already been developed and is being utilized for the 2006 Fixed Assets. The deletion listing will be incorporated into and reconciled with the year end Fixed Asset inventory.
5. **Name of Contact Person Responsible for Corrective Action:** Mark E. Acker, Monmouth County Director of Finance

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Finding # 05-01: Monmouth County Sheriff's Department

1. **Description:** Reserves on the balance sheet (trial balance) of the Sheriff's financial statements are not accurately supported by subsidiary reports produced by the accounting software. Due to this condition, there are excess reserves that should be paid over to the County Treasurer that were not identified.
2. **Analysis:** The old civil process software system (BOSS) did not generate a fee report of funds due to the County until the file was closed. In the Wage Writ Unit, writs never expire and go on indefinitely. In 2003 a new software system was purchased (Civil Serve) and active Wage writs were converted to the new system and closed in the old system, inactive wage writs were not closed out in the old system as the writs do not expire. The Foreclosure Unit did not convert to the new computer system until March of 2005. Once all the Units are converted to the new system, an analysis of all files needed to be completed and reports generated to account for file monetary balances and reconciled to the financial statements. Remaining funds due to the County could then be specifically identified and remitted.
3. **Corrective Action:** The responsible individuals at the Sheriff's Office should perform the following duties:
  - a) Prepare an internal audit of all files and a subsidiary ledger reconciled against the reserves on the balance sheet to accurately identify separate amounts on deposit in the bank account.
  - b) Close all open files in the BOSS system and transfer balances to the new system or return same to the clients, as applicable.
  - c) Remit any excess balances that are identified to the County Treasurer.
  - d) Maintain the subsidiary ledger on a monthly basis, reconciled to the trial balance.
  - e) Review files on a routine basis to either close, reimburse or continue.
4. **Implementation Date:** As of May 22, 2006 all files have been reviewed, closed out of the old BOSS system and money turned over to the County or returned to the plaintiff of record. The bookkeeping section, going forward, will produce monthly trial balance sheets that will coincide with the receipts and disbursements for the month. Each unit will run monthly reports that will ensure all files are closed and processed accordingly.
5. **Name of Contact Person Responsible for Corrective Action:** Mark E. Acker, Monmouth County Director of Finance