

**COUNTY OF MERCER
NEW JERSEY**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL DATA**

DECEMBER 31, 2009

**COUNTY OF MERCER
NEW JERSEY**

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INTRODUCTORY SECTION

**COUNTY OF MERCER
NEW JERSEY**

To the Honorable County Executive, Members of the Board of Chosen Freeholders and Citizens of the County of Mercer:

The comprehensive annual financial report of the County of Mercer (the "County") for the year ended December 31, 2009, is hereby submitted as mandated by state statute. New Jersey statutes require that the County of Mercer annually issue a report on its financial position and activity and that this report be audited by an independent Registered Municipal Accountant. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management. To the best of our knowledge and belief, the enclosed data are accurate in all material respects. All disclosures necessary to enable the reader to gain an understanding of the County of Mercer's activities have been included.

The comprehensive annual financial report is presented in five sections: introductory, financial, statistical, single audit and general comments and recommendations. The introductory section, which is unaudited, includes this letter of transmittal. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditors' report on these financial statements and schedules. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis. The single audit section includes the auditors' reports and the schedules of federal and state awards. The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act, the U.S. Office of Management and Budget's Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and State of New Jersey's OMB Circular Letter 04-04-OMB.

The financial reporting entity (the "government") includes all the funds and account groups of the County of Mercer. Component units, as defined by the Governmental Accounting Standards Board, are not presented, as the State of New Jersey does not require that component units be considered for reporting purposes. The government provides a full range of services, including police and fire protection; sanitation services; the maintenance and construction of roads and related infrastructure; and recreation.

INDEPENDENT AUDITORS' REPORTS

INDEPENDENT AUDITORS' REPORT

The Honorable County Executive and Members
of the Board of Chosen Freeholders
State of New Jersey

We have audited the accompanying financial statements of the various funds of the County of Mercer, State of New Jersey (the "County") as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the County's 2008 financial statements and, in our report dated December 11, 2009, we expressed an opinion that such financial statements presented fairly, in all material respects, the financial position of the County as of December 31, 2009, in conformity with the basis of accounting described in Note B.

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 the 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note B, the County prepares its financial statements on the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. These prescribed principles are designed primarily for determining compliance with legal provisions and budgetary restrictions as a means of reporting on the stewardship of public officials with respect to public funds. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in accordance with accounting principles generally accepted in the United States of America.

In our opinion, because of the County's policy of preparing its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the various funds of the County, as of December 31, 2009, or the results of its operations for the year then ended.

- AN INDEPENDENTLY OWNED MEMBER OF THE RSM MCGGLADREY NETWORK
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- NEW JERSEY SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
- NEW YORK SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
- PENNSYLVANIA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT (CONTINUED)

However, in our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County as of December 31, 2009, and the results of operations of such funds for the year then ended in conformity with the basis of accounting described in the notes to the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 6, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements of the County taken as a whole. The accompanying supplemental information presented in the "Supplemental Schedules" section is presented as additional analytical data for purposes of complying with the requirements set forth by the Division of Local Government Services and is not a required part of the basic financial statements. Also, the accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and State of New Jersey's OMB Circular Letter 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, and are not a required part of the general purpose financial statements of the County. The supplementary data has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole on the basis of accounting described in the notes to the financial statements.

The introductory section on page one and the statistical section on pages 142 to 147 are not a required part of the financial statements but are supplementary information required by the State of New Jersey. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.



Eugene J. Elias, CPA
Registered Municipal Accountant
License No. 505

MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Hamilton, New Jersey
October 6, 2010

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

The Honorable County Executive and Members
Of the Board of Chosen Freeholders
State of New Jersey

We have audited the accompanying financial statements of the County of Mercer, State of New Jersey as of and for the year ended December 31, 2009, and have issued our report thereon dated October 6, 2010, which was qualified due to the departure from accounting principles generally accepted in the United States of America referred to in the Auditors' Report. 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 the requirements prescribed by the State of New Jersey, Department of Community Affairs, Division of Local Government Services and State of New Jersey OMB Circular Letter 04-04.

Internal Control Over Financial Reporting

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

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

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (CONTINUED)**

Internal Control Over Financial Reporting (continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance and which are described in the accompanying schedule of findings and recommendations as items 2009-01 and 2009-02.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and recommendations as items 2009-03, 2009-04 and 2009-05.

This report is intended solely for the information and use of the Honorable County Executive, members of the Board of Chosen Freeholders, management, others within the County, 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 those specified parties.



Eugene J. Eliás, CPA
Registered Municipal Accountant
License No. 505

**MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS**

Hamilton, New Jersey
October 6, 2010

FINANCIAL STATEMENTS

COUNTY OF MERCER
COMBINED STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE - ALL FUND TYPES

STATUTORY BASIS
 DECEMBER 31, 2009
 (with comparative totals for 2008)

	Current	Capital	Trust Funds	Fixed Asset Account Group	Totals	
					12/31/2009	12/31/2008
ASSETS AND OTHER DEBITS						
Cash	\$ 29,092,683	\$ 25,920,796	\$ 14,047,064	\$ -	\$ 69,060,543	\$ 57,210,342
Investments	2,015,954	2,723	4,155,712	-	6,174,389	5,986,219
Intergovernmental Receivable	-	36,655,650	-	-	36,655,650	39,571,435
Prepaid Revenue	-	-	243	-	243	2,128,850
Federal and State Grants Receivable	34,114,899	41,740,031	-	-	75,854,930	47,731,885
Interfund Receivable	-	3,564,947	12,877,233	-	16,442,180	8,409,413
Receivables and Other Assets						
Added and Omitted Taxes	1,364,328	-	-	-	1,364,328	1,952,540
Accounts Receivable	2,298,781	-	-	-	2,298,781	27,217,818
Home Consortium - Due from HUD	-	-	1,015,107	-	1,015,107	-
Due from MCIA	174,984	-	-	-	174,984	40,000
Due from Payroll	79,769	-	-	-	79,769	81,385
Surplus Fund Receivable	-	-	8,720	-	8,720	8,720
Security Deposit	5,000	-	-	-	5,000	5,000
Due from NJEIT	-	140,552	-	-	140,552	-
Due from Library	-	-	2,128,851	-	2,128,851	-
Deficit in General Insurance Fund	-	-	5,619,224	-	5,619,224	1,795,564
Deferred Charges	-	532,810,768	-	-	532,810,768	457,093,715
Fixed Assets	-	-	-	33,926,736	33,926,736	33,926,736
	<u>\$ 69,146,399</u>	<u>\$ 640,835,467</u>	<u>\$ 39,852,154</u>	<u>\$ 33,926,736</u>	<u>\$ 783,760,756</u>	<u>\$ 683,159,622</u>

See notes to financial statements.

COUNTY OF MERCER
COMBINED STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCE - ALL FUND TYPES
STATUTORY BASIS (CONTINUED)
DECEMBER 31, 2009
(with comparative totals for 2008)

	Current	Capital	Trust Funds	Fixed Asset Account Group	Totals	
					12/31/2009	12/31/2008
Appropriation Reserves	\$ 33,222,328	\$ -	\$ -	\$ -	\$ 33,222,328	\$ 22,958,858
Encumbrance Reserves	15,116,441	-	-	-	15,116,441	15,065,389
Other Liabilities and Reserves	1,353,313	48,068,016	33,733,845	-	83,155,174	63,870,825
Deferred Revenue	20,916	-	-	-	20,916	74,780
Improvements Authorizations	-	148,662,668	-	-	148,662,668	180,490,900
Interfund Payable	1,932,381	8,392,242	6,117,558	-	16,442,181	8,493,797
Serial Bonds Payable	-	106,529,000	-	-	106,529,000	113,109,000
Bond Anticipation Notes	-	39,990,000	-	-	39,990,000	25,300,000
Loans Payable	-	282,398,899	-	-	282,398,899	184,063,929
Reserve for Receivables	3,922,862	-	-	-	3,922,862	3,297,651
Fixed Assets	-	-	-	33,926,736	33,926,736	33,926,736
Fund Balance	13,578,158	6,794,642	751	-	20,373,551	32,507,757
	<u>\$ 69,146,399</u>	<u>\$ 640,835,467</u>	<u>\$ 39,852,154</u>	<u>\$ 33,926,736</u>	<u>\$ 783,760,756</u>	<u>\$ 683,159,622</u>

LIABILITIES, RESERVES AND FUND BALANCE

See notes to financial statements.

COUNTY OF MERCER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
STATUTORY BASIS
BUDGET AND ACTUAL - CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budget as Modified	Actual	Variance
REVENUES			
Fund Balance Utilized	\$ 13,674,811	\$ 13,674,811	\$ -
Miscellaneous Revenues Anticipated	81,911,519	76,823,725	(5,087,794)
Receipts from Current Taxes	219,013,335	218,666,167	(347,168)
Miscellaneous Revenue Not Anticipated	-	3,419,385	3,419,385
Unexpended Balances of Appropriation Reserves	-	1,765,968	1,765,968
Accounts Payable Cancelled	-	976,638	976,638
Interfund Loans Returned	-	1,616	1,616
	<u>314,599,665</u>	<u>315,328,310</u>	<u>728,645</u>
EXPENDITURES			
Budget Appropriations:			
Salaries and Wages	93,870,257	93,870,257	-
Other Expenses	177,552,534	177,552,534	-
Debt Service	14,409,165	14,036,648	(372,517)
Capital Improvements	950,000	950,000	-
Deferred Charges and Statutory Expenditures	27,817,709	27,817,709	-
Refunded Prior Year Revenue	-	2,550	2,550
Interfund Loans Created	-	134,984	134,984
Inventory Purchased - Park Commission	-	60,873	60,873
	<u>314,599,665</u>	<u>314,425,555</u>	<u>(174,110)</u>
Total Expenditures			
Statutory Excess to Fund Balance	<u>\$ -</u>	902,755	902,755
Fund Balance - January 1, 2009		<u>26,350,214</u>	<u>26,350,214</u>
		27,252,969	27,252,969
Decreased by:			
Utilized as Anticipated Revenue		<u>13,674,811</u>	<u>13,674,811</u>
Fund Balance - December 31, 2009		<u>\$ 13,578,158</u>	<u>\$ 13,578,158</u>

COUNTY OF MERCER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - STATUTORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Actual
REVENUES	
Fund Balance Utilized	\$ 13,674,811
Miscellaneous Revenues Anticipated	76,823,725
Receipts from Current Taxes	218,666,167
Miscellaneous Revenue Not Anticipated	3,419,385
Unexpended Balances of Appropriation Reserves	1,765,968
Accounts Payable Cancelled	976,638
Interfund Loans Returned	1,616
 Total Revenues	 315,328,310
 EXPENDITURES:	
Budget Appropriations:	
Salaries and Wages	93,870,257
Other Expenses	177,552,534
Debt Service	14,036,648
Capital Improvements	950,000
Deferred Charges and Statutory Expenditures	27,817,709
Refunded Prior Year Revenue	2,550
Interfund Loans Reserved	134,984
Inventory Purchased - Park Commission	60,873
 Total Expenditures	 314,425,555
 Statutory Excess to Fund Balance	 902,755
 Fund Balance - January 1, 2009	 26,350,214
	27,252,969
Decreased by:	
Utilized as Anticipated Revenue	13,674,811
 Fund Balance - December 31, 2009	 \$ 13,578,158

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF MERCER, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS

A. FORM OF GOVERNMENT

In 1976, the voters of the County of Mercer (the "County") adopted the County Executive Plan of the Optional County Charter Law as the form of government in the County. As required by the Optional County Charter Law, an administrative code ordinance was developed which set forth the form, powers and duties of all agencies of County government. The accompanying financial statements reflect the operations of the County government. Insofar as the Constitutional Offices and Institution of the County operate independently of the County Treasurer, these financial statements do not reflect such operations.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

As set forth by the accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as noted below, the financial statements of the County are reported separately.

The financial statements of the County include every board, body, officer or commission supported and maintained wholly or in part by funds appropriated by the County, as required by the provisions of N.J.S.A. 40A: 5-5. The financial statements, however, do not include operations of the Mercer County Joint Insurance Fund, the County College, the Vocational Schools, the Special Services School District, the Board of Social Services and the Improvement Authority, which are subject to separate examination. Moreover, the assets, liabilities and reserves of the County's constitutional offices and other various departments, which result from the specific activity of the individual activity of the individual office or department and are subject to separate audit, including the Sheriff's Office, Office of the County Clerk, County Adjuster, Surrogate, Geriatric Center, Mercer County Library, Office of the County Prosecutor, County Park Commission and Correction Center, and are not combined with the financial statements of the County.

Description of Funds

The accounting policies of the County conform to the accounting principles and practices applicable to municipalities and counties that have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. 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. These principles and practices demonstrate compliance with the modified accrual basis of accounting, with certain exceptions, and the budget laws of New Jersey and are not in accordance with generally accepted accounting principles ("GAAP"). Under this method of accounting, the County accounts for its financial transactions through the following separate funds:

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Description of Funds (Continued)

Current Fund

Represents resources and expenditures for governmental operations of a general nature, including federal and state grant funds, except as otherwise noted.

Trust Fund

Represents receipts, custodianship, and disbursements of funds in accordance with the purpose for which each reserve was created, pursuant to the provisions of N.J.S.A. 40A: 4-39.

General Capital Fund

Represents resources, including federal and state grants in aid of construction, and expenditures for the acquisition of general capital facilities other than those required through the Current Fund, including the status of bonds and notes authorized for said purposes.

The Governmental Accounting Standards Board ("GASB") is the accepted standards-setting body for establishing government accounting and financial reporting principles. GASB's *Codification of Governmental Accounting and Financial Reporting Standards* recognizes three fund categories and two account groups as appropriate for the accounting and reporting of the financial position and results of operations in accordance with GAAP. This structure of funds and account groups differs from the organization of funds prescribed under the regulatory basis of accounting utilized by the County. The resultant presentation of financial position and results of operations in the form of financial statements is not intended to present the general-purpose financial statement required by GAAP.

Basis of Accounting

The accounting principles and practices prescribed for municipalities and counties by the Division differ in certain respects from GAAP applicable to local government units. The more significant differences are as follows:

Revenues are recorded as received in cash except for statutory reimbursements and grant funds that are due from other governmental units. State and federal grants, entitlements and shared revenues received for operating purposes are realized as revenues when anticipated in the County budget. Receivables for property taxes are recorded with offsetting reserves on the balance sheet of the County's Current Fund. Accordingly, such amounts are not recorded as revenue until collected.

COUNTY OF MERCER, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

Other amounts due to the County that are susceptible to accrual are recorded as receivables with offsetting reserves and are recorded as revenue when received.

Investments are carried at cost. Purchases are limited by New Jersey Statute 40A:5-15.1 to bonds or obligations of and guaranteed by the federal government and bonds or other obligations of federal or local units having a maturity date not more than 397 days from the date of purchase.

Expenditures are recorded on the "budgetary" basis of accounting. Generally, expenditures are recorded when an amount is encumbered for goods or services through the issuance of a purchase order in conjunction with the Encumbrance Accounting System. Outstanding encumbrances at December 31 of each year are reported as a cash liability in the financial statements and constitute part of the County's statutory Appropriation Reserve balance. Appropriation reserves covering unexpended appropriation balances are automatically created at the end of each year and are recorded as liabilities, except for amounts which may be canceled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specified claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income. Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis, and interest on general capital indebtedness is also on the cash basis.

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.

The County's participation in lease purchase agreements is reflected by the annual appropriation of minimum lease payments within the County's operating budgets. The terms of the lease, including the total of all future minimum lease payments, are disclosed solely in the notes to financial statements.

General Fixed Assets

In accordance with New Jersey Administrative Code 5:30-5-6, *Accounting for Governmental Fixed Assets*, as promulgated by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which differs in certain respects from GAAP, the County is required to have and maintain a fixed asset and reporting system.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

General Fixed Assets (Continued)

Property and equipment purchased by the Current Fund and the General Capital Fund are recorded as expenditures at the time of purchase and are not capitalized.

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

Improvement authorizations funded in the General Capital Fund by bonds or notes are recorded as a deferred charge to future taxation and are charged to Current Fund operations as the underlying debt is repaid by budget appropriation.

Budgets are adopted on the same basis of accounting utilized for the preparation of the County's general-purpose financial statements.

Memorandum Only – Total Columns

Total columns are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with GAAP, nor are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative total data for the prior year has been presented in order to provide an understanding of changes in the County's financial position and operations. However, comparative data has not been presented in each of the statements, since their inclusion would make the statements unduly complex and difficult to read.

Rounding

Some schedules in the financial statements may have dollar differences due to rounding adjustments.

Subsequent Events

Management has evaluated subsequent events that occurred after the combined statement of assets, liabilities, reserves and fund balance date but before October 6, 2010, the date the financial statements were available to be issued.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

C. DEFERRED COMPENSATION TRUST FUND

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 and under the provisions of N.J.S. 43: 15B-1. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, disability, death or severe financial hardship.

The assets of the plan shall be held in trust, under the beneficial ownership of the trustee, with the members of the County freeholders serving as trustee, for the exclusive benefit of the plan participants and their beneficiaries, and the assets shall not be diverted to any other purpose.

D. CASH AND CASH EQUIVALENTS

Cash includes amounts on deposit, petty cash, change funds, and short-term investments with original maturities of three months or less.

Deposits were with contracted depository banks in interest-bearing accounts that were insured under the Government Unit Deposit Protection Act of the State of New Jersey ("NJGUDPA"). All such deposits are held in the County's name.

NJGUDPA permits the deposit of public funds in the State of New Jersey Cash Management Fund or in institutions located in New Jersey that are insured by the Federal Deposit Insurance Corporation or by any other agencies of the United States that insure deposits. NJGUDPA requires public depositories to maintain collateral for deposit of public funds that exceed insurance limits as follows:

The market value of the collateral must equal 5 percent of the average daily balance of public funds; or, if the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

All collateral must be deposited with the Federal Reserve Bank, the Federal Home Loan Bank Board or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.

Uninsured and uncollateralized deposits are covered under the unit certificate of eligibility as required by NJGUDPA.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

D. CASH AND CASH EQUIVALENTS (CONTINUED)

At December 31, 2009, the cash and cash equivalents and investments of Mercer County consisted of the following:

Cash (Demand Accounts)	\$ 66,792,715
State of NJ Cash Management Fund	1,632,627
US Treasury Obligations	203,523
Certificates of Deposit	4,539,743
	<u>\$ 73,168,608</u>

During the year ended December 31, 2009, Mercer County held investments in the State of New Jersey Cash Management Fund, and deposits in Hopewell Valley Community Bank, Bank of America, Wachovia Bank, Sun National Bank, TD Bank, Fidelity Investments, and Commercial Paper through Bank of New York.

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned or the County will not be able to recover collateral securities in the possession of an outside party. The County's policy requires deposits to be secured by collateral valued at market or par, which is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). The Board of Chosen Freeholders approves and designates the authorized depository institution based on evaluation of solicited responses and certifications provided by financial institutions.

Concentration of Credit Risk – This is the risk associated with the amount of investments the County has with any one issuer that exceeds five percent or more of its total investments. Investments issued or explicitly guaranteed by the U.S. government and investments and the New Jersey Cash Management Fund are excluded from this requirement.

Credit Risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. In general, the County does not have an investment policy regarding Credit Risk, however, the County had no investments that were subject to credit risks as of December 31, 2009. The New Jersey Cash Management Fund is not rated.

Interest Rate Risk – This is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from interest rate fluctuations. However, its practice is to hold investments to maturity.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

D. CASH AND CASH EQUIVALENTS (CONTINUED)

Investments

New Jersey statutes permit the County to purchase the following types of securities:

- Bonds or other obligations of the United States or obligations guaranteed by the United States.
- Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Association or United States Bank for Cooperatives that have a maturity date not greater than twelve months from the date of purchase.
- Bonds or other obligations of the County or bonds or other obligations of school districts that are a part of the County or are located within the County.
- Bonds or other obligations having a maturity date of not more than twelve months from the date of purchase that are approved by the New Jersey Department of Treasury, Division of Investments.

E. BOND ANTICIPATION NOTES

The County issues bond anticipation notes to temporarily finance various capital projects prior to the issuance of serial bonds. The terms of the notes cannot exceed one year, but the notes may be renewed from time to time for a period not exceeding one year. All such notes must be paid not later than the tenth anniversary of the original note. The State of New Jersey also prescribes that, on or before the third anniversary of the date of the original note, a payment of at least equal to the first legally payable installment of the bonds, in anticipation of which such notes were issued, be paid or retired. A second legal installment must be paid if the notes are to be renewed beyond the fourth anniversary of the date of the original issue. At December 31, 2009, the County had bond anticipation notes totaling \$39,990,000.

F. BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

At December 31, 2009, the County had bonds and notes authorized but not issued totaling \$103,892,867. Included within the total are debt authorizations for equipment acquisitions and construction, acquisition and/or improvements to County facilities and infrastructure, which were subsequently financed through the Mercer County Improvement Authority ("MCIA") Government Lease Program.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

G. ASSESSMENT AND COLLECTION OF PROPERTY TAXES

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

H. DEBT, DEBT SERVICE, AND STATUTORY DEBT CONDITIONS

Summary of County Debt

	December 31,				
	2009	2008	2007	2006	2005
Issued and Outstanding					
General Obligation, Vocational School and Community College Serial Bonds	\$ 106,529,000	\$ 113,109,000	\$ 100,739,000	\$ 96,343,000	\$ 104,318,000
Green Acres, EDA & NJEIT Loans Payable	15,365,900	16,368,790	17,512,808	17,379,367	18,423,086
Installment Purchase Agreements	9,838,800	9,838,800	980,628	980,628	980,628
Bond Anticipation Notes	39,990,000	25,300,000	25,400,000	12,600,000	2,200,000
Total Issued and Outstanding	<u>171,723,700</u>	<u>164,616,590</u>	<u>144,632,436</u>	<u>127,302,995</u>	<u>125,921,714</u>
Authorized but Not Issued					
Bonds and Notes	<u>103,892,867</u>	<u>134,620,786</u>	<u>123,192,712</u>	<u>93,920,324</u>	<u>87,020,324</u>
Total Bonds and Notes Authorized	275,616,567	299,237,376	267,825,148	221,223,319	212,942,038
Lease/Rental Obligations	267,033,000	167,686,250	179,695,250	167,714,250	188,651,250
Bonds Outstanding Guaranteed by the County Mercer County Improvement Authority Bonds	<u>134,779,354</u>	<u>148,070,563</u>	<u>160,841,640</u>	<u>161,084,518</u>	<u>216,420,872</u>
Total Gross Debt	<u>\$ 677,428,921</u>	<u>\$ 614,994,189</u>	<u>\$ 608,362,038</u>	<u>\$ 550,022,087</u>	<u>\$ 618,014,160</u>

COUNTY OF MERCER, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS

H. DEBT, DEBT SERVICE, AND STATUTORY DEBT CONDITIONS (CONTINUED)

Summary of County Debt for Capital Projects

Summarized below are the County's individual bond and loan issues that were outstanding at December 31, 2009:

<u>Bonds Issued</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>	<u>Interest Rates</u>	<u>Final Maturity</u>
<u>General Improvement Debt</u>				
Refunding Bonds (1995)	20,505,000	\$3,840,000	2%-3.2%	2010
General Obligation Bonds of 2003	63,289,000	61,789,000	4.35%	2028
Early Retirement Incentive	6,270,000	5,250,000	1.85%-5.55%	2019
Early Retirement Incentive	11,625,000	10,560,000	5.38-5.6%	2020
Early Retirement Incentive	8,910,000	<u>7,130,000</u>	5-5.375%	2020
Total General Improvement Debt		<u>88,569,000</u>		
<u>County College Bonds</u>				
Community College Bonds of 2003	2,944,000	810,000	3.20%	2015
Community College Bonds of 2008		<u>17,150,000</u>	4.00%	2023
Total Community College Bonds		<u>17,960,000</u>		
<u>Bond Anticipation Notes Issued</u>				
Bond Anticipation Notes		<u>39,990,000</u>		
<u>Loans Payable</u>				
NJEIT Loan Payable		698,212		
Green Trust Loan Payable		9,269,286		
EDA Loan Payable		<u>5,398,402</u>		
		<u>15,365,900</u>		
<u>Installment Purchase Agreements</u>				
Open Space Preservation		<u>9,838,800</u>		
Total Debt Issued and Outstanding		<u>\$171,723,700</u>		

COUNTY OF MERCER, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS

H. DEBT, DEBT SERVICE, AND STATUTORY DEBT CONDITIONS (CONTINUED)

Summary of County Debt for Capital Projects (Continued)

	Gross Debt	Deductions	Net Debt
General Debt	\$ 677,428,921	\$ 140,164,844	\$ 537,264,077
2007 Equalization Valuation Basis of Real Property			47,329,114,722
2008 Equalization Valuation Basis of Real Property			48,161,749,417
2009 Equalization Valuation Basis of Real Property			47,979,188,737
Average Equalized Valuation Basis			\$47,823,350,959
Cash Reserves Pledged to Payment of Serial Bonds			\$ 5,385,490
Mercer County Improvement Authority Bonds and			
Notes Guaranteed by the County			134,779,354
Total Statutory Deductions			\$ 140,164,844
2% of Average Equalization Valuation Basis			\$ 929,269,443
Net Debt			537,264,077
Remaining Borrowing Power			\$ 392,005,366

Net debt of \$537,264,077 divided by the Equalized Valuation Basis per N.J.S.A. 40A: 2-2 as amended of \$47,823,350,959 equals 1.1234%. A revised Annual Debt Statement should be filed by the Chief Financial Officer.

Schedule of Annual Debt Service Principal and Interest of Bonded Debt Issued and Outstanding

Year	Total Principal	Total Interest	Total Debt Service
2010	\$ 6,655,000	\$ 3,688,325	\$10,343,325
2011	4,870,000	4,821,967	9,691,967
2012	5,125,000	4,691,774	9,816,774
2013	5,391,000	4,550,845	9,941,845
2014	5,673,000	4,398,827	10,071,827
2015-2019	31,771,000	18,740,573	50,511,573
2020-2024	27,650,000	12,396,745	40,046,745
2025-2028	19,394,000	1,724,362	21,118,362
	\$ 106,529,000	\$ 55,013,418	\$ 161,542,418

COUNTY OF MERCER, NEW JERSEY
NOTES TO FINANCIAL STATEMENTS

H. DEBT, DEBT SERVICE, AND STATUTORY DEBT CONDITIONS (CONTINUED)

Green Trust Loans

The County entered into Green Trust Loan Agreements with the State of New Jersey, Department of Environmental Protection as follows:

	Original Amount	Principal Balance 12/31/2009
Banner Farm Acquisition Project, semiannual payments of \$24,111.53 commencing December 31, 1997, including interest of 2% per annum. The loan is due on December 31, 2015.	\$ 775,500	\$ 271,377
Old Mill Road Greenway Project, semiannual payments of \$2,093.97 commencing March 15, 1997, including interest at 2% per annum. The loan is due on March 15, 2015.	67,348	21,709
Culis Lake Woods Acquisition Project, semiannual payments of \$67,995.64 commencing May 11, 1997, including interest at 2% per annum. The loan is due on May 11, 2015.	2,186,946	704,954
Princeton Institute Woods Acquisition Project, semiannual payments of \$54,838.12 commencing January 8, 1999, including interest at 2% per annum. The loan is due on January 8, 2017.	2,600,000	1,120,826
Rosedale Park Development Project, semiannual payments of \$126,978.33 commencing September 14, 1999, including interest at 2% per annum. The loan is due on March 14, 2018.	5,835,000	2,884,126
Tusculum Tract, semiannual payments of \$15,818.70 commencing December 2, 1999, including interest at 2% per annum. The loan is due on December 2, 2018.	752,000	382,386
Kuser (Baldpate) Mountain, semiannual payments of \$90,942.92 commencing May 17, 2001, including interest at 2% per annum. The loan is due on November 17, 2020.	2,925,000	1,787,972
Waterfront Park, semiannual payments of \$65,803.32 commencing May 5, 2004, including interest at 2% per annum. The loan is due on November 17, 2020.	1,500,000	855,687
Open Space, semiannual payments of \$37,223.76 commencing June 10, 2008, including interest at 2% per annum. The loan is due on June 10, 2027.	1,197,229	1,094,699
Roebing Complex semiannual payments of \$4,525.38 commencing September 10, 2010, including interest at 2% per annum. The loan is due on September 24, 2029.	145,550	145,550
	\$ 17,984,573	\$ 9,269,286

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

H. DEBT, DEBT SERVICE, AND STATUTORY DEBT CONDITIONS (CONTINUED)

Green Trust Loans (Continued)

The schedule of debt service for the Green Trust Loans Payable for the next five years and thereafter is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 980,745	\$ 146,730	\$ 1,127,475
2011	1,003,586	148,524	1,152,110
2012	1,023,758	128,287	1,152,045
2013	1,044,336	107,644	1,151,980
2014	1,065,327	86,586	1,151,913
2015-2019	3,374,541	211,817	3,586,358
2020-2024	553,442	37,692	591,134
2025-2029	223,551	5,900	229,451
	<u>\$ 9,269,286</u>	<u>\$ 873,180</u>	<u>\$ 10,142,466</u>

Economic Development Authority Loans

The schedule of debt service for the Economic Development Authority Loans for the next five years and thereafter is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$387,341	\$ 138,659	\$ 526,000
2011	397,218	127,782	525,000
2012	407,347	117,653	525,000
2013	417,735	107,266	525,001
2014	592,387	96,613	689,000
2015-2019	3,196,374	248,626	3,445,000
	<u>\$5,398,402</u>	<u>\$ 836,599</u>	<u>\$ 6,235,001</u>

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

H. DEBT, DEBT SERVICE, AND STATUTORY DEBT CONDITIONS (CONTINUED)

NJEIT Trust Loans

The schedule of debt service for the NJEIT Trust Loans Payable for the next five years and thereafter is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$44,640	\$18,125	\$ 62,765
2011	52,113	16,950	69,063
2012	51,272	15,650	66,922
2013	50,420	14,331	64,751
2014	49,572	13,019	62,591
2015-2019	291,281	43,125	334,406
2020-2022	158,914	5,800	164,714
	<u>\$698,212</u>	<u>\$127,000</u>	<u>\$ 825,212</u>

I. FUND BALANCE APPROPRIATED

Of the fund balance for the Current Fund at December 31, 2009, \$13,674,811 was appropriated and included as anticipated revenue for the year ended December 31, 2009, as adopted June 15, 2009.

<u>Year</u>	<u>Fund Balance at December 31,</u>	<u>Utilized in Budget of Succeeding Year</u>
2009	\$ 13,578,158	\$ 10,758,325
2008	26,350,214	13,674,811
2007	30,901,613	12,660,663
2006	37,610,489	14,751,050
2005	31,752,771	7,743,182
2004	22,930,305	2,532,735
2003	11,604,914	6,203,087
2002	13,086,027	1,557,569
2001	6,989,704	-
2000	4,960,992	-
1999	7,247,880	2,800,000
1998	9,742,673	4,753,702
1997	9,307,729	3,954,438
1996	6,403,855	1,140,900

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

J. PENSION AND RETIREMENT PLANS AND OTHER POST EMPLOYMENT BENEFIT PLANS

Employees of the County are enrolled in one of three defined benefit pension plans, two of which are administered by the Division of Pension and Benefits, Department of the Treasury, State of New Jersey: namely, the Public Employees Retirement System (“PERS”) and the Police and Firemen’s Retirement System (“PFRS”). The plans are funded annually based on actuarial contributions. The plans, which cover public employees throughout the state, do not maintain separate records for each reporting unit, and accordingly, the actuarial data for the employees of the County who are members of the plans are not available. Employees are also covered by the Federal Insurance Contribution Act. In 2009, there were \$4,915,025 and \$8,044,053 in employer contributions for PERS and PFRS, respectively.

Plan Description

The County contributes to the State Health Benefits Program (SHBP), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. SHBP was established in 1961 under N.J.S.A. 52:14-17.25 et seq., to provide health benefits to State employees, retirees, and their dependents. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the SHBP. In 1986, the County authorized participation in the SHBP’s post-retirement benefit program through resolution number 86-448. The County adopted the PERS requirement of providing continued health care benefits to employees retiring after twenty-five years of service. County eligible employees receive the SHBP benefits as noted in paragraph one.

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to: State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295 or by visiting their website at www.state.nj.us/treasury/pensions/gasb-43-sept2009.pdf

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

J. PENSION AND RETIREMENT PLANS AND OTHER POST EMPLOYMENT BENEFIT PLANS (CONTINUED)

Funding Policy

Participating employers are contractually required to contribute based on the amount of premiums attributable to their retirees. Post-retirement medical benefits under the plan have been funded on a pay-as-you-go basis since 1994. Prior to 1994, medical benefits were funded on an actuarial basis.

Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the County on a monthly basis. Contributions, funding, and the cost sharing policy, and the manner of administration are determined by the State.

The County contributions to SHBP for the years ended December 31, 2009, 2008, and 2007, were \$5,017,000, \$4,912,552 and \$4,991,018, respectively, which equaled the required contributions for each year. There were approximately 579, 554, and 539 retired participants eligible at December 31, 2009, 2008, and 2007, respectively.

K. UNUSED SICK AND VACATION BENEFITS

The County of Mercer has established a uniform personnel policy procedure that sets forth the terms under which an employee may accumulate unused benefits as follows:

Sick Leave

Sick leave for permanent employees accumulates in accordance with the terms of approved contracts. Any amount of sick leave allowance not used in a calendar year accumulates to the employee's credit to be used if and when needed. Upon normal retirement, employees are entitled to receive a lump sum payment as supplemental compensation equal to 50% of earned and unused accumulated sick leave to their credit on the effective date of retirement, up to a maximum of \$18,000.

Vacations

Vacation pay for permanent employees also accumulates in accordance with the terms of the approved contracts. Accrued unused vacation may be taken as time off at a later date or paid upon cessation of employment.

The County maintains current records of each employee's status relating to earned and unused sick and vacation pay. The estimated cost of unused accrued vacation pay is calculated to be \$3,706,284 as of December 31, 2009. The estimated cost of unused sick time compensation due to employees upon their retirement is calculated to be \$15,179,013 as of December 31, 2009. These amounts are not reflected as expenditures or liabilities in the financial statements of the County.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

L. CONTINGENCIES AND COMMITMENTS

General

The County receives financial assistance from the State of New Jersey and the U.S. government in the form of grants, entitlements, and certain program cost reimbursements. Entitlement to the revenue is generally conditional upon compliance with the terms and conditions of the grant agreements and applicable regulations, including the expenditures of the revenues for eligible purposes. Substantially all grants, entitlements and cost reimbursements are subject to financial and compliance audits by the grantors. As of December 31, 2009, the County estimates that no material liabilities will result from such audits.

Debt Guaranteed by the County

The County guarantees certain project and revenue bonds and project notes of the MCIA. The project and revenue bonds and project notes are used to finance certain projects within the County. The following is a summary of the projects and the status of the debt guaranteed by the County at December 31, 2009. In addition, the County guarantees other bonds of the MCIA described more fully in Note M.

Project	Date of Guarantee	Authorized	Issued	Outstanding
Acquisition, construction and Equipping of Special Services				
Junior-Senior High School	05/13/03	\$ 14,310,000	\$ 14,310,000	\$ 13,910,000
for Handicapped students	08/15/92	15,215,000	15,215,000	4,285,000
Junior-Senior High School	09/15/05	5,000,000	5,000,000	4,160,000
Solid waste and disposal	03/17/88	319,980,000	311,610,879 (a)	73,263,336
Government lease program	09/22/97	18,000,000	14,575,000 (b)	3,603,000
Government lease program	04/27/00	14,905,000	14,905,000	6,580,000
Government lease program	12/28/00	11,360,000	11,360,000	6,650,000
Government lease program	12/18/01	9,455,000	9,455,000	4,855,000
Government lease program	02/27/03	14,470,000	14,470,000	9,255,000
Government lease program	12/23/03	20,125,000	20,125,000	14,975,000
Equipment lease/open space	06/17/05	45,710,000	45,710,000	41,725,000
Sports & multi-use complex	12/05/99	50,645,000	50,645,000	48,205,672
Parking facilities project	12/01/99	10,420,000	10,420,000	9,114,070
Twin Rivers project	06/10/98	1,300,000	1,300,000	1,451,671
Lease bank program	11/05/06	10,000,000	2,744,605	1,648,081
		<u>\$ 560,895,000</u>	<u>\$ 541,845,484</u>	<u>\$ 243,680,830</u>

Of the amounts above \$134,779,354 is included in gross debt of the County as described in Note H.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

L. CONTINGENCIES AND COMMITMENTS (CONTINUED)

Debt Guaranteed by the County (Continued)

- (a) *The Financing of the Solid Waste System.* The MCIA currently has outstanding the following bond issues relating to the solid waste system of the County:

\$25,814,252 (original issue) County-Guaranteed Junior Lien Solid Waste Revenue Bonds, Refunding Series 1990 (the maturity value of which is \$79,705,000) (the "1990 Bonds")

\$45,167,948 (original issue) County-Guaranteed Solid Waste Revenue Bonds, Site and Disposal Facilities Project, Refunding Series 1992 (the maturity value of which is \$108,315,000) (the "1992 Bonds")

\$44,980,000 (original issue) County-Guaranteed Solid Waste Bonds, Series 1997 (the "1997 Bonds")

- (b) MCIA issued lease revenue bonds. The issued amount includes \$11,808,000 of bonds that the County is specifically responsible for and \$2,767,000 attributable to the Trenton School District, Hopewell Township Fire District No. 1, and the East Windsor Township Rescue Squad District 1, Inc. that the County has guaranteed.

The State of New Jersey in the 2010-11 budget has substantially reduced the allocation to support payments on said bonds. The MCIA has informed the County that with the expected loss of state aid they will not have sufficient resources in 2011 to make their debt service payments and will need to call on the County to exercise the guarantee. To prevent this, the MCIA has prepared for action of the Local Finance Board to call the existing debt and level the debt service to avoid calling on the County to replace the loss of State supported payments. The Board of Chosen Freeholders has approved said plan and has provided the guarantee on the new issuance – subject to Local Finance Board approval. In the event that the MCIA is not able to refund the debt, the County will be expected to raise \$8.5 million to make the payments on the bonds – this represents roughly 3% of the County budget.

Early Retirement Incentive Program

The State of New Jersey, Division of Pension and Benefits established early retirement incentive programs for eligible individuals in good standing under Chapters 138/181, P.L. 1993 and Chapter 99, P.L. 1993 for ERI 4. The Mercer County Board of Chosen Freeholders elected to participate in this program. The total liability as of December 31, 2009, amounts to approximately \$1,300,000.

The above-noted liability is not included in the financial statements but is provided for in the annual budget appropriations.

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

L. CONTINGENCIES AND COMMITMENTS (CONTINUED)

Accounts Receivable – General Capital Fund

At December 31, 2009, the County had recorded \$41,740,032 of accounts receivable as financing sources for capital projects authorized. A significant portion of this balance represents approved funding for the underlying projects. In the event that grant and/or contribution agreements are not executed to the extent of the approved funding, the County may: a) cancel the project, to the extent that expenditures have not been incurred; b) amend its authorizing ordinance to substitute County debt for the accounts receivable; or c) raise any shortfalls in accounts receivable as part of the County budget. At December 31, 2009, the County estimates that no material write-offs of General Capital Fund accounts receivable are required.

M. CAPITAL LEASES

The County is a lessee of various types of property under capital leases expiring in various years through 2040 with the MCIA as lessor.

The effective annual interest rates on the capital leases range from 2.70% to 7.80%. The annual lease payments, which include interest payments under such lease agreements, are provided for by appropriations in the County's annual budget.

Properties under capital leases, the original issue amounts of County Guaranteed Bonds and Notes, and the principal balance at December 31, 2009, are as follows:

Property	Original Issue Amount of County Guaranteed Bonds and Notes - Debt	Principal Balance at December 31, 2009
Baseball Stadium	\$ 37,531,506	\$ 12,095,000
Court House	33,460,000	14,665,000
Golf Course	14,210,000	4,265,000
Youth Center	11,750,000	6,175,000
County College	6,810,000	4,230,000
Arena Improvement District	5,475,000	1,500,000
Waterfront Development Improvements Project	3,355,000	2,080,000
Special Services School District	2,765,000	200,000
New Criminal Courthouse	34,525,000	22,310,000
MCIA Gov't Lease	76,000,000	76,000,000
Total	<u>\$ 392,966,506</u>	<u>\$ 267,648,000</u>

COUNTY OF MERCER, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS

M. CAPITAL LEASES (CONTINUED)

The following is a schedule of minimum payments due under capital leases as of December 31, 2009:

2010	\$ 20,743,579
2011	20,798,661
2012	25,616,979
2013	25,605,657
2014	23,654,243
2015-2019	96,961,746
2020-2024	57,528,156
2025-2029	49,686,521
2030-2034	36,375,267
2035-2039	4,921,250
2040-2040	682,500
Total net minimum lease payments	362,574,559
Less amount representing interest	94,926,559
Present value of net minimum lease payments	<u>\$ 267,648,000</u>

N. LITIGATION

The County is a defendant in various legal proceedings primarily involving personal injury and property damage claims. These cases, if decided against the County, would either be covered by insurance or raised by future taxation. The County expects such amounts, if any, to be immaterial.

O. INSURANCE

The County has elected to provide a self-insured plan primarily relating to worker's compensation, general liability, unemployment, inmate health care and property and casualty insurance, whereby the County cost, if any, and employee contributions are deposited in a trust fund from which claims, if any, will be paid. During 2009, deposits amounted to \$29,525,534, and payments for claims amounted to \$33,346,194. The liability, which is not based on an actuarial analysis, is \$5,619,224.

In addition, excess coverage is maintained for general liability, worker's compensation and property and casualty.

P. SUBSEQUENT EVENTS

The County authorized bonds in the amount of \$2,353,000 and sold said bonds dated August 17, 2010, for the purpose of financing various improvements on the campuses of Mercer County Community College.

At the Freeholder meeting of July 13, 2010 the Board acted on a resolution forwarded by the County Executive to sell the County Geriatric Center. The facility represented about 5% of the total expenditures of the County and 3% of the total revenues. The sale is expected to be completed on November 14, 2010.

SUPPLEMENTAL SCHEDULES

COUNTY OF MERCER, NEW JERSEY

A

CURRENT FUND
STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE
STATUTORY BASIS

December 31, 2009
(With comparative totals for 2008)

<u>Assets</u>	<u>Reference</u>	<u>2009</u>	<u>2008</u>	<u>Liabilities, Reserves and Fund Balance</u>	<u>Reference</u>	<u>2009</u>	<u>2008</u>
Cash and Investments:							
Cash		\$ 29,092,683	\$ 38,191,281	Encumbrance Reserves	A - 3, A - 11	\$ 8,833,744	\$ 6,153,515
Investments		2,015,954	1,970,656	Appropriation Reserves	A - 3	7,176,957	4,313,253
Total Cash and Investments		31,108,638	40,161,937	Reserve for Grant Interest	A - 13	373,878	365,124
Receivables with Full Reserves:				Liabilities:			
Added and Omitted Taxes	A - 7	1,364,328	1,952,540	Other	A - 12	979,435	1,346,664
Revenue Accounts Receivable	A - 8	2,298,781	1,218,726	Deferred Revenue	A - 14	20,916	74,780
Due from Payroll		79,769	81,385	Due to Grant Fund	A - 10	-	1,558,387
Due from MCIA		174,984	40,000	Due to Capital Fund	A - 10	145,550	-
Security Deposit		5,000	5,000			17,530,480	13,811,723
Total Reserved Receivables		3,922,862	3,297,651	Reserve for Receivables		3,922,862	3,297,651
				Fund Balance	A - 1	13,578,158	26,350,214
		35,031,500	43,459,588			35,031,500	43,459,588
				<u>Grant Fund</u>			
Due from Current Fund	A - 18	-	1,558,387	Appropriated Reserves	A - 16	26,045,371	18,645,605
Accounts Receivable	A - 15	34,114,899	25,999,092	Reserve for Encumbrances	A - 17	6,282,697	8,911,874
				Due to Capital Fund	A - 19	1,786,831	-
		34,114,899	27,557,479			34,114,899	27,557,479
Total Assets		\$ 69,146,399	\$ 71,017,067	Total Liabilities, Reserves and Fund Balance		\$ 69,146,399	\$ 71,017,067

COUNTY OF MERCER, NEW JERSEY

A - 1

CURRENT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2009
(With comparative totals for 2008)

	<u>Reference</u>	<u>2009</u>	<u>2008</u>
Revenues:			
Fund Balance Utilized	A - 2	\$ 13,674,811	\$ 12,660,663
Miscellaneous Revenue Anticipated	A - 2	76,823,725	70,081,578
Receipts from Current Taxes	A - 2	218,666,167	208,483,584
Miscellaneous Revenue Not Anticipated	A - 2, A - 2A	3,419,385	2,105,679
Unexpended Balance of Appropriation Reserves	A - 9	1,765,968	4,647,737
Other Credits to Income:			
Accounts Payable Cancelled	A - 12	976,638	1,386,851
Deferred Charges Cancelled	A - 3	-	63,211
Reserve Cancelled		-	798,835
Interfund Loans Returned		1,616	139,924
		<u>315,328,310</u>	<u>300,368,062</u>
Total Income			
Expenditures:			
Budget Appropriations:			
Salaries and Wages		93,870,257	93,700,015
Other Expenses		177,552,534	165,975,692
Debt Service	A - 3	14,036,648	12,922,263
Capital Improvements	A - 3	950,000	200,000
Deferred Charges and Statutory Expenditures	A - 3	27,817,709	19,169,708
Refunded Prior Year Revenue		2,550	7,662
Accounts Receivable		-	40,000
Interfund Loans Reserve		134,984	81,385
Inventory Purchased - Park Commission		60,873	162,073
		<u>314,425,555</u>	<u>292,258,798</u>
Total Expenditures			
		902,755	8,109,264
Statutory Excess to Fund Balance			
Fund Balance - January 1	A	<u>26,350,214</u>	<u>30,901,613</u>
		27,252,969	39,010,877
Decreased by:			
Utilized as Anticipated Revenue	A-2	<u>13,674,811</u>	<u>12,660,663</u>
Fund Balance - December 31	A	<u>\$ 13,578,158</u>	<u>\$ 26,350,214</u>

COUNTY OF MERCER, NEW JERSEY

A-2

CURRENT FUND
STATEMENT OF REVENUES - STATUTORY BASIS
FOR THE YEAR ENDED DECEMBER 31, 2009

Page 1 of 2

	Adopted Budget	Anticipated Special 40A: 4-87	Budget after Modification	Realized	Excess (Deficit)
Surplus Anticipated	\$ 13,674,811.00	\$ -	\$ 13,674,811.00	\$ 13,674,811.00	\$ -
Miscellaneous Revenue Anticipated:					
Added and Omitted Taxes	2,200,000.00	-	2,200,000.00	1,921,756.25	(278,243.75)
Supplemental Social Security Income	1,458,000.00	-	1,458,000.00	1,679,494.00	221,494.00
Fringe Benefits Reimbursement	450,000.00	-	450,000.00	241,125.43	(208,874.57)
Grants (See Schedule A-15)	16,105,679.00	13,575,075.00	29,680,754.00	29,680,754.00	-
Franchise Tax on Stock Insurance Companies	316,000.00	-	316,000.00	417,984.96	101,984.96
Court Reimbursement	340,000.00	-	340,000.00	292,042.48	(47,957.52)
Board of Social Services - ERI	455,000.00	-	455,000.00	480,000.00	25,000.00
County Clerk	3,800,000.00	-	3,800,000.00	3,305,163.66	(494,836.34)
County Clerk - Special Legislation	1,370,000.00	-	1,370,000.00	1,253,312.40	(116,687.60)
Surrogate	397,000.00	-	397,000.00	430,146.89	33,146.89
Surrogate - Special Legislation	13,000.00	-	13,000.00	-	(13,000.00)
Sheriff	572,400.00	-	572,400.00	569,862.48	(2,537.52)
Sheriff - Special Legislation	12,600.00	-	12,600.00	-	(12,600.00)
Telephone Reimbursement	295,000.00	-	295,000.00	364,516.26	69,516.26
Green Lights Program	22,000.00	-	22,000.00	21,435.00	(565.00)
School Board Election Reimbursement	190,000.00	-	190,000.00	248,820.50	58,820.50
Prosecutor Pilot Program	983,000.00	-	983,000.00	983,000.00	-
Board of State Prisoners	1,000,000.00	-	1,000,000.00	1,057,131.93	57,131.93
Emergency Management	57,000.00	-	57,000.00	25,000.00	(32,000.00)
Bd. Of County Patients in St. & Other Institutions	7,000.00	-	7,000.00	2,656.74	(4,343.26)
Mercer County Geriatric Center	9,800,000.00	-	9,800,000.00	8,091,214.87	(1,708,785.13)
Princeton Country Club	750,000.00	-	750,000.00	739,756.02	(10,243.98)
Mountain View Golf Course	1,550,000.00	-	1,550,000.00	1,343,746.55	(206,253.45)
Mercer Oaks Golf Course	3,200,000.00	-	3,200,000.00	2,834,300.51	(365,699.49)
Stadium Fees	500,000.00	-	500,000.00	150,204.00	(349,796.00)
Indoor Tennis Center	88,000.00	-	88,000.00	444,862.91	356,862.91
Skating Rink	236,000.00	-	236,000.00	312,774.00	76,774.00
Park Commission Recreation/Leagues	750,000.00	-	750,000.00	400,605.63	(349,394.37)
Equestrian Center	174,000.00	-	174,000.00	173,663.49	(336.51)
Motor Vehicle Fines	3,000,000.00	-	3,000,000.00	3,023,712.16	23,712.16
Weights and Measures Fines	50,000.00	-	50,000.00	74,000.00	24,000.00

COUNTY OF MERCER, NEW JERSEY

A-2

CURRENT FUND
STATEMENT OF REVENUES - STATUTORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Page 2 of 2

	Adopted Budget	Anticipated Special 40A: 4-87	Budget After Modification	Realized	Excess (Deficit)
Interest on Investments and Deposits	1,400,000.00	-	1,400,000.00	142,008.03	(1,257,991.97)
Airport Income	2,464,000.00	-	2,464,000.00	1,978,864.47	(485,135.53)
Rental of Property	91,000.00	-	91,000.00	86,310.82	(4,689.18)
Central Purchasing	2,000.00	-	2,000.00	1,297.41	(702.59)
Library Indirect Cost Study	570,000.00	-	570,000.00	743,536.00	173,536.00
Mercer County Improvement Authority Reimbursement	150,000.00	-	150,000.00	155,000.00	5,000.00
Open Space Preservation Fund Reimbursement	6,556,953.00	-	6,556,953.00	6,556,953.00	-
Capital Surplus	6,000,000.00	-	6,000,000.00	6,000,000.00	-
State Aid - Bonds	960,812.00	-	960,812.00	596,712.50	(364,099.50)
Total Miscellaneous Revenues Anticipated	68,336,444.00	13,575,075.00	81,911,519.00	76,823,725.35	(5,087,793.65)
Subtotal General Revenues	82,011,255.00	13,575,075.00	95,586,330.00	90,498,536.35	(5,087,793.65)
Amount to be Raised by Taxation - County Purpose Tax	219,013,335.00	-	219,013,335.00	218,666,167.06	(347,167.94)
Total Budgeted General Revenues	301,024,590.00	13,575,075.00	314,599,665.00	309,164,703.41	(5,434,961.59)
Nonbudgeted Revenues - Miscellaneous Revenues	-	-	-	3,419,384.85	3,419,384.85
Total Revenues	\$ 301,024,590.00	\$ 13,575,075.00	\$ 314,599,665.00	\$ 312,584,088.26	\$ (2,015,576.74)

Ref.

A - 3

A-3, A-15, A-16

A - 3

COUNTY OF MERCER, NEW JERSEY

A-2A

CURRENT FUND
STATEMENT OF MISCELLANEOUS REVENUES NOT ANTICIPATED
STATUTORY BASIS
YEAR ENDED DECEMBER 31, 2009

Reserve for Serial Bonds	\$ 7,336.59
Sale of Assets	249,251.62
Election Reimbursements	131,694.46
Fringe Benefit	413,159.00
Copier Reimbursements	45,510.31
Vehicle Maintenance Reimbursements	10,193.47
Salary Reimbursements	34,788.59
Appropriation Credits	74.96
Gasoline	8,232.36
Salary - Care Giver	168,450.00
Print Shop	52,728.74
Vending Machine Commissions	51,222.69
Inmate Social Security	57,600.00
Autopsy Fees	510.00
Plans/Specs	14,425.00
Road Opening Permits	1,823.00
Milk Program	15,244.83
Waterfront Lighting	4,106.10
Planning Dept. Fees	43,108.84
Shooting Range Fees	3,100.00
Police Academy	25,212.00
Probation Fees/ Restitution	38,449.50
Miscellaneous - Park	4,840.78
Miscellaneous	1,878,548.17
Miscellaneous - Grants	47,995.84
Free Trade Zone	33,000.00
Inmate Slap Program	58,778.00
Engineering	20,000.00
	<u>\$ 3,419,384.85</u>

A - 1, A - 2

COUNTY OF MERCER, NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES - STATUTORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Reference	Budget	Budget after Modifications	Paid or Charged	Cancelled	Reserved
ADMINISTRATIVE AND EXECUTIVE					
Board of Chosen Freeholders					
Salaries and Wages	\$ 668,317.00	\$ 668,317.00	\$ 650,711.70	\$ -	\$ 17,605.30
Other Expenses	120,800.00	120,800.00	46,154.12	-	74,645.88
Clerk to the Board					
Salaries and Wages	294,755.00	294,755.00	287,851.44	-	6,903.56
Other Expenses	68,400.00	68,400.00	26,815.00	-	41,585.00
County Executive					
Salaries and Wages	236,779.00	237,279.00	237,080.33	-	198.67
Other Expenses	11,500.00	11,500.00	6,709.87	-	4,790.13
Chief of Staff					
Salaries and Wages	254,614.00	256,114.00	254,548.53	-	1,565.47
Other Expenses	5,570.00	5,570.00	1,103.52	-	4,466.48
Veterans					
Salaries and Wages	122,459.00	122,459.00	120,050.90	-	2,408.10
Other Expenses	60,615.00	60,615.00	57,088.49	-	3,526.51
Public Information Office					
Salaries and Wages	155,078.00	160,878.00	160,590.48	-	287.52
Other Expenses	3,000.00	3,000.00	781.69	-	2,218.31
County Administrator					
Salaries and Wages	368,907.00	390,907.00	390,051.88	-	855.12
Other Expenses	123,995.00	123,995.00	119,211.16	-	4,783.84
County Treasurer					
Salaries and Wages	932,965.00	992,965.00	991,317.04	-	1,647.96
Other Expenses	232,689.00	232,689.00	193,633.82	-	39,055.18
Inspector General					
Salaries and Wages	176,568.00	176,568.00	172,498.58	-	4,069.42
Other Expenses	9,885.00	9,885.00	1,537.60	-	8,347.40
Employee Relations					
Salaries and Wages	589,493.00	589,493.00	545,711.86	-	43,781.14
Other Expenses	337,500.00	337,500.00	241,671.02	-	95,828.98
Buildings and Grounds					
Salaries and Wages	3,124,142.00	2,974,142.00	2,932,185.61	-	41,956.39
Other Expenses	4,344,498.00	3,928,398.00	3,438,367.64	-	490,030.36
Purchasing					
Salaries and Wages	376,653.00	376,653.00	296,192.63	-	80,460.37
Other Expenses	16,590.00	16,590.00	9,637.71	-	6,952.29
Print Shop					
Salaries and Wages	68,001.00	85,001.00	84,512.70	-	488.30
Other Expenses	39,260.00	39,260.00	28,178.68	-	11,081.32
Office of Information Technology					
Salaries and Wages	552,160.00	552,160.00	514,469.13	-	37,690.87
Other Expenses	815,224.00	815,224.00	700,415.99	-	114,808.01
Motor Pool					
Salaries and Wages	1,099,612.00	1,112,612.00	1,112,225.98	-	386.02
Other Expenses	569,750.00	569,750.00	331,450.09	-	238,299.91
Medical Examiner Morgue					
Salaries and Wages	248,202.00	267,202.00	262,162.41	-	5,039.59
Other Expenses	184,242.00	184,242.00	175,653.07	-	8,588.93
Medical Services					
Salaries and Wages	2,025,466.00	2,085,466.00	2,068,989.34	-	16,476.66
Other Expenses	5,816,887.00	5,816,887.00	4,625,817.57	-	1,191,069.43
Insurance and Property					
Salaries and Wages	164,217.00	167,217.00	166,754.80	-	462.20
Other Expenses	33,000.00	33,000.00	2,696.00	-	30,304.00
Economic Opportunity					
Salaries and Wages	241,814.00	266,814.00	265,497.64	-	1,316.36
Other Expenses	153,000.00	298,000.00	83,748.15	-	214,251.85
Division of Housing					
Salaries and Wages	40,000.00	48,000.00	43,723.25	-	4,276.75
Other Expenses	24,960.00	24,960.00	14,653.82	-	10,306.18
Cultural and Heritage					
Salaries and Wages	175,055.00	175,055.00	173,717.48	-	1,337.52
Other Expenses	32,646.00	32,646.00	21,501.54	-	11,144.46
Division of Planning					
Salaries and Wages	528,149.00	528,149.00	523,038.44	-	5,110.56
Other Expenses	127,260.00	127,260.00	81,878.87	-	45,381.13
Extension Services					
Salaries and Wages	268,992.00	273,992.00	273,059.15	-	932.85
Other Expenses	149,021.00	149,021.00	92,843.39	-	56,177.61

COUNTY OF MERCER, NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES - STATUTORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Reference	Budget	Budget after Modifications	Paid or Charged	Cancelled	Reserved
County Counsel					
Salaries and Wages	802,121.00	802,121.00	799,825.32	-	2,295.68
Other Expenses	477,400.00	277,400.00	259,757.07	-	17,642.93
Consumer Affairs					
Salaries and Wages	269,901.00	269,901.00	242,406.41	-	27,494.59
Other Expenses	9,675.00	9,675.00	4,107.88	-	5,567.12
County Adjuster					
Salaries and Wages	156,749.00	156,749.00	156,552.01	-	196.99
Other Expenses	127,000.00	127,000.00	79,860.43	-	47,139.57
DM & H County Share	2,359,731.00	2,359,731.00	2,353,340.40	-	6,390.60
Emergency Management Office					
Salaries and Wages	141,233.00	222,233.00	221,616.01	-	616.99
Other Expenses	18,500.00	18,500.00	6,379.79	-	12,120.21
Emergency and Rescue Squads					
Other Expenses	52,200.00	52,200.00	-	-	52,200.00
Communications Center					
Salaries and Wages	881,728.00	931,728.00	926,012.30	-	5,715.70
Other Expenses	14,431.00	14,431.00	8,674.54	-	5,756.46
Utility Expenses					
Electric	2,250,268.00	2,281,268.00	2,229,281.26	-	51,986.74
Gas (Natural)	404,122.00	404,122.00	347,136.03	-	56,985.97
Water/Sewer	164,127.00	164,127.00	136,535.17	-	27,591.83
Sewerage Processing/Disposal	46,585.00	46,585.00	40,010.75	-	6,574.25
Fuel Oil	466,435.00	476,435.00	457,764.12	-	18,670.88
Gasoline	1,123,000.00	723,000.00	643,062.51	-	79,937.49
Telephone	1,100,000.00	1,100,000.00	1,036,274.51	-	63,725.49
Audit Services	92,671.00	92,671.00	52,200.00	-	40,471.00
Total Administrative and Executive	36,950,567.00	36,341,267.00	32,829,286.62	-	3,511,980.38
DEPARTMENT OF LAW AND JUSTICE					
Prosecutor					
Salaries and Wages	12,494,744.00	12,894,744.00	12,853,287.66	-	41,456.34
Other Expenses	1,285,391.00	1,185,391.00	1,108,578.71	-	76,812.29
County Clerk - Recording					
Salaries and Wages	1,718,165.00	1,672,965.00	1,634,333.89	-	38,631.11
Other Expenses	140,406.00	140,406.00	122,576.56	-	17,829.44
County Clerk - Elections					
Salaries and Wages	113,518.00	113,518.00	67,236.88	-	46,281.12
Other Expenses	448,900.00	448,900.00	399,948.59	-	48,951.41
County Surrogate					
Salaries and Wages	702,176.00	702,176.00	700,354.11	-	1,821.89
Other Expenses	73,900.00	73,900.00	66,193.29	-	7,706.71
Sheriff's Office					
Salaries and Wages	12,731,091.00	12,731,091.00	12,693,635.27	-	37,455.73
Other Expenses	606,425.00	606,425.00	384,795.16	-	221,629.84
Total Law and Justice	30,314,716.00	30,569,516.00	30,030,940.12	-	538,575.88
DEPT OF TRANSPORTATION AND INFRASTRUCTURE					
Department Director					
Salaries and Wages	183,623.00	183,623.00	183,558.74	-	64.26
Other Expenses	3,350.00	3,350.00	1,792.32	-	1,557.68
Highways					
Salaries and Wages	4,662,201.00	4,662,201.00	4,123,420.66	-	538,780.34
Other Expenses	925,478.00	925,478.00	875,404.64	-	50,073.36
Division of Engineering					
Salaries and Wages	716,182.00	716,182.00	601,222.55	-	114,959.45
Other Expenses	15,905.00	15,905.00	15,038.88	-	866.12
Airport					
Salaries and Wages	994,018.00	994,018.00	942,767.94	-	51,250.06
Other Expenses	1,297,330.00	1,297,330.00	1,118,586.38	-	178,743.62
TRADE					
Salaries and Wages	148,463.00	148,463.00	10,125.00	-	138,338.00
Other Expenses	59,608.00	59,608.00	33,178.17	-	26,429.83
Total Transportation and Infrastructure	9,006,158.00	9,006,158.00	7,905,095.28	-	1,101,062.72

COUNTY OF MERCER, NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES - STATUTORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Reference	Budget	Budget after Modifications	Paid or Charged	Cancelled	Reserved
DEPARTMENT OF PUBLIC SAFETY					
Correction Center					
Salaries and Wages	28,566,363.00	27,791,363.00	27,493,301.89	-	298,061.11
Other Expenses	4,837,268.00	5,117,268.00	4,836,355.12	-	280,912.88
Total Public Safety	33,403,631.00	32,908,631.00	32,329,657.01	-	578,973.99
DEPARTMENT OF HUMAN SERVICES					
Department Director					
Salaries and Wages	360,142.00	366,642.00	366,222.66	-	419.34
Other Expenses	23,000.00	23,000.00	9,976.87	-	13,023.13
Peer Grouping - Community Services					
Other Expenses	544,190.00	544,190.00	544,190.00	-	-
Mental Health Administration					
Salaries and Wages	132,070.00	132,070.00	118,915.67	-	13,154.33
Other Expenses	8,800.00	8,800.00	2,760.68	-	6,039.32
Mental Health Programs (R.S. 40: 5-2.9)					
Other Expenses	897,423.00	897,423.00	873,812.50	-	23,610.50
Developmental Disabilities					
Other Expenses	264,069.00	264,069.00	264,069.00	-	-
Youth Services Programs					
Other Expenses	1,495,470.00	1,495,470.00	1,343,382.50	-	152,087.50
Health Services					
Other Expenses	97,468.00	97,468.00	93,452.00	-	4,016.00
Youth Services Administration					
Salaries and Wages	10,246.00	55,246.00	54,544.29	-	701.71
Child & Neighborhood Centers					
Other Expenses	610,118.00	610,118.00	529,152.00	-	80,966.00
Office for the Disabled					
Salaries and Wages	106,213.00	131,213.00	131,167.27	-	45.73
Physically Disabled - Recreation					
Other Expenses	99,510.00	99,510.00	93,173.00	-	6,337.00
Drug and Alcohol Program - Administrative					
Salaries and Wages	48,532.00	62,532.00	52,584.53	-	9,947.47
Alcohol/Addiction Programs (R.S. 40: 5-2.9)					
Other Expenses	662,106.00	662,106.00	658,303.10	-	3,802.90
Office on Aging Administration					
Salaries and Wages	647,634.00	695,634.00	655,949.31	-	39,684.69
Other Expenses	397,465.00	397,465.00	360,457.05	-	37,007.95
Community Services Administration					
Salaries and Wages	123,686.00	123,686.00	94,287.10	-	29,398.90
Homeless Services					
Other Expenses	289,575.00	289,575.00	289,571.93	-	3.07
Division of Environmental Health					
Salaries and Wages	113,680.00	113,680.00	74,518.60	-	39,161.40
Geriatric Center					
Salaries and Wages	8,384,678.00	8,384,678.00	8,319,136.57	-	65,541.43
Other Expenses	3,583,703.00	3,583,703.00	3,418,683.80	-	165,019.20
Youth Detention Center					
Salaries and Wages	3,230,806.00	3,555,806.00	3,520,062.05	-	35,743.95
Other Expenses	1,040,970.00	980,970.00	896,161.89	-	84,808.11
Total Human Services	23,171,554.00	23,575,054.00	22,764,534.37	-	810,519.63
UNCLASSIFIED					
Board of Taxation					
Salaries and Wages	254,819.00	254,819.00	248,738.52	-	6,080.48
Other Expenses	55,400.00	55,400.00	52,406.63	-	2,993.37
Board of Elections					
Salaries and Wages	325,441.00	345,441.00	310,201.73	-	35,239.27
Other Expenses	370,912.00	612,912.00	594,561.53	-	18,350.47
Superintendent of Elections					
Salaries and Wages	1,370,136.00	1,370,136.00	1,340,800.23	-	29,335.77
Other Expenses	477,975.00	477,975.00	454,201.60	-	23,773.40
Park Commission (40: 37-95.9)	12,157,651.00	11,857,651.00	11,472,075.13	-	385,575.87
Board of Social Services:					
Administration	13,946,383.00	13,946,383.00	13,946,383.00	-	-
TANF	820,101.00	820,101.00	820,100.99	-	0.01
Supplemental Security Income	1,649,388.00	1,649,388.00	1,649,388.00	-	-

COUNTY OF MERCER, NEW JERSEY

CURRENT FUND
STATEMENT OF EXPENDITURES - STATUTORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Reference	Budget	Budget after Modifications	Paid or Charged	Cancelled	Reserved
Welfare Services	1,110,384.00	1,110,384.00	1,110,384.00	-	-
Vocational School	6,535,593.00	6,535,593.00	6,535,593.00	-	-
Mercer County Community College	14,410,203.00	14,410,203.00	14,410,203.00	-	-
Special Services School District Superintendent of Schools	1,988,936.00	1,988,936.00	1,964,026.00	-	24,910.00
Salaries and Wages	214,771.00	214,771.00	209,125.18	-	5,645.82
Other Expenses	9,110.00	9,110.00	2,749.97	-	6,360.03
Compensated Absence Liability	253,629.00	268,629.00	267,772.52	-	856.48
Salary Adjustments	-	-	-	-	-
Group Insurance for Employees	22,097,943.00	22,097,943.00	22,083,159.40	-	14,783.60
Insurance Premiums	4,009,947.00	4,478,947.00	4,478,242.76	-	704.24
Property Management	270,000.00	270,000.00	261,126.96	-	8,873.04
Lease/Rental Payments	26,332,963.00	26,332,963.00	26,332,963.00	-	-
East Windsor Bus Transportation	10,400.00	10,400.00	-	-	10,400.00
Total Unclassified	108,672,085.00	109,118,085.00	108,544,203.15	-	573,881.85
State and Federal Grants Offset by Revenues:					
NJDL&PS, Community Justice Program	60,000.00	60,000.00	60,000.00	-	-
NJSCA, Council on the Arts	86,654.00	86,654.00	86,654.00	-	-
NJAH, NJ Arts Historical Commission	14,525.00	14,525.00	14,525.00	-	-
DVRPC, Region Wide Planning	30,000.00	30,000.00	30,000.00	-	-
NJDCA, Weatherization #090565	310,357.00	310,357.00	310,357.00	-	-
NJTRANS, JARC Round 8	297,824.00	297,824.00	297,824.00	-	-
NJDL&PS, Body Armor Replace - Prosecutor	5,329.00	5,329.00	5,329.00	-	-
NJDL&PS, Body Armor Replace - Sheriff	13,055.00	13,055.00	13,055.00	-	-
NJDL&PS, Body Armor Replace - Jail	26,480.00	26,480.00	26,480.00	-	-
NJDH&SS, Right to Know	13,247.00	13,247.00	13,247.00	-	-
NJDL&PS, Insurance Fraud Program	250,000.00	250,000.00	250,000.00	-	-
NJDL&PS, SANE/SART	111,082.00	111,082.00	111,082.00	-	-
NJDH&SS, Healthy Adolescent	70,000.00	70,000.00	70,000.00	-	-
NJDEP CEHA County Environmental Grant	161,700.00	161,700.00	161,700.00	-	-
NJDH&SS LINC'S Bioterrorism Preparedness	4,000.00	4,000.00	4,000.00	-	-
NJDH&SS LINC'S Bioterrorism Preparedness	459,331.00	459,331.00	459,331.00	-	-
NJTRANS, Community Shuttle	30,000.00	30,000.00	30,000.00	-	-
NJTRANS, NJ Transit	1,126,333.00	1,126,333.00	1,126,333.00	-	-
NJDHS, Title XX, SSBG	573,727.00	573,727.00	573,727.00	-	-
NJDL&PS, State Incentive Program (PS)	361,222.00	361,222.00	361,222.00	-	-
NJDHS, CIACC	145,184.00	145,184.00	145,184.00	-	-
NJHT, Howell Farm Curator	29,880.00	29,880.00	29,880.00	-	-
NJOIT, 911 Coordinator	25,000.00	25,000.00	25,000.00	-	-
NJDHS, Human Services Advisory Council	67,508.00	67,508.00	67,508.00	-	-
NJDHS, Personal Assistance Program	536,188.00	536,188.00	536,188.00	-	-
NJJJC, State/Community Partnership	379,253.00	379,253.00	379,253.00	-	-
NJJJC, Juvenile Detention Alternatives JDAI	80,000.00	80,000.00	80,000.00	-	-
NJDCA, Services to the Disabled	15,000.00	15,000.00	15,000.00	-	-
NJDHS, Family Court	206,715.00	206,715.00	206,715.00	-	-
NJDH, JJC, JABG	27,070.00	27,070.00	27,070.00	-	-
NJDH&SS, Comprehensive Alcohol Program	803,302.00	803,302.00	803,302.00	-	-
NJ Governors Council, Municipal Alliance	432,525.00	432,525.00	432,525.00	-	-
NJDH&SS, Area Plan Grant	1,343,204.00	1,343,204.00	1,343,204.00	-	-
NJDH&SS, Farmers Market Nutrition Program	3,000.00	3,000.00	3,000.00	-	-
NJDHS, Services to the Homeless	420,969.00	420,969.00	420,969.00	-	-
NJDCA, CSBG	251,831.00	251,831.00	251,831.00	-	-
NJDOL, Workforce Investment Board	15,000.00	15,000.00	15,000.00	-	-
NJDCA, Weatherization #081890	157,395.00	157,395.00	157,395.00	-	-
NJDCA, Weatherization #090505	549,109.00	549,109.00	549,109.00	-	-
NJDCA, Weatherization #090169	132,427.00	132,427.00	132,427.00	-	-
NJDCA, Weatherization #090543	383,746.00	383,746.00	383,746.00	-	-
USDA, Asian Tiger Mosquito Project	158,611.00	158,611.00	158,611.00	-	-
NJCFH, Bath House	10,000.00	10,000.00	10,000.00	-	-
NJDL&PS, Victims of Crimes	171,846.00	171,846.00	171,846.00	-	-
NJDL&PS, Gun Violence - Adult	40,483.00	40,483.00	40,483.00	-	-
NJDL&PS, Project Vision	43,750.00	43,750.00	43,750.00	-	-
NJDL&PS, Victim and Witness Advocacy	59,640.00	59,640.00	59,640.00	-	-
NJDL&PS, State Incentive Program (MI)	18,061.00	18,061.00	18,061.00	-	-
NJDL&PS, Little People Safety Grant	33,834.00	33,834.00	33,834.00	-	-
NJDOT, Capital Transportation Program 1995	530,000.00	530,000.00	530,000.00	-	-
NJDOT, Capital Transportation Program	2,856,000.00	2,856,000.00	2,856,000.00	-	-

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
STATEMENT OF EXPENDITURES - STATUTORY BASIS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Page 5 of 5

Reference	Budget	Budget after Modifications	Paid or Charged	Cancelled	Reserved
NJDH&SS, ARRA - Nutrition Program	125,816.00	125,816.00	125,816.00	-	-
NJDOL, Summer Heat	125,031.00	125,031.00	125,031.00	-	-
NJDOL, ARRA, WIA Youth	1,016,862.00	1,016,862.00	1,016,862.00	-	-
NJDOL, ARRA, WIA Adult	343,202.00	343,202.00	343,202.00	-	-
NJDOL, ARRA, WIA Dislocated Worker	786,697.00	786,697.00	786,697.00	-	-
2009 Grants (See A-15 & A-16)	-	13,575,075.00	13,575,075.00	-	-
Total State and Federal Programs	16,329,005.00	29,904,080.00	29,904,080.00	-	-
Total Operations	257,847,716.00	271,422,791.00	264,307,796.55	-	7,114,994.45
CAPITAL IMPROVEMENTS					
Capital Improvement Fund	A - 1 950,000.00	950,000.00	950,000.00	-	-
COUNTY DEBT SERVICE					
Payment of Bond Principal:					
County College Bonds	560,000.00	560,000.00	560,000.00	-	-
State Aid County College Bonds	425,000.00	425,000.00	425,000.00	-	-
Other Bonds	5,595,000.00	5,595,000.00	5,600,800.96	(5,800.96)	-
Payment of Bond Anticipation Note Principal	100,000.00	100,000.00	100,000.00	-	-
Interest on Bonds:					
County College Bonds	566,019.00	566,019.00	373,631.26	192,387.74	-
State Aid County College Bonds	535,812.00	535,812.00	-	535,812.00	-
Other Bonds	4,667,571.00	4,667,571.00	5,034,579.76	(367,008.76)	-
Interest on Notes	445,003.00	445,003.00	427,592.48	17,410.52	-
Green Trust Principal and Interest	1,155,314.00	1,155,314.00	1,155,417.24	(103.24)	0.00
NJEIT Principal and Interest	64,446.00	64,446.00	64,626.70	(180.70)	0.00
NJEDA Principal and Interest	295,000.00	295,000.00	295,000.00	-	-
Total County Debt Service	A - 1 14,409,165.00	14,409,165.00	14,036,648.40	372,516.60	0.00
DEFERRED CHARGES AND STATUTORY EXPENDITURES					
Deferred Charges - Prior Year's Bills	66,148.00	66,148.00	66,147.99	-	0.01
Deferred Charges - Prior, DM&H (Essex I & II)	13,741.00	13,741.00	-	-	13,741.00
Deferred Charges - Capital	5,148,432.00	5,148,432.00	5,148,432.00	-	-
Deficit in Insurance Trust Fund	885,419.00	885,419.00	885,419.00	-	-
Unemployment Compensation Insurance	700,000.00	700,000.00	700,000.00	-	-
County Pension and Retirement Fund	102,000.00	102,000.00	78,719.33	-	23,280.67
Social Security System	7,936,891.00	7,936,891.00	7,916,541.01	-	20,349.99
Public Employees' Retirement System	4,915,025.00	4,915,025.00	4,915,025.00	-	-
Police & Firemen's Retirement Fund	8,044,053.00	8,044,053.00	8,044,053.00	-	-
Defined Contribution Plan	6,000.00	6,000.00	1,409.06	-	4,590.94
Total Def Charges and Stat Expenditures	A - 1 27,817,709.00	27,817,709.00	27,755,746.39	-	61,962.61
Total General Appropriations	\$ 301,024,590.00	\$ 314,599,665.00	\$ 307,050,191.34	\$ 372,516.60	\$ 7,176,957.06
Reference	A - 2	A-2			A
Budget	A - 2	\$ 301,024,590.00			
Appropriation by 40A: 4-87	A - 2, A - 15, A - 16	13,575,075.00			
		<u>\$ 314,599,665.00</u>			
Cash Disbursed			\$ 268,312,367.27		
Reserve for Federal and State Grants	A - 15, A - 16		29,904,080.00		
Encumbrance Reserves - Current	A, A - 11		8,833,744.07		
			<u>\$ 307,050,191.34</u>		

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
 SCHEDULE OF TAXES LEVIED AND COLLECTED
 YEAR ENDED DECEMBER 31, 2009

<u>Municipality</u>	<u>Reference</u>	<u>Amount Levied</u>	<u>Percent</u>	<u>Amount Collected</u>
East Windsor Township		\$ 14,277,819	6.52%	\$ 14,277,819
Ewing Township		17,381,324	7.94%	17,381,324
Hamilton Township		47,071,853	21.49%	47,071,853
Hightstown Borough		2,412,253	1.10%	2,412,253
Hopewell Borough		1,502,640	0.69%	1,502,640
Hopewell Township		19,333,328	8.83%	19,333,328
Lawrence Township		25,553,337	11.67%	25,553,337
Pennington Borough		2,335,390	1.07%	2,335,389
Princeton Borough		11,536,057	5.27%	11,536,057
Princeton Township		23,099,992	10.55%	23,099,992
City of Trenton		15,050,593	6.87%	15,050,593
Robbinsville Township		11,519,388	5.26%	11,172,220
West Windsor Township		27,939,361	12.76%	27,939,361
	A-2	<u>\$ 219,013,335</u>	<u>100.00%</u>	<u>\$ 218,666,167</u>

COUNTY OF MERCER, NEW JERSEY

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**CURRENT FUND
SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE
YEAR ENDED DECEMBER 31, 2009**

<u>Municipality</u>	<u>Balance December 31, 2008</u>	<u>2009 Levied</u>	<u>2009 Collected</u>	<u>Balance December 31, 2009</u>
East Windsor Township	\$ 219,203	\$ 67,335	\$ 219,203	\$ 67,335
Ewing Township	47,745	55,721	47,745	55,721
Hamilton Township	290,274	307,556	290,274	307,556
Hightstown Borough	20,749	9,345	20,749	9,345
Hopewell Borough	-	7,787	-	7,787
Hopewell Township	199,030	38,400	199,030	38,400
Lawrence Township	82,893	99,746	82,893	99,746
Pennington Borough	6,279	4,664	6,279	4,664
Princeton Borough	75,897	84,399	71,549	88,747
Princeton Township	157,532	114,619	131,097	141,054
City of Trenton	88,766	52,638	88,766	52,638
Robbinsville Township	285,400	110,887	285,400	110,887
West Windsor Township	478,771	380,448	478,771	380,448
	<u>\$ 1,952,539</u>	<u>\$ 1,333,545</u>	<u>\$ 1,921,756</u>	<u>\$ 1,364,328</u>
Reference	A		A-2	A

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
 SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
 YEAR ENDED DECEMBER 31, 2009

	Balance December 31, 2008	Accrued	Collected	Balance December 31, 2009
2009 Quarterly Taxes	\$ -	\$ 347,168	\$ -	\$ 347,168
Fringe Benefit Reimbursement	9,548	270,459	9,548	270,459
Court Reimbursement	64,892	47,599	64,892	47,599
County Clerk Fees	204,982	362,301	204,982	362,301
County Clerk - Special	83,400	118,357	83,400	118,357
Surrogate Fees	32,684	33,625	32,684	33,625
Sheriff Fees	99,403	-	99,403	-
Telephone Reimbursement	47,969	26,408	47,969	26,408
Board of State Prisoners	-	7,685	-	7,685
Geriatric Center	101,585	599,312	101,585	599,312
Princeton Country Club	15,230	4,424	15,230	4,424
Mountain View	39,849	27,614	39,849	27,614
Mercer Oaks	86,821	52,082	86,821	52,082
Tennis	24,877	53,453	24,877	53,453
Indoor Skating	68,904	49,133	68,904	49,133
Recreation Leagues	9,570	8,900	9,570	8,900
Marina	3,360	4,246	3,360	4,246
Security Fines	1,240	-	1,240	-
Howell Farm	3,600	1,820	3,600	1,820
Naturalist	-	1,074	-	1,074
Equestrian Center	21,964	9,624	21,964	9,624
Wildlife Center	650	690	650	690
Motor Vehicle Fines	226,635	205,974	226,635	205,974
Interest Income	305	908	305	908
Airport	71,258	65,785	71,258	65,785
Veterans Group Home	-	128	-	128
Central Purchasing	-	12	-	12
	<u>\$ 1,218,726</u>	<u>\$ 2,298,781</u>	<u>\$ 1,218,726</u>	<u>\$ 2,298,781</u>

Reference

A

Reserve

A

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
SCHEDULE OF 2008 APPROPRIATION RESERVES

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	Balance December 31, 2008	Encumbered December 31, 2008	Budget as Modified	Paid or Charged	Balance Lapsed
ADMINISTRATIVE AND EXECUTIVE					
Board of Chosen Freeholders					
Salaries and Wages	\$ 5,511.93	\$ -	\$ 11.93	\$ -	\$ 11.93
Other Expenses	125,920.26	1,616.73	1,636.99	1,616.73	20.26
Clerk to the Board					
Salaries and Wages	706.50	-	706.50	-	706.50
Other Expenses	48,227.14	2,281.23	50,508.37	3,689.35	46,819.02
County Executive					
Salaries and Wages	2,591.34	-	91.34	-	91.34
Other Expenses	3,168.15	382.98	1,051.13	382.98	668.15
Chief of Staff					
Salaries and Wages	7,191.49	-	191.49	-	191.49
Other Expenses	1,699.02	660.00	2,359.02	705.00	1,654.02
Veterans					
Salaries and Wages	52.15	-	52.15	-	52.15
Other Expenses	3,481.15	1,325.88	1,807.03	1,330.32	476.71
Public Information Office					
Salaries and Wages	871.05	-	871.05	-	871.05
Other Expenses	5,000.00	-	-	-	-
County Administrator					
Salaries and Wages	2,280.73	-	280.73	-	280.73
Other Expenses	5,890.35	7,940.58	13,830.93	7,719.82	6,111.11
County Treasurer					
Salaries and Wages	5,686.05	-	186.05	-	186.05
Other Expenses	19,335.12	37,822.47	57,157.59	40,674.38	16,483.21
Inspector General					
Salaries and Wages	1,515.72	-	15.72	-	15.72
Other Expenses	4,956.03	621.58	1,577.61	621.58	956.03
Employee Relations					
Salaries and Wages	11,723.83	-	723.83	-	723.83
Other Expenses	12,523.55	43,319.69	55,843.24	30,866.88	24,976.36
Buildings and Grounds					
Salaries and Wages	20,502.74	-	502.74	-	502.74
Other Expenses	126,118.47	330,519.62	768,638.09	732,293.51	36,344.58
Purchasing					
Salaries and Wages	3,436.45	-	436.45	-	436.45
Other Expenses	1,272.89	3,696.26	4,969.15	3,677.36	1,291.79
Print Shop					
Salaries and Wages	943.61	-	943.61	-	943.61
Other Expenses	1,580.51	1,804.60	3,385.11	1,786.60	1,598.51
Office of Information Technology					
Salaries and Wages	-	-	-	-	-
Other Expenses	83,698.89	72,506.07	218,204.96	145,339.29	72,865.67
Motor Pool					
Salaries and Wages	3,370.23	-	(11,229.77)	(11,356.40)	126.63
Other Expenses	19,126.27	33,146.45	52,272.72	34,348.05	17,924.67
Medical Examiner Morgue					
Salaries and Wages	431.75	-	431.75	-	431.75
Other Expenses	25,039.42	64,965.40	80,004.82	47,086.91	32,917.91
Medical Services					
Salaries and Wages	22,675.40	-	675.40	-	675.40
Other Expenses	567,377.70	961,853.85	1,789,231.55	1,773,594.30	15,637.25
Economic Opportunity					
Salaries and Wages	418.95	-	418.95	-	418.95
Other Expenses	1.23	23,335.85	23,337.08	25,085.85	(1,748.77)
Division of Housing					
Salaries and Wages	25,008.05	-	8.05	-	8.05
Other Expenses	2,884.82	7,007.01	9,891.83	7,007.01	2,884.82

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
SCHEDULE OF 2008 APPROPRIATION RESERVES (CONTINUED)

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	Balance December 31, 2008	Encumbered December 31, 2008	Budget as Modified	Paid or Charged	Balance Lapsed
Cultural and Heritage					
Salaries and Wages	446.09	-	446.09	-	446.09
Other Expenses	1.93	9,820.37	9,822.30	9,820.37	1.93
Division of Planning					
Salaries and Wages	204.92	-	204.92	-	204.92
Other Expenses	31,223.36	55,545.84	61,769.20	55,245.84	6,523.36
Extension Services					
Salaries and Wages	3,061.02	-	61.02	-	61.02
Other Expenses	25,673.87	46,138.67	47,014.54	46,292.12	722.42
County Counsel					
Salaries and Wages	1,364.75	-	1,364.75	-	1,364.75
Other Expenses	64,741.27	163,393.42	228,134.69	228,091.64	43.05
Consumer Affairs					
Salaries and Wages	4,588.32	-	88.32	-	88.32
Other Expenses	2,487.67	3,099.08	5,586.75	3,953.58	1,633.17
County Adjuster					
Salaries and Wages	338.82	-	338.82	-	338.82
Other Expenses	25,393.35	9,849.04	16,042.39	15,249.04	793.35
DM & H County Share	4,184.25	7,346.91	15,731.16	15,239.81	491.35
Emergency Management Office					
Salaries and Wages	375.40	-	375.40	-	375.40
Other Expenses	795.20	3,719.31	4,514.51	4,244.72	269.79
Emergency and Rescue Squads					
Other Expenses	-	50,800.00	50,800.00	50,800.00	-
Communications Center					
Salaries and Wages	8,699.36	-	199.36	(12,500.00)	12,699.36
Other Expenses	2,424.00	6,808.28	9,232.28	6,808.28	2,424.00
Utility Expenses					
Electric	4,610.73	101,747.52	106,205.25	106,204.63	0.62
Gas (Natural)	27,503.83	35,408.05	42,114.88	42,114.30	0.58
Water/Sewer	58,862.21	7,599.77	31,461.98	23,925.05	7,536.93
Sewerage Processing/Disposal	1,043.10	4,577.00	5,620.10	4,802.00	818.10
Fuel Oil	-	5,822.47	5,822.47	5,822.47	-
Gasoline	205,781.14	50,637.88	83,012.02	83,011.85	0.17
Telephone	78,679.44	20,509.45	319,188.89	318,687.24	501.65
Audit Services	15,107.00	-	15,107.00	-	15,107.00
Total Administrative and Executive	1,739,809.97	2,177,629.31	4,191,284.28	3,854,282.46	337,001.82
DEPARTMENT OF LAW AND JUSTICE					
Prosecutor					
Salaries and Wages	58,497.12	-	(119,502.88)	(179,348.27)	59,845.39
Other Expenses	93,281.02	76,175.81	153,456.83	69,211.77	84,245.06
County Clerk - Recording					
Salaries and Wages	4,494.42	-	494.42	-	494.42
Other Expenses	11,015.50	12,782.07	23,797.57	16,017.04	7,780.53
County Clerk - Elections					
Salaries and Wages	8,652.13	-	652.13	-	652.13
Other Expenses	166,713.71	3,122.49	169,836.20	161,813.47	8,022.73
County Surrogate					
Salaries and Wages	2,079.90	-	79.90	-	79.90
Other Expenses	4,990.82	9,181.56	14,172.38	12,387.19	1,785.19
Sheriff's Office					
Salaries and Wages	791.10	-	791.10	(44,196.94)	44,988.04
Other Expenses	66,292.39	250,409.01	316,701.40	268,000.76	48,700.64
Total Law and Justice	416,808.11	351,670.94	560,479.05	303,885.02	256,594.03

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
SCHEDULE OF 2008 APPROPRIATION RESERVES (CONTINUED)

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	Balance December 31, 2008	Encumbered December 31, 2008	Budget as Modified	Paid or Charged	Balance Lapsed
DEPARTMENT OF TRANSPORTATION AND INFRASTRUCTURE					
Department Director					
Salaries and Wages	201.88	-	201.88	-	201.88
Other Expenses	385.46	1,146.34	1,531.80	1,146.34	385.46
Highways					
Salaries and Wages	6,777.87	-	777.87	-	777.87
Other Expenses	14,541.89	135,078.49	149,620.38	143,926.88	5,693.50
Division of Engineering					
Salaries and Wages	2,512.35	-	512.35	-	512.35
Other Expenses	1,844.85	2,830.51	4,675.36	3,174.38	1,500.98
Airport					
Salaries and Wages	3,257.51	-	257.51	-	257.51
Other Expenses	40,137.14	230,948.38	236,085.52	223,163.01	12,922.51
TRADE					
Salaries and Wages	687.50	-	687.50	-	687.50
Other Expenses	12,581.24	17,056.47	13,994.71	(765.68)	14,760.39
Total Transportation and Infrastructure	82,927.69	387,060.19	408,344.88	370,644.93	37,699.95
DEPARTMENT OF PUBLIC SAFETY					
Correction Center					
Salaries and Wages	264,981.24	-	981.24	-	981.24
Other Expenses	396,778.88	207,519.18	1,404,298.06	1,404,239.73	58.33
Total Public Safety	661,760.12	207,519.18	1,405,279.30	1,404,239.73	1,039.57
DEPARTMENT OF HUMAN SERVICES					
Department Director					
Salaries and Wages	1,632.47	-	1,632.47	-	1,632.47
Other Expenses	10,143.55	16,972.07	27,115.62	20,133.07	6,982.55
Peer Grouping - Community Services					
Other Expenses	15,491.90	168,312.95	183,804.85	183,442.75	362.10
Mental Health Administration					
Salaries and Wages	5,856.53	-	856.53	-	856.53
Other Expenses	1,197.03	988.18	2,185.21	872.38	1,312.83
Mental Health Programs (R.S. 40: 5-2.9)					
Other Expenses	1,139.00	266,562.75	267,701.75	266,562.75	1,139.00
Developmental Disabilities					
Other Expenses	41,690.25	72,639.00	114,329.25	114,328.75	0.50
Protective Services/Youth Services Programs					
Other Expenses	25,356.00	438,999.05	449,153.05	428,509.35	20,643.70
Health Services					
Other Expenses	97,060.00	-	97,060.00	91,488.00	5,572.00
Youth Services Administration					
Salaries and Wages	4,664.08	-	664.08	-	664.08
Child & Neighborhood Centers					
Other Expenses	12,502.00	35,874.00	48,376.00	35,224.00	13,152.00
Office for the Disabled					
Salaries and Wages	27,125.81	-	125.81	-	125.81
Physically Disabled - Recreation					
Other Expenses	23,336.51	3,766.50	27,103.01	21,657.50	5,445.51
Drug and Alcohol Program - Administrative					
Salaries and Wages	539.04	-	539.04	-	539.04
Alcohol/Addiction Programs (R.S. 40: 5-2.9)					
Other Expenses	4,943.98	168,005.88	172,949.86	139,576.18	33,373.68

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
SCHEDULE OF 2008 APPROPRIATION RESERVES (CONTINUED)

Page 4 of 4

	Balance December 31, 2008	Encumbered December 31, 2008	Budget as Modified	Paid or Charged	Balance Lapsed
Office on Aging Administration					
Salaries and Wages	600.62	-	600.62	-	600.62
Other Expenses	-	8,338.82	8,338.82	8,338.82	-
Community Services Administration					
Salaries and Wages	1,255.55	-	1,255.55	-	1,255.55
Homeless Services					
Other Expenses	-	42,447.50	42,447.50	42,447.50	-
Division of Environmental Health					
Salaries and Wages	-	-	-	(3,311.75)	3,311.75
Geriatric Center					
Salaries and Wages	28,500.22	80,557.75	9,057.97	877.00	8,180.97
Other Expenses	20,175.90	1,149,092.45	1,125,268.35	919,202.52	206,065.83
Youth Detention Center					
Salaries and Wages	406.16	-	406.16	-	406.16
Other Expenses	48,062.76	86,047.42	134,110.18	84,259.83	49,850.35
Total Human Services	371,679.36	2,538,604.32	2,715,081.68	2,353,608.65	361,473.03
UNCLASSIFIED					
Board of Taxation					
Salaries and Wages	212.39	-	212.39	-	212.39
Other Expenses	261.47	634.55	896.02	634.55	261.47
Board of Elections					
Salaries and Wages	396.12	-	396.12	-	396.12
Other Expenses	2,532.84	25,413.68	(64,053.48)	(140,494.30)	76,440.82
Superintendent of Elections					
Salaries and Wages	1,150.10	-	1,150.10	-	1,150.10
Other Expenses	3,881.39	24,878.74	28,760.13	24,876.64	3,883.49
Park Commission (40: 37-95.9)	33,725.62	438,587.07	614,312.69	527,604.51	86,708.18
Superintendent of Schools					
Other Expenses	6,547.75	1,456.99	2,004.74	1,456.99	547.75
Group Insurance for Employees	406,164.60	60.00	118,224.60	60.00	118,164.60
Property Management	15,730.00	-	15,730.00	-	15,730.00
Lease/Rental Payments	436,225.13	-	436,225.13	-	436,225.13
East Windsor Bus Transportation	10,400.00	-	10,400.00	-	10,400.00
Total Unclassified	917,227.41	491,031.03	1,164,258.44	414,138.39	750,120.05
Total Operations	4,190,212.66	6,153,514.97	10,444,727.63	8,700,799.18	1,743,928.45
DEFERRED CHARGES AND STATUTORY EXPENDITURES					
Deferred Charges - Prior, DM&H (Essex I & II)	11,424.94	-	424.94	-	424.94
Statutory Expenditures - Contributions to:					
County Pension and Retirement Fund	18,810.01	-	18,810.01	-	18,810.01
Social Security System	90,014.74	-	14.74	-	14.74
PERS - ERIP	0.40	-	0.40	-	0.40
Defined Contribution Plan	2,790.14	-	2,790.14	-	2,790.14
Total Def Charges and Stat Expenditures	123,040.23	-	22,040.23	-	22,040.23
Total Reserves	\$ 4,313,252.89	\$ 6,153,514.97	\$ 10,466,767.86	\$ 8,700,799.18	\$ 1,765,968.68

Reference

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Expenditures
Appropriation Reserves Transferred to Accounts Payable

Ref

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\$ 7,829,736.49
871,062.69
\$ 8,700,799.18

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
 SCHEDULE OF INTERFUND RECEIVABLE (PAYABLE)
 YEAR ENDED DECEMBER 31, 2009

Reference	Total	Open Space Trust Fund	Capital Fund	General Library Fund	General Trust Fund	General Insurance Fund	Grant Fund
Balance - December 31, 2008	\$ (1,558,387)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,558,387)
Increased by:							
Interest Earned	-	-	-	-	-	-	-
Interfund Loans Advanced	148,491,913	513,595	34,635,592	4,708,812	811,018	30,731,260	77,091,637
Total Increases	148,491,913	513,595	34,635,592	4,708,812	811,018	30,731,260	77,091,637
Decreased by:							
Transfer of Interest Earned	-	-	-	-	-	-	-
Interfund Loans Repaid	147,079,077	513,595	34,781,142	4,708,812	811,018	30,731,260	75,533,250
Total Decreases	147,079,077	513,595	34,781,142	4,708,812	811,018	30,731,260	75,533,250
Balance - December 31, 2009	\$ (145,550)	\$ -	\$ (145,550)	\$ -	\$ -	\$ -	\$ -

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
SCHEDULE OF ENCUMBRANCE RESERVES
YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	A	\$ 6,153,515
Increased by:		
Current Year Encumbrances	A - 3	<u>8,833,744</u>
		14,987,259
Decreased by:		
Transferred to Appropriation Reserves	A	<u>6,153,515</u>
Balance - December 31, 2009	A	<u><u>\$ 8,833,744</u></u>

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
 SCHEDULE OF ACCOUNTS PAYABLE
 YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>		
Balance - December 31, 2008	A		\$ 1,346,664
Increased by:			
Additions to Accounts Payable:			
2008 Reserves - Encumbered	A - 9	<u>871,063</u>	<u>871,063</u>
			2,217,727
Decreased by:			
Transferred to Fund Balance	A - 1	976,638	
Cash Disbursements		<u>261,654</u>	<u>1,238,292</u>
Balance - December 31, 2009	A		<u><u>\$ 979,435</u></u>

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
SCHEDULE OF GRANT INTEREST PAYABLE
YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	A	\$ 365,125
Increased by:		
Receipts		<u>9,167</u>
		374,292
Decreased by:		
Disbursements		<u>414</u>
Balance - December 31, 2009	A	<u><u>\$ 373,878</u></u>

COUNTY OF MERCER, NEW JERSEY

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CURRENT FUND
 SCHEDULE OF DEFERRED REVENUE
 YEAR ENDED DECEMBER 31, 2009

	Balance December 31, 2008	Realized as 2009 Revenue	2009 Receipts	Balance December 31, 2009
Prepayment Applied to 2009 Program	\$ 74,780	\$ 74,780	\$ 20,916	\$ 20,916
<u>Reference</u>	A			A

Analysis of Balance:

Mental Health Board	\$ 6,000
Friends of the Wildlife Center	14,916
	<u>\$ 20,916</u>

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE

Page 1 of 6

Grant	2009 Budget Revenues				Received	Balance December 31, 2009
	Balance December 31, 2008	Adopted Budget	Special Item by 40A-4-87	Budget after Modification		
USDHUD, Economic Development	\$ 257,432.00	\$ -	\$ -	\$ -	\$ -	\$ 257,432.00
NJDOL, Workfirst	49,558.00	-	-	-	-	49,558.00
NITRAN, TRADE - NJ Transit	12,945.53	-	-	-	-	12,945.53
HUD, Economic Development Initiative	290,000.00	-	-	-	290,000.00	-
NJDOL, Work First	30,149.00	-	-	-	-	30,149.00
NJ Transit, Street Scape - Cass St	450,000.00	-	-	-	26,567.80	423,432.20
DVPC, Region Wide Transportation	353.26	-	-	-	-	353.26
NJ Transit, TRADE	44,524.80	-	-	-	-	44,524.80
NJJIC, State/Community Partnership	15,812.00	-	-	-	-	15,812.00
NJDOL, Workfirst	26,988.00	-	-	-	-	26,988.00
NIDL&PS, EM - Homeland Security	2,724.87	-	-	-	-	2,724.87
NIDEP, County Environmental Health	2,434.60	-	-	-	-	2,434.60
NIHT, Noah Hunt House	469,141.45	-	-	-	-	469,141.45
NJ Transit, TRADE	30,612.85	-	-	-	-	30,612.85
NIDL&PS, State Incentive Program (PS)	3,031.63	-	-	-	3,031.63	-
NJDHS, Personal Attendant	35,629.00	-	-	-	-	35,629.00
NIDARM, Paris Grant	29,938.77	-	-	-	-	29,938.77
NJDH&SS, Area Plan Grant, Title III	374,921.90	-	-	-	-	374,921.90
NIDoI, Federal Bullet Proof Vest Program	1,486.00	-	-	-	-	1,486.00
NIDL&PS, EM - Homeland Security	32,059.82	-	-	-	-	32,059.82
NIDL&PS, State Incentive Program (MI)	13,495.31	-	-	-	13,495.31	-
NIDCA, Weatherization #063829	107,944.35	-	-	-	107,944.35	-
NJDOL, Correction Education Program	11,363.39	-	-	-	-	11,363.39
NIDL&PS, Victims of Crimes	15,544.15	-	-	-	-	15,544.15
NIDL&PS, Sexual Assault Nurse Examiner	3,827.35	-	-	-	-	3,827.35
CEHA Environmental Health	2,009.37	-	-	-	-	2,009.37
LJNCS Health Grant	63,471.51	-	-	-	-	63,471.51
NJ Transit, TRADE	26,172.74	-	-	-	-	26,172.74
NJDHS, Title XX, SSBG	18,000.00	-	-	-	-	18,000.00
NJDHS, CIACC	606.00	-	-	-	-	606.00
NJDHS, Disability and Aging Needs	20,000.00	-	-	-	-	20,000.00
NJDHS, Personal Attendant	44,389.92	-	-	-	-	44,389.92
NJJIC, State/Community Partnership	66,820.22	-	-	-	-	66,820.22
NJDHS, Services for the Disabled	2,346.98	-	-	-	-	2,346.98
NJDHS, Family Court	209,498.00	-	-	-	-	209,498.00
NIDARM, Paris Grant	456,010.00	-	-	-	124,750.00	84,748.00
NJDH&SS, Comprehensive Alcohol Program	17,982.00	-	-	-	385,640.59	70,369.41
NJ Governor's Council, Municipal Alliance	4,295.00	-	-	-	-	17,982.00
						4,295.00

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND

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SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)

Grant	Balance December 31, 2008	2009 Budget Revenues			Cancellations	Received	Balance December 31, 2009
		Adopted Budget	Special Item by 40A: 4-87	Budget after Modification			
NJDH&SS, Area Plan Grant, Title III	171,054.50	-	-	-	-	-	171,054.50
NJDHS, Services to the Homeless	23,103.00	-	-	-	-	-	23,103.00
NJDOL, Workfirst	16,050.00	-	-	-	-	-	16,050.00
NJDOL, Federal Bullet Proof Vest Program	937.00	-	-	-	-	-	937.00
DVRPC, Restriping Program	291,173.37	-	-	-	-	-	291,173.37
NJD&PS, Sexual Assault Nurse Examiner	138.51	-	-	-	-	-	138.51
NJD&PS, EM - Homeland Security	146,563.78	-	-	-	-	146,563.76	0.02
USDOI, Henry Phillips House	147,917.00	-	-	-	-	147,917.00	-
NJDOL, Correction Education Program	6,716.64	-	-	-	-	-	6,716.64
NJD&PS, National Criminal History Improvement	10,999.64	-	-	-	-	-	10,999.64
NJD&PS, Serious Traffic Accident Response	2,243.78	-	-	-	-	-	2,243.78
NJTRANS, JARC- Job Access	136,614.37	-	-	-	-	136,614.89	(0.52)
NJDEP, CEHA - County Environmental Health	1,566.44	-	-	-	-	-	1,566.44
NJDH&SS, LINCOS - Bioterrorism Preparedness	91,527.00	-	-	-	-	-	91,527.00
NJDHS, CIACC	2,204.01	-	-	-	-	-	2,204.01
NJHT, Howell Farm, Curator	6,840.00	-	-	-	-	6,840.00	-
NJDHS, Personal Attendant	104,775.00	-	-	-	-	-	104,775.00
NJJJC, State Community Partnership	370,005.00	-	-	-	-	-	370,005.00
NJJJC, Family Courts CBS	201,643.00	-	-	-	-	201,643.00	-
NJD&PS, JABG, Juvenile Accountability	26,237.00	-	-	-	-	26,237.00	-
NJDH&SS, Comprehensive Alcohol Program	22,867.00	-	-	-	-	-	22,867.00
NJ GovCouncil, Municipal Alliance	32,665.01	-	-	-	-	-	32,665.01
NJDH&SS, Area Plan Grant	189,507.35	-	-	-	-	(30,035.65)	219,543.00
NJDHS, Services to the Homeless	5,939.00	-	-	-	-	-	5,939.00
NJD&PS, Little People Safety Grant	5,348.49	-	-	-	-	-	5,348.49
NJDOL, Workforce Learning Link	163,811.00	-	-	-	-	-	163,811.00
USDI, Federal Bullet Proof Vest Program	32,667.00	-	-	-	-	133,497.00	30,314.00
NJD&PS, State incentive Program (MI)	5,868.46	-	-	-	-	5,868.38	0.08
NJDCA, Weatherization #071467	133,779.00	-	-	-	-	133,779.00	-
NJD&PS, VOCA Victims of Crimes Act	22,490.00	-	-	-	-	-	22,490.00
NJTransit, Trade NJ Transit	232,314.71	-	-	-	-	-	232,314.71
NJDA&RM, Paris Grant	309,800.00	-	-	-	-	-	309,800.00
NJDCA, COUNT, Shared Services	206,211.22	-	-	-	-	88,421.64	143,893.07
NJDCA, Weatherization #071722	207,038.00	-	-	-	-	146,087.00	163,713.00
NJDOL, Workfirst	1,555,141.00	-	-	-	-	181,862.90	64,348.32
NJDEP, Green Communities Grant	3,000.00	-	-	-	-	18,600.00	188,438.00
USFAA, FAA, Rehabilitation	3,640,655.00	-	-	-	-	1,555,141.00	3,000.00
NJD&PS, EM - Homeland Security	717,867.00	-	-	-	-	238,914.91	3,401,740.09
						383,801.34	334,065.66

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)

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Grant	Balance December 31, 2008	2008 Budget Revenues				Received	Balance December 31, 2009
		Adopted Budget	Special Item by 40A: 4-87	Budget after Modification	Cancellations		
NIDOT, Transportation and Comm Develop	125,000.00	-	-	-	-	125,000.00	
NJ Council on the Arts	23,205.00	-	-	-	23,205.00	-	
NIDL&PS, Megan's Law	13,547.00	-	-	-	13,547.00	-	
NJHSC, NJ Arts Historical Commission	3,500.00	-	-	-	3,500.00	-	
NJDOL, Correction Education Program	22,608.81	-	-	-	12,697.00	9,911.81	
NIDL&PS, VOCA Victim Witness Advocacy	112,157.00	-	-	-	112,157.00	-	
NIDL&PS, Project Vision	43,750.00	-	-	-	-	43,750.00	
NIDL&SS, Right To Know	3,311.75	-	-	-	3,311.75	-	
NIDL&PS, Insurance Fraud	18,870.00	-	-	-	18,870.00	-	
NIDL&PS, Community Justice	10,995.00	-	-	-	10,995.00	-	
DVRPC, Region Wide Planning	30,000.00	-	-	-	30,000.00	-	
NIDL&PS, SANE/SART	4,485.00	-	-	-	3,092.55	1,392.45	
NIDL&PS, JAG Byrne Justice Assistance	11,426.00	-	-	-	11,426.00	-	
NJTRANS, JARC - Job Access, Reverse Commute	-	148,912.00	-	148,912.00	121,984.17	26,927.83	
NJDEP, CEHA - County Environmental Health	53,854.04	-	-	-	51,181.15	2,672.89	
NJDH&SS, LINCOS - Bioterrorism Preparedness	215,043.00	-	-	-	162,769.00	52,274.00	
NJTRAN, Trade NJ Transit	813,432.52	-	-	-	724,170.32	89,262.20	
NJDOL, Trade Vocational Rehab	53,361.00	-	-	-	2,200.50	51,160.50	
NIDL&PS, State Incentive Program (PS)	355,170.00	-	-	-	170,932.00	184,238.00	
NJDH, CIACC	(5.00)	-	-	-	-	(5.00)	
NJHT, Howell Farm - Curator	7,200.00	-	-	-	7,200.00	-	
NJDHS, Human Services Advisory Council	-	-	-	-	(113.41)	113.41	
NJDHS, Personal Assistance Program	-	-	-	-	(126,185.00)	126,185.00	
NJIJC, Family Courts CBS	375,498.00	-	-	-	10,000.00	375,498.00	
NJDCA, Services to the Disabled	10,000.00	-	-	-	84,797.00	204,668.00	
NJIJC, Family Courts, CBS	289,465.00	-	-	-	-	26,222.00	
NIDL&PS, JABG Juvenile Accountability	26,222.00	-	-	-	-	384,850.00	
NJDOS, PARIS	384,850.00	-	-	-	-	384,850.00	
NJDH&SS, Comprehensive Alcohol	-	-	-	-	(36,492.00)	36,492.00	
NJGOVCO, Municipal Alliance	384,496.00	-	-	-	318,544.00	65,952.00	
NJDH&SS, Area Plan Grant	69,968.05	-	-	-	(92,377.35)	162,345.40	
NJDMVA, Veterans Transportation	10,000.00	-	-	-	10,000.00	-	
NJDHS, Services to the Homeless	30,242.00	-	-	-	22,196.00	8,046.00	
NJDCA, CSBG	1,990.00	-	-	-	1,990.00	-	
NIDL&PS, Little People Safety Grant	4,413.30	-	-	-	-	4,413.30	
NJDOL, Work Verification	63,718.00	-	-	-	53,166.00	10,552.00	
NJDOL, Workfirst	3,511,983.00	-	-	-	3,184,860.00	327,123.00	
NJDOL, Workfirst Development	225,943.00	-	-	-	-	225,943.00	
NJDOL, Workfirst Development	-	15,000.00	-	15,000.00	15,000.00	-	
NJDCA, Weatherization #08-2227	175,853.00	-	-	-	175,853.00	-	
NJDCA, Weatherization #08-1890	246,246.00	157,395.00	-	157,395.00	362,940.00	40,701.00	

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
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SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)

Grant	2009 Budget Revenues					Received	Balance December 31, 2009
	Balance December 31, 2008	Adopted Budget	Special Item by 40A: 4-87	Budget after Modification	Cancellations		
NIDOT, Supportive Regional Highway Plan	65,618.00	-	-	-	-	25,808.50	39,809.50
NIDOT, Supportive Regional Transit Plan	60,547.00	-	-	-	-	28,538.57	32,008.43
NJHT, Upper Bellemont Farm	48,750.00	-	-	-	-	-	48,750.00
USDA/RU, Asian Tiger Mosquito Project	31,947.58	-	-	-	-	3,761.03	28,186.55
NJHT, Abbott Farm	10,000.00	-	-	-	-	-	10,000.00
NIDL&PS, MINTF Narcotic Task Force	36,693.00	-	-	-	-	36,693.00	-
NIDL&PS, Gun Violence Adult	48,936.00	-	-	-	-	48,936.00	-
NIDL&PS, Anti Gang Initiative	175,813.00	-	-	-	-	175,813.00	-
NIDL&PS, Homeland Security	820,656.00	-	-	-	-	94,509.25	726,146.75
NIDHSS, LINGS Bioterrorism Preparedness	470,116.00	4,000.00	-	4,000.00	-	460,221.52	13,894.48
NIDL&PS, State Incentive Program (MI)	24,113.00	-	-	-	-	-	24,113.00
NIDOT, Capital Transportation Program	2,852,000.00	-	-	-	-	-	2,852,000.00
NIDOT, Discretionary Aid	100,000.00	-	-	-	-	-	100,000.00
NIDOL, WIA - Adult	411,508.00	-	-	-	-	267,804.00	143,704.00
NIDOL, WIA - Youth	171,314.00	-	-	-	-	171,314.00	-
NIDOL, WIA - Dislocated Workers	450,484.00	-	-	-	-	450,484.00	-
NIDCA, Weatherization #090505	-	549,109.00	-	549,109.00	-	192,188.00	356,921.00
NIDCA, Weatherization #090169	-	132,427.00	-	132,427.00	-	132,427.00	-
NIDCA, Weatherization #090543	-	383,746.00	-	383,746.00	-	134,311.00	249,435.00
NISCA, NJ State Council on the Arts	-	86,654.00	15,292.00	101,946.00	-	85,787.00	16,159.00
NISHC, NJ Arts Historical Comm.	-	14,525.00	10,458.00	24,983.00	-	19,986.40	4,996.60
NIDL&PS, VOCA Victim Witness Advocacy	-	171,846.00	-	171,846.00	-	-	171,846.00
NIDL&PS, Project Vision	-	43,750.00	-	43,750.00	43,750.00	-	-
NIDL&PS, Body Armor, Prosecutor	-	5,329.00	-	5,329.00	-	5,329.03	(0.03)
NIDL&PS, Body Armor, Sheriff	-	13,055.00	-	13,055.00	-	13,055.48	(0.48)
NIDL&PS, Body Armor, Jail	-	26,480.00	-	26,480.00	-	26,480.19	(0.19)
NIDH&SS, Right to Know	-	13,247.00	-	13,247.00	-	9,935.25	3,311.75
NIDL&PS, Insurance Fraud	-	250,000.00	-	250,000.00	-	173,113.00	76,887.00
NIDL&PS, Community Justice	-	60,000.00	-	60,000.00	-	-	60,000.00
DVRPC, Region Wide Planning GIS	-	30,000.00	20,000.00	50,000.00	-	-	50,000.00
NIDL&PS, SANE / SART (VS-32-08)	-	55,541.00	-	55,541.00	-	43,292.85	12,248.15
NIDH&SS, Healthy Adolescent	-	70,000.00	-	70,000.00	-	70,000.00	-
NITRANS, JARC- Job Access	-	148,941.00	-	148,941.00	-	-	148,941.00
NIDEP, CEHA - County Environmental Health	-	161,700.00	-	161,700.00	-	77,082.70	84,617.30
NIDH&SS, LINGS - Bioterrorism Preparedness	-	459,331.00	30,000.00	489,331.00	-	-	489,331.00
NITRANS, Community Shuttle	-	30,000.00	-	30,000.00	-	-	30,000.00
NITRANS, N J Transit	-	1,126,333.00	-	1,126,333.00	-	588,815.04	537,517.96

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND

SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)

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Grant	2009 Budget Revenues				Balance December 31, 2008	Balance December 31, 2009
	Adopted Budget	Special Item by 40A: 4-87	Budget after Modification	Cancellations		
NJDHS, TRADE - SSBG	573,727.00	-	573,727.00	-	504,015.00	69,712.00
NIDL&PS, State Incentive Program (PS)	361,222.00	-	361,222.00	-	76,809.14	284,412.86
NJDHS, CIACC / Youth Incentive Program	145,184.00	37,243.00	182,427.00	-	182,427.00	-
NJHT, Howell farm, Curator	29,880.00	-	29,880.00	-	29,880.00	-
OIT, 911 Coordinator	25,000.00	-	25,000.00	-	25,000.00	-
NJDHS, Human Services Advisory Council	67,508.00	-	67,508.00	-	67,508.00	-
NJDHS, Personal Assistance Services	536,188.00	-	536,188.00	-	536,188.00	-
NJJJC, State Community Partnership	379,253.00	-	379,253.00	-	-	379,253.00
NJDCA, Services to the Disabled	15,000.00	-	15,000.00	-	15,000.00	-
NJJJC, Family Courts - CBS	206,715.00	-	206,715.00	-	-	206,715.00
NIDL&PS, JABG - Juvenile Accountability	27,070.00	-	27,070.00	-	-	27,070.00
NJDOS, PARIS	-	611,025.00	611,025.00	-	305,512.00	305,513.00
NJDH&SS, Comprehensive Alcohol Program	803,302.00	-	803,302.00	-	803,302.00	-
NIGOVCO, Municipal Alliance	432,525.00	-	432,525.00	-	132,034.00	300,491.00
NJDH&SS, Area Plan Grant	1,343,204.00	849,650.00	2,192,854.00	-	2,012,880.00	179,974.00
NJDH&SS, ARRA, Nutrition Funds	106,943.00	5,629.00	112,572.00	-	221,644.38	(109,072.38)
NIDMVA, Veterans Transportation	-	15,000.00	15,000.00	-	-	15,000.00
NJDHS, Services to the Homeless	420,969.00	81,250.00	502,219.00	-	405,969.00	96,250.00
NJDCA, COUNTY/SHARE, Vehicle Wash	-	30,227.00	30,227.00	-	-	30,227.00
NJDCA, CSBG	251,831.00	5,970.00	257,801.00	-	152,247.44	105,553.56
NIDL&PS, Little People Safety Grant	33,834.00	-	33,834.00	-	16,275.00	17,559.00
NJDH&SS, Farmers Market Nutrition Program	3,000.00	-	3,000.00	-	3,000.00	-
NIDOL, WorkFirst	-	4,549,075.00	4,549,075.00	-	-	4,549,075.00
NIDL&PS, Victim Witness Advocacy - Suppl	59,640.00	-	59,640.00	-	59,640.00	-
DVRPC, Supportive Regional Highway Plan	-	32,206.00	32,206.00	-	-	32,206.00
NICFH, Historic Preservation - Bathhouse	10,000.00	-	10,000.00	-	10,000.00	-
DVRPC, Supportive Regional Transit Plan	-	27,239.00	27,239.00	-	-	27,239.00
USDA/RU, Asian Tiger Mosquito Project	158,611.00	-	158,611.00	-	158,611.00	-
NIDL&PS, Gun Violence Grant - Adult	40,483.00	-	40,483.00	-	40,483.00	-
NIDL&PS, Multi- Jurisdictional Gang, Gun	-	73,207.00	73,207.00	-	-	73,207.00
NJDCA, SHARE - Weights and Measures	-	23,857.00	23,857.00	-	-	23,857.00
NIDL&PS, SANE/SART (VS32-09)	-	67,655.00	67,655.00	-	-	67,655.00
NJOHS&P, Homeland Security	-	759,142.00	759,142.00	-	-	759,142.00
NIDL&PS, State Incentive Program (MI)	18,061.00	-	18,061.00	-	-	18,061.00
NJJJC, JDAL - Juvenile Detention Alter	80,000.00	-	80,000.00	-	80,000.00	-
NJDCA, ARRA, CSBG	-	442,050.00	442,050.00	-	154,717.00	287,333.00
NIDL&PS, Special Needs Shelter	-	21,400.00	21,400.00	-	-	21,400.00
NIDOT, Capital Transportation Program	2,856,000.00	-	2,856,000.00	-	-	2,856,000.00
NIDOT, Discretionary Aid	-	500,000.00	500,000.00	-	-	500,000.00

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND

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SCHEDULE OF FEDERAL AND STATE GRANT FUNDS RECEIVABLE (CONTINUED)

Grant	Balance December 31, 2008	2009 Budget Revenues				Cancellations	Received	Balance December 31, 2009
		Adopted Budget	Special Item by 40A: 4-87	Budget after Modification				
NJDOT, Capital Transportation Program - 1995	-	530,000.00	-	530,000.00	-	-	530,000.00	
NJDOT, County Bridge Initiative	-	-	1,000,000.00	1,000,000.00	-	-	1,000,000.00	
NJDCA, Weatherization #090565	-	310,357.00	-	310,357.00	-	108,624.00	201,733.00	
NJDCA, ARRA, Weatherization #968500	-	-	2,000,000.00	2,000,000.00	-	700,000.00	1,300,000.00	
NJDCA, Weatherization #090675	-	-	228,001.00	228,001.00	-	79,800.00	148,201.00	
NJDOL, WIA - Adult	-	-	526,767.00	526,767.00	-	-	526,767.00	
NJDOL, WIA - Youth	-	-	711,206.00	711,206.00	-	561,421.00	149,785.00	
NJDOL, WIA - Dislocated Workers	-	-	752,585.00	752,585.00	-	63,606.00	688,979.00	
NJDOL, Summer Heat	-	125,031.00	-	125,031.00	-	19,103.00	105,928.00	
NJDOL, ARRA, WIA - Adult	-	343,202.00	-	343,202.00	-	30,703.00	312,499.00	
NJDOL, ARRA, WIA - Youth	-	274,347.00	-	274,347.00	-	820,004.00	(545,657.00)	
NJDOL, ARRA, WIA - Dislocated Workers	-	786,697.00	-	786,697.00	-	67,119.00	719,578.00	
NJDOL, ARRA, WIA - Youth - Out of School	-	445,507.00	-	445,507.00	-	-	445,507.00	
NJDOL, ARRA, WIA - Youth - In School	-	297,008.00	-	297,008.00	-	-	297,008.00	
	\$ 25,999,092.10	\$ 16,105,679.00	\$ 13,575,075.00	\$ 29,680,754.00	\$ 43,750.00	\$ 21,521,196.30	\$ 34,114,899.80	

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COUNTY OF MERCER, NEW JERSEY
 FEDERAL AND STATE GRANT FUND
 SCHEDULE OF APPROPRIATED RESERVES
 FOR FEDERAL AND STATE GRANTS

Grant	Balance December 31, 2008	2009 Budget	Appropriated by 40A-4.87	Budget After Modification	Expended	Encumbrances Payable	Transferred from Encumbrances	Paid or Charged	Cancelled	Balance December 31, 2009
NJ Council on the Arts, Capital City Initiative	\$ -	\$ -	\$ -	\$ -	9,138.00	\$ -	9,138.00	\$ -	\$ -	\$ -
NJDHS, Kids Learn to Earn / EYES	165,502.72	-	-	-	360.57	-	-	360.57	-	165,142.15
USDHUD, Economic Develop Initiative Sr Center	257,432.00	-	-	-	-	-	-	-	-	257,432.00
NJDHS, Services to the Homeless	3,000.00	-	-	-	-	-	-	-	-	3,000.00
NJDOL, Work First	49,558.00	-	-	-	-	-	-	-	-	49,558.00
NJ Transit TRADE	-	-	-	-	-	69.99	69.99	-	-	-
NJD&PS, State Incentive Program (PS)	-	-	-	-	210.00	375.00	210.00	-	-	3,176.00
NJ Historical Comm, Howell Living Farm	-	-	-	-	-	-	-	-	-	503.15
NJDHS, TRADE - SSBG	3,176.00	-	-	-	-	-	-	-	-	604.01
NJJC, State/Community Partnership	503.15	-	-	-	-	206.00	206.00	-	-	604.01
NJGOVCO, Municipal Alliance	604.01	-	-	-	-	60.00	60.00	-	-	-
NJDH&SS, Area Plan Grant, Title III	-	-	-	-	-	-	-	-	-	30,148.35
NJDOL, Work First	30,148.35	-	-	-	-	-	-	-	-	2,135.16
CJPL, EM - Jersey Light	2,135.16	-	-	-	-	-	-	-	-	1,275.00
NJDOL, Workforce Investment Act	1,274.92	-	-	-	1,275.00	-	473,432.20	1,275.00	(0.08)	0.00
NJ Transit, Street Scape - Cass St	-	-	-	-	389,276.04	84,156.16	-	-	-	142.00
NJD&PS, Body Armor - Sheriff	142.00	-	-	-	-	-	-	-	-	352.00
DVPC, Region-Wide Transportation	352.00	-	-	-	-	-	-	-	-	44,902.49
NJDEP, Water Quality Management	10,000.00	-	-	-	10,000.00	-	-	10,000.00	-	14,066.00
NJ Transit, TRADE	44,902.49	-	-	-	-	-	-	-	-	0.00
NJDHS, Title XX, SSBG	14,066.00	-	-	-	499.00	-	-	499.00	(0.58)	661.71
NJD&PS, State Incentive Program (PS)	498.42	-	-	-	-	-	-	-	-	12,938.91
NJDHS, Youth Incentive Program	661.71	-	-	-	30,640.00	1,277.50	11,235.00	20,682.50	-	-
NJ Historical Comm, Howell Living Farm	33,621.41	-	-	-	-	60.00	60.00	-	-	-
NJDHS, HSAC	-	-	-	-	441.00	441.00	-	-	-	-
NJD&PS, JAIBG	1,636.17	-	-	-	-	-	-	-	-	1,636.17
NJJC, State/Community Partnership	26,986.68	-	-	-	-	-	-	-	-	26,986.68
NJDOL, Workfirst	-	-	-	-	-	-	-	-	-	-
NJDCA, CSBG	-	-	-	-	-	128.00	128.00	-	-	-
NJOEM, EM - Cert Training	374.03	-	-	-	375.00	-	-	375.00	(0.97)	0.00
NJDOL, Workforce Investment Act	13.11	-	-	-	34.36	41.64	60.94	15.06	(1.95)	0.00
NJ Council on the Arts	6,868.26	-	-	-	23,325.02	1,931.72	27,256.74	-	-	6,868.26
USDJ, Megan's Law	0.91	-	-	-	-	-	-	-	0.91	-
NJD&PS, Community Justice Program	911.27	-	-	-	911.27	-	-	911.27	-	-
NJDEP, Water Quality Management	10,000.00	-	-	-	10,000.00	-	-	10,000.00	-	-
NJDEP, County Environmental Health	274.33	-	-	-	-	896.86	896.86	-	-	274.33
NJHT, Nosh Hunt House	842,191.02	-	-	-	358,727.04	483,463.96	115.00	842,191.00	-	0.02
NJ Transit, TRADE	27,538.39	-	-	-	-	-	-	-	-	27,538.39
NJDHS, Title XX, SSBG	10,698.34	-	-	-	-	-	-	-	-	10,698.34
NJD&PS, State Incentive Program (PS)	183.31	-	-	-	183.00	-	-	183.00	0.31	0.00
NJDHS, Human Services Advisory Council	15.17	-	-	-	14.00	-	-	14.00	1.17	-
NJDHS, Personal Attendant	35,628.75	-	-	-	-	-	-	-	-	35,628.75
NJJC, State/Community Partnership	12,968.49	-	-	-	-	-	-	-	-	12,968.49
NJDARM, Paris Grant	29,938.77	-	-	-	-	-	-	-	-	29,938.77
NJDH&SS, Area Plan Grant, Title III	374,924.90	-	-	-	-	-	0.09	(0.09)	(3.69)	374,928.68
NJDOL, Workfirst	22.54	-	-	-	22.00	-	-	22.00	-	0.54
NJDHS, Services to the Homeless	5,407.92	-	-	-	5,407.92	-	-	5,407.92	-	-
NJDCA, Community Services Block Grant	1.12	-	-	-	-	-	-	-	-	1.12
NJD&PS, Little People Safety Grant	0.62	-	-	-	-	-	-	-	0.62	-
NJDHS, Safe Haven Infant Program	10,000.00	-	-	-	-	-	-	-	-	10,000.00
NJDOL, Workforce Development	0.72	-	-	-	-	-	-	-	-	0.72
DVPC, Restriping Program	2,263.31	-	-	-	-	-	-	-	-	2,263.31
NJD&PS, EM - Homeland Security	32,039.57	-	-	-	-	-	-	-	-	32,039.57
NJD&PS, CERT - Community Response	514.22	-	-	-	516.00	-	-	516.00	(1.78)	0.00
NJDOL, Workforce Investment Act	754.98	-	-	-	28,804.49	1,957.51	30,007.84	754.16	-	0.82
NJDCA, Weatherization #063829	5,110.41	-	-	-	5,110.41	962.59	962.59	5,110.41	-	-

COUNTY OF MERCER, NEW JERSEY

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FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR FEDERAL AND STATE GRANTS (CONTINUED)

Grant	Balance December 31, 2008	2009 Budget	Appropriated by 40A:4-87	Budget After Modification	Expended	Encumbrances Payable	Transferred from Encumbrances	Paid or Charged	Cancelled	Balance December 31, 2009
NIDCA, Weatherization #05380800	-	-	-	-	-	175.00	175.00	-	-	-
NJ Council on the Arts	-	-	-	-	250.00	-	250.00	-	-	-
Correction Education Program	11,380.75	-	-	-	253.29	-	253.29	-	-	11,380.75
NIDL&PS, Victims of Crimes	15,544.45	-	-	-	-	-	-	-	-	15,544.45
NIDL&PS, Body Armor - Sheriff	345.10	-	-	-	-	-	-	-	-	345.10
DVPC, Region Wide Transportation	-	-	-	-	36,182.67	-	36,182.67	-	-	-
NIDL&PS, Sexual Assault Nurse Examiner	3,827.52	-	-	-	-	-	-	25.68	-	3,827.52
NIDH&SS, Healthy Adolescents	25.68	-	-	-	25.68	-	-	-	-	-
CEHA Environmental Health	1,400.18	-	-	-	-	4,412.76	4,412.76	-	-	1,400.18
LINCS Health Grant	63,496.20	-	-	-	-	2,553.66	2,553.66	-	-	63,496.20
NJ Transit, TRADE	19,915.86	-	-	-	-	45.76	45.76	-	-	19,915.86
NIDHS, Title XX, SSBG	19,701.25	-	-	-	-	-	-	-	-	19,701.25
NIDOL, Vocational Rehab Training	0.59	-	-	-	-	-	-	-	0.59	-
NIDL&PS, State Incentive Program (PS)	0.46	-	-	-	-	-	-	-	0.46	-
CIACC Youth Incentive	605.66	-	-	-	-	-	-	-	-	605.66
NIDHS, Human Services Advisory Council	157.85	-	-	-	-	894.90	894.90	-	-	157.85
Disability and Aging	56,668.22	-	-	-	-	-	-	-	-	56,668.22
NIDHS, Personal Attendant	44,390.56	-	-	-	-	-	-	-	-	44,390.56
NJJC, State/Community Partnership	7,800.06	-	-	-	4,736.60	372.50	9,032.85	(3,923.75)	-	11,723.81
NIDHS, Services for the Disabled	2,346.98	-	-	-	-	790.00	790.00	-	-	2,346.98
NIDHS, Family Court	83,958.00	-	-	-	-	-	-	-	-	83,958.00
NIDH, JJC, JABG	0.38	-	-	-	-	-	-	0.38	-	-
NIDARM, Paris Grant	70,391.79	-	-	-	389,256.64	-	389,256.64	-	-	70,391.79
NIDH&SS, Comprehensive Alcohol	17,979.71	-	-	-	-	150.00	150.00	-	-	17,979.71
NJ Governor's Council, Municipal Alliance	4,295.71	-	-	-	-	-	-	-	-	4,295.71
NIDH&SS, Area Plan Grant, Title III	171,053.58	-	-	-	-	509.09	509.09	-	-	171,053.58
NIDHS, Services to the Homeless	19,938.39	-	-	-	-	11,343.73	11,343.73	-	-	19,938.39
NIDOL, Workforce Development	16,050.60	-	-	-	323,436.00	2,847.00	326,282.54	0.46	-	16,050.14
NIDOL, Workforce Investment Board	1,583.03	-	-	-	6.42	68,073.61	68,073.61	0.39	-	1,583.03
NIDOL, Federal Bullet Proof Vest Program	468.25	-	-	-	7,274.72	58.29	5,857.81	1,475.20	-	468.25
DVRPC, Restriping Program	204,426.24	-	-	-	-	-	-	-	-	204,426.24
Sexual Assault SANE/ SART	138.51	-	-	-	-	-	-	-	-	138.51
NIDL&PS, EM - Homeland Security	97,058.43	-	-	-	120,478.41	-	23,420.00	97,058.41	-	0.02
NIDL&PS, CERT - Community Response	2,747.00	-	-	-	(5.00)	-	-	(5.00)	-	2,752.00
NIDL&PS, State Incentive Program (MI)	80.27	-	-	-	75.00	-	75.00	-	-	80.27
NJ Council on the Arts	37,218.74	-	-	-	375.00	250.00	625.00	-	-	-
NIDCA, Weatherization #071467	1.11	-	-	-	37,275.92	1,249.08	1,305.49	37,219.51	(0.77)	(0.00)
NIDL&PS, Megan's Law	1.11	-	-	-	-	-	-	-	-	1.11
NISHC, NJ Arts Historical Commission	218.00	-	-	-	218.00	-	-	218.00	-	-
NIDOL, Correction Education Program	6,716.64	-	-	-	-	-	-	-	-	6,716.64
NIDL&PS, VOCA Victims of Crimes Act	22,490.00	-	-	-	-	-	-	-	-	22,490.00
NIDL&PS, Body Armor - Sheriff	211.60	-	-	-	-	-	-	-	-	211.60
NIDL&PS, Serious Traffic Accident Response	2,243.78	-	-	-	-	-	446.77	(446.77)	-	2,243.78
NIDCA, Smart Growth	-	-	-	-	62,351.00	-	51,433.28	10,917.72	-	0.46
NJTRANS, JARC- Job Access	10,918.18	-	-	-	-	-	-	-	-	10,918.18
Friends of Wildlife Center	0.64	-	-	-	-	-	-	-	-	0.64
NIDEP, CEHA - County Environmental Health	1,628.29	-	-	-	7.24	215.00	222.24	-	-	1,628.29
NIDH&SS, LINCS - Bioterrorism Preparedness	92,384.39	-	-	-	192.42	2,420.40	2,420.40	192.42	-	92,191.97
NJ Transit, Trade NJ Transit	98,380.65	-	-	-	13,295.64	7,653.36	20,949.00	-	-	98,380.65
NIDHS, Trade SSBG	3.00	-	-	-	-	-	-	-	-	3.00
NIDHS, CIACC	2,204.01	-	-	-	-	-	-	-	-	2,204.01
NIDHS, Human Services Advisory Council	3,389.46	-	-	-	-	-	-	-	-	3,389.46
NIDHS, Personal Assistance Services	107,346.84	-	-	-	2,572.00	-	-	2,572.00	-	104,774.84
NJJC, State Community Partnership	34,301.86	-	-	-	7,359.75	210.00	1,091.25	6,478.50	-	28,023.36
NJJC, Family Counts CBS	4,643.00	-	-	-	-	-	-	-	-	4,643.00
NJDA&RM, Paris Grant	265,774.39	-	-	-	102,811.08	339,057.96	351,505.88	90,363.16	-	175,411.23

COUNTY OF MERCER, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR FEDERAL AND STATE GRANTS (CONTINUED)

Grant	Balance December 31, 2008	2009 Budget	Appropriated by 40A, 4-87	Budget After Modification	Expended	Encumbrances Payable	Transferred from Encumbrances	Paid or Charged	Cancelled	Balance December 31, 2009
NIDH&SS, Comprehensive Alcohol Program	22,867.86	-	-	-	-	55.49	55.49	-	-	22,867.86
NI GovCouncil/Municipal Alliance	32,665.01	-	-	-	-	54.56	54.56	-	-	32,665.01
NIDH&SS, Area Plan Grant	524,576.64	-	-	-	337.65	333.20	1,455.80	(784.95)	-	525,361.59
NIDHS, Services to the Homeless	6,134.45	-	-	-	-	791.00	791.00	-	-	6,134.45
NIDCA, COUNT, Shared Services	162,655.88	-	-	-	103,910.86	-	-	103,910.86	-	58,745.02
NIDCA, CSBG	0.14	-	-	-	-	-	-	-	0.14	-
NIDL&PS, Little People Safety Grant	5,348.49	-	-	-	-	-	-	-	-	5,348.49
NIDCA, Weatherization #071722	90,007.53	-	-	-	207,549.10	545.90	118,088.09	90,006.91	-	0.62
NIDOL, TANF - Work Verification	536.10	-	-	-	556.00	-	-	556.00	-	0.00
NIDOL, WorkFirst	298,514.56	-	-	-	1,843,612.13	203,051.12	1,843,980.95	202,682.30	-	95,832.26
NIDOL, Workforce Learning Link	153,878.95	-	-	-	18,506.23	13,763.34	13,885.00	18,384.57	-	135,494.38
NIDOT, Transportation and Comm Develop	-	-	-	-	32,487.41	2,886.96	35,374.37	-	-	17,969.20
USDI, Federal Bullet Proof Vest Program	17,969.20	-	-	-	646.25	-	646.25	3,000.00	-	-
NIDEP, Green Communities Grant	3,000.00	-	-	-	3,000.00	-	-	-	-	180,796.06
NIDL&PS, EM - Homeland Security	395,808.05	-	-	-	280,754.24	125,787.75	191,530.00	215,011.99	-	7,314.30
NIDL&PS, State Incentive Program (MI)	7,329.87	-	-	-	1,232.10	-	1,216.53	15.57	-	5.00
NIDL&PS, Sheriff ID Program	5.00	-	-	-	-	-	-	-	-	729,567.00
USFAA, FAA, Rehabilitation	729,567.00	-	-	-	1,681,132.76	929,634.21	2,610,766.97	1,521,207.64	-	701,792.36
NIDOT, Annual Transportation Program	2,223,000.00	-	-	-	1,485,323.49	35,884.15	1,055.36	(0.36)	-	(0.00)
NIDOL, WIA, Adult	120,495.73	-	-	-	86.00	969.00	70,344.88	103,838.75	-	16,656.98
NIDOL, WIA, Youth	21,138.25	-	-	-	150,985.35	23,198.28	52.97	21,138.03	-	0.00
NIDOL, WIA, Dislocated Worker	1,685.69	-	-	-	21,191.00	-	-	1,685.38	-	0.00
NI Council on the Arts	13,547.00	-	-	-	12,780.27	766.73	16,798.62	13,547.00	-	(0.00)
NIDL&PS, Megan's Law	-	-	-	-	1,375.00	500.00	1,875.00	-	-	-
NISHC, NJ Arts Historical Comm.	23,600.10	-	-	-	9,761.00	-	-	9,761.00	-	13,839.10
NIDOL, Correction Education Program	43,750.00	-	-	-	-	43,750.00	-	43,750.00	-	5,940.00
NIDL&PS, Project Vision	5,940.00	-	-	-	-	-	-	13,377.00	-	506.00
NIDL&PS, Body Armor - Prosecutor	13,883.00	-	-	-	12,103.00	1,274.00	-	-	-	27,983.80
NIDL&PS, Body Armor - Sheriff	27,983.80	-	-	-	3,311.75	-	-	3,311.75	-	-
NIDL&PS, Body Armor - Corrections	3,311.75	-	-	-	18,870.00	-	-	18,870.00	-	-
NIDL&PS, Right To Know	18,870.00	-	-	-	10,995.00	-	-	9,978.05	-	-
NIDL&PS, Insurance Fraud	9,978.05	-	-	-	30,000.00	-	1,016.95	30,000.00	-	-
DVRPC, Region Wide Planning	30,000.00	-	-	-	-	-	-	-	-	-
NIDL&PS, SANE/SART	1,392.45	-	-	-	11,426.00	-	-	11,426.00	-	1,392.45
NIDL&PS, JAG Byrne Justice Assistance	11,426.00	-	-	-	2,776.31	-	-	40.00	-	-
NIDH&SS, Healthy Adolescents	41.35	-	-	-	148,912.00	-	2,736.31	148,912.00	1.35	-
NJTRANS, JARC - Job Access	-	148,912.00	-	148,912.00	-	-	-	-	-	-
NIDEP, CEHA - County Environmental Health	3,487.45	-	-	-	2,309.34	197.12	2,245.54	260.92	-	3,226.53
NIDH&SS, LINC'S - Bioterrorism Preparedness	52,274.16	-	-	-	1,244.04	-	1,244.04	-	-	52,274.16
NIDH&SS, MRC - Capacity Building	8,183.00	-	-	-	1,017.00	-	1,017.00	-	-	8,183.00
NJTRAN, Trade NJ Transit	14,195.95	-	-	-	(41,208.73)	-	-	(41,208.73)	-	55,404.68
NIDHS, Trade SSBG	96,630.75	-	-	-	139,937.40	-	-	96,041.40	-	589.35
NIDOL, Trade Vocational Rehab	53,361.00	-	-	-	60,332.96	-	43,896.00	60,332.96	-	53,361.00
NIDL&PS, State Incentive Program (PS)	242,847.00	-	-	-	466.77	-	-	(26.58)	-	182,514.04
NIDHS, CIACC	3,003.48	-	-	-	1,329.54	-	493.35	399.38	-	3,030.06
NIDHS, Human Services Advisory Council	465.54	-	-	-	108,807.96	66.84	997.00	36,637.05	-	66.16
NIDHS, Personal Assistance Program	162,627.09	-	-	-	78,202.01	7,220.77	72,170.91	56,393.70	-	125,990.04
NJJJC, Family Courts CBS	85,989.93	-	-	-	211,779.75	2,064.00	129,046.75	84,797.00	-	56,960.85
NJJJC, Family Courts CBS	84,797.00	-	-	-	13,884.00	-	-	13,884.00	-	0.00
NIDOS, PARIS	734,136.93	-	-	-	275,003.53	195,930.57	90.00	470,844.10	0.36	263,292.83
NIDH&SS, JABG Juvenile Accountability	13,884.36	-	-	-	54,000.50	137.84	87,426.77	(33,288.43)	-	36,599.72
NIDH&SS, Comprehensive Alcohol	3,311.29	-	-	-	212,627.63	19,822.00	219,201.01	13,248.62	-	46,130.29
NJGOVCO, Municipal Alliance	59,378.91	-	-	-	670,317.35	-	167,150.09	503,167.26	-	241,752.45
NIDH&SS, Area Plan Grant	744,919.71	-	-	-	-	-	-	-	-	7,500.00
NIDMVA, Veterans Transportation	7,500.00	-	-	-	-	-	-	-	-	-

COUNTY OF MERCER, NEW JERSEY
 FEDERAL AND STATE GRANT FUND
 SCHEDULE OF APPROPRIATED RESERVES
 FOR FEDERAL AND STATE GRANTS (CONTINUED)

Grant	Balance December 31, 2008	2009 Budget	Appropriated by 40A:4-87	Budget After Modification	Expended	Encumbrances Payable	Transferred from Encumbrances	Paid or Charged	Cancelled	Balance December 31, 2009
NIDHS, Services to the Homeless	4.72	-	-	-	28,682.95	-	36,725.00	(8,042.05)	-	8,046.77
NIDCA, CSBG	1,489.99	-	-	-	15,301.00	-	13,810.92	1,490.08	-	0.00
NIDL&PS, Little People Safety Grant	4,413.30	-	-	-	520.00	-	-	520.00	-	3,893.30
NIDH&SS, Farmers Market Nutrition Program	-	-	-	-	1,901.95	-	1,901.95	-	-	-
NIDOL, Work Verification	49,581.96	-	-	-	41,081.69	-	8.00	41,073.69	-	8,508.27
NIDOL, Workfirst	1,668,604.95	-	-	-	2,319,858.34	140,177.00	942,506.83	1,517,528.51	-	151,076.44
NIDOL, Workfirst Development	200,817.29	-	-	-	103,306.85	-	-	103,306.85	-	97,510.44
NIDOL, Workforce Investment Board	-	15,000.00	-	15,000.00	13,302.88	11.58	-	13,314.46	-	1,685.54
NIDCA, Weatherization #08-2227	175,853.00	-	-	-	139,091.08	8,421.98	-	147,513.06	-	28,339.94
NIDCA, Weatherization #08-1890	310,736.09	-	-	-	450,093.08	8,989.84	1,024.73	458,058.19	-	10,072.90
NIDCA, Clean Energy #08-0815	37,617.09	157,395.00	-	157,395.00	32,539.86	3,113.24	4,985.52	30,667.58	-	6,949.51
NIDOT, Supportive Regional Highway Plan	65,618.00	-	-	-	2,000.00	-	2,000.00	-	-	65,618.00
HISTRUST, Historic Preservation Bathhouse	60,547.00	-	-	-	28,538.57	-	-	28,538.57	-	32,008.43
NIDOT, Supportive Regional Transit Plan	48,750.00	-	-	-	-	-	-	-	-	48,750.00
NHT, Upper Bellemont Farm	25,530.97	-	-	-	4,839.42	-	3,475.72	1,359.70	-	24,171.27
USDA/ARU, Asian Tiger Mosquito Project	50,000.00	-	-	-	-	-	-	-	-	50,000.00
NHT, Abbott Farm	35,710.46	-	-	-	36,692.43	-	982.54	35,709.89	-	180.00
NIDL&PS, MINTF Narcotic Task Force	119,465.81	-	-	-	175,085.00	548.00	56,347.19	119,285.81	-	609,893.51
NIDL&PS, Anti Gang Initiative	820,656.00	-	-	-	206,742.29	4,020.20	-	210,762.49	-	12,940.39
NIDL&PS, Homeland Security	24,113.00	-	-	-	316,024.21	26,833.98	-	342,858.19	-	24,033.00
NIDL&PS, State Incentive Program (MI)	2,852,000.00	4,000.00	-	4,000.00	80.00	-	-	80.00	-	2,852,000.00
NIDOT, Capital Transportation Program	100,000.00	-	-	-	-	-	-	-	-	100,000.00
NIDOT, Discretionary Aid	21,681.62	-	-	-	-	-	-	-	-	21,681.62
NIDOL, WIA - Adult	240,162.23	-	-	-	-	-	-	-	-	240,162.23
NIDOL, WIA - Youth	305,634.20	-	-	-	-	-	-	-	-	305,634.20
NIDOL, WIA - Dislocated Workers	-	549,109.00	-	549,109.00	57,755.22	122.80	-	57,878.02	-	491,230.98
NIDCA, Weatherization #090505	-	132,427.00	-	132,427.00	1,332.15	92.97	-	1,425.12	-	131,001.88
NIDCA, Weatherization #090169	-	383,746.00	-	383,746.00	347,811.37	1,370.08	-	349,181.45	-	34,564.55
NIDCA, Weatherization #090543	-	86,654.00	15,292.00	101,946.00	62,481.53	10,450.00	-	72,931.53	-	29,014.47
NISCA, NJ State Council on the Arts	-	14,525.00	10,458.00	24,983.00	10,907.00	3,618.00	-	14,525.00	-	10,458.00
NISHC, NJ Arts Historical Comm.	-	171,846.00	-	171,846.00	59,494.00	-	-	59,494.00	-	112,352.00
NIDL&PS, VOCA Victim Witness Advocacy	-	43,750.00	-	43,750.00	-	-	-	-	43,750.00	-
NIDL&PS, Project Vision	-	5,329.00	-	5,329.00	-	-	-	-	-	5,329.00
NIDL&PS, Body Armor, Prosecutor	-	13,055.00	-	13,055.00	-	-	-	-	-	13,055.00
NIDL&PS, Body Armor, Sheriff	-	26,480.00	-	26,480.00	-	-	-	-	-	26,480.00
NIDL&PS, Body Armor, Jail	-	13,247.00	-	13,247.00	-	-	-	-	-	13,247.00
NIDH&SS, Right to Know	-	250,000.00	-	250,000.00	37,605.00	-	-	37,605.00	-	212,395.00
NIDL&PS, Insurance Fraud	-	60,000.00	-	60,000.00	30,000.00	-	-	30,000.00	-	30,000.00
NIDL&PS, Community Justice	-	30,000.00	20,000.00	50,000.00	30,000.00	-	-	30,000.00	-	20,000.00
DVRPC, Region Wide Planning GIS	-	111,082.00	-	111,082.00	68,661.96	566.87	-	69,228.83	-	197.17
NIDL&PS, SANE / SART (VS-32-08)	-	70,000.00	-	70,000.00	12,604.06	-	-	70,000.00	-	7,595.94
NIDH&SS, Healthy Adolescent	-	148,912.00	148,941.00	297,853.00	200,326.10	-	-	200,326.10	-	97,526.90
NITRANS, JARC - Job Access	-	161,700.00	-	161,700.00	155,556.55	13,761.17	-	169,317.72	-	(7,617.72)
NIDEP, CEHA - County Environmental Health	-	459,331.00	30,000.00	489,331.00	123,747.46	5,292.00	-	129,039.46	-	360,291.54
NIDH&SS, LINCIS - Bioterrorism Preparedness	-	30,000.00	-	30,000.00	-	-	-	-	-	30,000.00
NITRANS, Community Shuttle	-	1,126,333.00	-	1,126,333.00	1,617,171.50	-	-	1,617,171.50	-	(490,838.50)
NITRANS, NJ Transit	-	573,727.00	-	573,727.00	256,922.00	104,276.00	-	361,198.00	-	212,529.00
NIDHS, TRADE - SSBG	-	361,222.00	-	361,222.00	351,591.25	9,630.72	-	361,221.97	-	0.03
NIDL&PS, State Incentive Program (PS)	-	145,184.00	37,243.00	182,427.00	46,263.00	-	-	181,513.00	-	914.00
NIDHS, CIACC / Youth Incentive Program	-	29,880.00	-	29,880.00	29,880.00	-	-	29,880.00	-	-
NHT, Howell farm, Curator	-	25,000.00	-	25,000.00	25,000.00	-	-	25,000.00	-	-
OTI, 911 Coordinator	-	67,508.00	-	67,508.00	55,873.38	-	-	60,633.25	-	6,874.75
NIDHS, Human Services Advisory Council	-	536,188.00	-	536,188.00	382,857.91	4,770.71	-	426,628.62	-	109,559.38
NIDHS, Personal Assistance Services	-	379,253.00	-	379,253.00	204,735.11	98,847.02	-	303,582.13	-	75,670.87

COUNTY OF MERCER, NEW JERSEY
FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES
FOR FEDERAL AND STATE GRANTS (CONTINUED)

Grant	Balance December 31, 2008	2009 Budget	Appropriated by 40A-4-87	Budget After Modification	Expended	Encumbrances Payable	Transferred from Encumbrances	Paid or Charged	Cancelled	Balance December 31, 2009
NIDCA, Services to the Disabled	-	15,000.00	-	15,000.00	15,000.00	-	-	15,000.00	-	-
NJJC, Family Courts - CBS	-	206,715.00	-	206,715.00	153,153.55	28,485.00	-	181,638.55	-	25,076.45
NIDL&PS, JABG - Juvenile Accountability	-	27,070.00	-	27,070.00	34,593.68	36.73	-	34,630.41	-	(7,560.41)
NIDH&SS, PARIS	-	-	611,025.00	611,025.00	19,201.57	1,499.80	-	20,701.37	-	590,323.63
NIDH&SS, Comprehensive Alcohol Program	-	803,302.00	-	803,302.00	714,453.59	68,910.54	-	783,364.13	-	19,937.87
NJGOVCO, Municipal Alliance	-	432,525.00	-	432,525.00	186,742.94	216,438.04	-	403,180.98	-	29,344.02
NIDH&SS, Area Plan Grant	-	1,343,204.00	-	1,343,204.00	1,269,579.18	249,489.86	-	1,519,069.04	-	673,784.96
NIDH&SS, ARRA, Nutrition Funds	-	125,816.00	-	131,445.00	18,873.00	-	-	18,873.00	-	112,572.00
NIDMVA, Veterans Transportation	-	420,969.00	-	15,000.00	-	-	-	-	-	15,000.00
NIDHS, Services to the Homeless	-	-	81,250.00	502,219.00	417,727.98	84,442.66	-	502,170.64	-	48.36
NIDCA, COUNT/SHARE, Vehicle Wash	-	-	30,227.00	30,227.00	30,227.00	-	-	30,227.00	-	-
NIDCA, CSBG	-	251,831.00	-	257,801.00	195,312.28	1,395.96	-	196,708.24	-	61,092.76
NIDL&PS, Little People Safety Grant	-	3,000.00	-	3,000.00	-	-	-	3,000.00	-	33,834.00
NIDH&SS, Farmers Market Nutrition Program	-	3,000.00	-	4,549,075.00	3,000.00	1,598,511.84	-	2,655,680.23	-	1,893,394.77
NIDOL, WorkFirst	-	-	-	4,549,075.00	(540.00)	-	-	(540.00)	-	540.00
Workforce Investment Board - conference	-	-	-	-	59,640.00	-	-	59,640.00	-	-
NIDL&PS, Victim Witness Advocacy - Suppl	-	59,640.00	-	32,206.00	32,206.00	-	-	-	-	32,206.00
DVRPC, Supportive Regional Highway Plan	-	10,000.00	-	10,000.00	10,000.00	-	-	-	-	-
NJCFH, Historic Preservation - Bathroom	-	10,000.00	-	27,239.00	10,000.00	-	-	10,000.00	-	-
DVRPC, Supportive Regional Transit Plan	-	158,611.00	-	158,611.00	26,966.79	3,390.04	-	30,356.83	-	27,239.00
USDA/ARU, Asian Tiger Mosquito Project	-	40,483.00	-	40,483.00	40,483.00	-	-	40,483.00	-	128,254.17
NIDL&PS, Gun Violence Grant - Adult	-	40,483.00	-	73,207.00	73,207.00	-	-	73,207.00	-	-
NIDL&PS, Multi-Jurisdictional Gang, Gun	-	-	73,207.00	73,207.00	-	-	-	-	-	-
NIDCA, SHARE - Weights and Measures	-	-	23,857.00	23,857.00	6,219.97	17,404.00	-	23,643.97	-	213.03
NIDL&PS, SAINES/ART (VS32-09)	-	-	67,655.00	67,655.00	-	-	-	-	-	67,655.00
NIDH&PS, Homeland Security	-	-	759,142.00	759,142.00	-	-	-	-	-	759,142.00
NIDL&PS, State Incentive Program (MI)	-	18,061.00	-	18,061.00	-	-	-	-	-	18,061.00
NJJC, IDAI - Juvenile Detention Alter	-	80,000.00	-	80,000.00	-	-	-	56,585.95	-	23,414.05
NIDCA, ARRA, CSBG	-	-	442,050.00	442,050.00	-	-	-	99,762.00	-	342,288.00
NIDOT, Special Needs Shelter	-	-	21,400.00	21,400.00	-	-	-	13,113.00	-	2,932.53
NIDOT, Capital Transportation Program	-	2,856,000.00	-	2,856,000.00	5,354.47	-	-	18,467.47	-	2,856,000.00
NIDOT, Discretionary Aid	-	-	500,000.00	500,000.00	-	-	-	-	-	500,000.00
NIDOT, Capital Transportation Program - 1995	-	530,000.00	-	530,000.00	-	-	-	-	-	530,000.00
NIDOT, County Bridge Initiative	-	-	1,000,000.00	1,000,000.00	-	-	-	-	-	1,000,000.00
NIDCA, Weatherization #090565	-	310,357.00	-	310,357.00	194,355.10	39,986.31	-	234,341.41	-	76,015.59
NIDCA, ARRA, Weatherization #968500	-	-	2,000,000.00	2,000,000.00	19,386.90	21,933.60	-	41,320.50	-	1,958,679.50
NIDCA, Weatherization #090675	-	-	228,001.00	228,001.00	128,722.20	1,367.80	-	130,090.00	-	97,911.00
NIDOL, WIA - Adult	-	-	526,767.00	526,767.00	579,305.17	5,289.58	-	584,594.75	-	(57,827.75)
NIDOL, WIA - Youth	-	-	711,206.00	711,206.00	56,689.35	44.41	-	56,733.76	-	654,472.24
NIDOL, WIA - Dislocated Workers	-	-	752,585.00	752,585.00	172,678.86	25,308.45	-	198,187.31	-	554,397.69
NIDOL, Summer Heat	-	125,031.00	-	125,031.00	55,977.67	625.00	-	56,602.67	-	68,428.33
NIDOL, ARRA, WIA - Adult	-	343,202.00	-	8,115.52	-	90,734.00	-	98,849.52	-	244,352.48
NIDOL, ARRA, WIA - Youth	-	274,347.00	-	274,347.00	100,003.37	175,133.00	-	275,136.37	-	(789.37)
NIDOL, ARRA, WIA - Dislocated Workers	-	786,697.00	-	8,656.44	-	97,440.00	-	106,096.44	-	680,600.56
NIDOL, ARRA, WIA - Youth - Out of School	-	445,507.00	-	445,507.00	182,123.67	-	-	182,123.67	-	263,383.33
NIDOL, ARRA, WIA - Youth - In School	-	297,008.00	-	297,008.00	309,437.78	-	-	309,437.78	-	(12,429.78)
Total	\$ 18,645,605.20	\$ 16,329,005.00	\$ 13,575,075.00	\$ 29,904,080.00	\$ 25,048,085.59	\$ 6,282,697.29	\$ 8,911,874.37	\$ 22,418,908.51	\$ 85,405.46	\$ 26,045,371.23

Reference

A

A-18

A-17

A-17

A-18

A-2, A-3, A-15

A-2, A-3, A-15

A-2, A-3, A-15

A

A

A

A

A

County Match
Disbursed by Capital
Grants (A-18)

\$ 223,326.00
\$ 1,786,831.31
\$ 23,037,928.28
\$ 25,048,085.59

COUNTY OF MERCER, NEW JERSEY

A - 17

FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES
YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>		
Balance - December 31, 2008	A	\$	8,911,874
Increased by:			
Charged to State and Federal Grants Appropriated	A - 16		<u>6,282,697</u>
			15,194,571
Decreased by:			
Transferred to State and Federal Grants Appropriated	A - 16		<u>8,911,874</u>
Balance - December 31, 2009	A	\$	<u><u>6,282,697</u></u>

COUNTY OF MERCER, NEW JERSEY

A - 18

FEDERAL AND STATE GRANT FUND
 SCHEDULE OF DUE FROM (TO) CURRENT FUND
 YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>		
Balance - December 31, 2008	A		\$ 1,558,387
Increased by:			
Grant Funds Received	A - 15	21,521,196	
Cancellations	A - 15	<u>43,750</u>	
			<u>21,564,946</u>
			23,123,333
Decreased by:			
Payments	A - 16	23,037,928	
Cancellations	A - 16	<u>85,405</u>	
			<u>23,123,333</u>
Balance - December 31, 2009	A		<u><u>\$ -</u></u>

COUNTY OF MERCER, NEW JERSEY

A - 19

FEDERAL AND STATE GRANT FUND
SCHEDULE OF DUE TO CAPITAL FUND
YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>		
Balance - December 31, 2008	A	\$	-
Decreased by:			
Disbursements	A -16	<u>1,786,831</u>	<u>1,786,831</u>
Balance - December 31, 2009	A		<u><u>(1,786,831)</u></u>

COUNTY OF MERCER, NEW JERSEY

B

TRUST FUND
STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE - STATUTORY BASIS
DECEMBER 31, 2009 AND 2008

<u>ASSETS</u>	<u>Reference</u>	<u>2009</u>	<u>2008</u>
Cash and Investments:			
Cash		\$ 14,047,064	\$ 15,034,681
Investments		4,155,712	4,012,856
Prepaid Revenue		243	-
1837 Surplus Fund Receivable		8,720	8,720
Home Consortium - Due from HUD	B - 5	1,015,107	1,456,640
Deficit in General Insurance Fund	B - 7	5,619,224	1,795,564
Insurance Fund - Due from Library		2,128,851	2,128,851
Trust Fund - Due from Open Space		1,384,992	-
Open Space - Due from General Capital	C-19	8,392,241	2,118,461
Open Space - Due from General Insurance		3,100,000	3,100,000
Total Assets		\$ 39,852,154	\$ 29,655,773

LIABILITIES, RESERVES AND FUND BALANCE

Open Space - due to Trust		\$ 4,484,992	\$ 1,718,005
Trust Insurance - due to Capital		1,632,566	1,632,566
Open Space - due to General Insurance		-	1,384,992
Reserve for Audio-Visual Aid Commission	B - 3	47,462	46,956
Reserve for Home Consortium Fund	B - 4	1,471,876	2,469,975
Reserve for Soil Conservation	B - 8	1,120,357	1,104,391
Reserve for NJ Unemployment Tax	B - 9	222,589	172,772
Payroll Trust - Payroll Deductions Payable		103,832	22,447
Due to Current Fund - Payroll		79,769	81,385
Specific Reserves	B - 10	4,889,229	4,916,185
Reserve for Airport - PFC Escrow	B - 11	595,312	585,337
Reserve for Prosecutor's Seized Fund Interest		54,558	53,361
Reserve for Prosecutor's Seized Fund	B - 12	1,083,875	824,324
Reserve for 1837 Surplus Revenue Claimed		8,340	-
Reserve for Housing Revolving Loan Fund	B - 14	317,420	326,653
Reserve for Econ. Dev. Revolving Loan Fund	B - 15	92,628	92,214
Reserve for Open Space Trust Fund	B - 16	21,834,271	12,243,461
Reserve for Green Trust Fund	B - 17	152,255	151,601
Reserve for Asset Maintenance Account	B - 19	119,557	159,857
Reserve for Federal Treasury	B - 18	91,073	93,208
Reserve for Federal Justice	B - 20	151,454	78,209
Reserve for Prosecutor's Forfeiture	B - 2, B - 13	1,288,655	1,497,123
Reserve for LEOTEF		9,334	-
General Trust Fund Balance		751	751
Total Liabilities, Reserves and Fund Balances		\$ 39,852,154	\$ 29,655,773

COUNTY OF MERCER, NEW JERSEY

B - 2

TRUST FUND
 STATEMENT OF RESERVE FOR PROSECUTOR'S FORFEITURE FUND
 FUND BALANCE - STATUTORY BASIS
 DECEMBER 31, 2009 AND 2008

	<u>Reference</u>	<u>2009</u>	<u>2008</u>
Revenues:			
Forfeiture Funds	B - 13	\$ 303,162	\$ 738,544
Miscellaneous Receipts			
Sale of Property		-	57,432
Interest Income	B - 13	3,743	14,820
Refunds		-	197,006
<i>Total Income</i>		306,905	1,007,802
Expenditures:			
Authorized Expenses Paid	B - 13	514,684	375,694
Funds Transferred	B - 13	688	-
<i>Total Expenditures</i>		515,372	375,694
<i>Excess (Deficit) in Revenue</i>		(208,467)	632,108
Fund Balance, January 1	B, B - 13	1,497,122	865,014
Fund Balance, December 31	B, B - 13	<u>\$ 1,288,655</u>	<u>\$ 1,497,122</u>

COUNTY OF MERCER, NEW JERSEY

B - 3

TRUST FUND
SCHEDULE OF AUDIO-VISUAL AID COMMISSION
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>		
Balance - December 31, 2008	B	\$	46,956
Increased by:			
Interest			<u>506</u>
Balance - December 31, 2009	B	\$	<u>47,462</u>

COUNTY OF MERCER, NEW JERSEY

B - 4

TRUST FUND
SCHEDULE OF RESERVE FOR HOME CONSORTIUM FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	B	\$ 2,469,975
Increased by:		
Other	<u>113,894</u>	<u>113,894</u>
		2,583,869
Decreased by:		
Deobligated	13,500	
Cash Disbursements	<u>1,098,493</u>	
		<u>1,111,993</u>
Balance - December 31, 2009	B	<u><u>\$ 1,471,876</u></u>

COUNTY OF MERCER, NEW JERSEY

B - 5

TRUST FUND
HOME CONSORTIUM FUND
SCHEDULE OF ACCOUNTS RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	B	\$ 1,456,640
Decreased by:		
Deobligated		13,500
Received from U.S. Dept. of Housing and Urban Development - Home Consortium Grant		<u>428,032</u>
		<u>441,532</u>
Balance - December 31, 2009	B	<u>\$ 1,015,107</u>

COUNTY OF MERCER, NEW JERSEY

B - 7

TRUST FUND
 SCHEDULE FOR RESERVE FOR GENERAL INSURANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	B	\$ (1,795,565)
Increased by:		
Interest Income		13,847
Refunds from Insurance Companies		291,523
Contribution from JTPA		201,234
Contributions from Budget Appropriations		27,041,124
Contributions from Library		666,923
COBRA Payments		11,932
Payroll Deductions and COBRA		<u>1,298,950</u>
		<u>29,525,534</u>
		27,729,969
Decreased by:		
Payments to Various Vendors		<u>33,349,194</u>
Balance - (Deficit) December 31, 2009	B	<u>\$ (5,619,224)</u>

COUNTY OF MERCER, NEW JERSEY

B - 8

TRUST FUND
SCHEDULE FOR RESERVE FOR SOIL CONSERVATION FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	B	\$ 1,104,391
Increased by:		
Interest Income		<u>15,965</u>
Balance - December 31, 2009	B	<u>\$ 1,120,357</u>

COUNTY OF MERCER, NEW JERSEY

B - 9

TRUST FUND
SCHEDULE OF RESERVE FOR NEW JERSEY
UNEMPLOYMENT TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	B	\$ 172,772
Increased by:		
Payroll Deductions		555,009
Contributions from Library		24,189
Contributions from MC Current Fund		700,000
Interest Income		<u>2,239</u>
		<u>1,281,437</u>
		1,454,210
Decreased by:		
Payments of Claims		<u>1,231,621</u>
Balance - December 31, 2009	B	<u><u>\$ 222,589</u></u>

COUNTY OF MERCER, NEW JERSEY

B - 10

TRUST FUND
SCHEDULE OF RESERVES FOR SPECIFIC PURPOSES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Balance	RECEIPTS			Balance
	December 31, 2008	Payroll Deductions	Other	Disbursements	December 31, 2009
Payroll Deductions Payable	\$ 96,829	\$ -	\$ -	\$ 79,768	\$ 17,061
Colonial Life	7,025	-	-	-	7,025
AFLAC	1,786	-	-	-	1,786
Realty Transfer Fees	29,898	-	-	-	29,898
Employees' Savings Bonds	3,725	27,406	-	27,100	4,031
Employees' Contributory Ins.	450,779	290,113	-	290,306	450,586
Employee Retirement System	777,538	21,401,927	-	21,571,478	607,986
CEHA Fines/Violations	40,928	-	45,065	5,764	80,229
Employee Supp. Annuity	6,211	5,024	-	3,954	7,281
Bonds and Coupons	1,875	-	-	-	1,875
Veterans Activities	4,138	-	11,165	7,125	8,178
Prosecutor Trust - Laqueer	8,400	-	-	-	8,400
Restitution	810	-	563	-	1,373
Inmate Funds - Detention	73,865	-	-	-	73,865
County Clerk	1,870,692	-	353,408	265,997	1,958,103
Surrogate Fees	111,173	-	16,264	-	127,437
Tenancy Account - Airport	9,175	-	-	-	9,175
Sheriff Fees	55,280	-	14,214	7,670	61,824
Sheriff Project Lifesaver	2,603	-	2,220	2,503	2,320
Sheriff attorney ID fees	-	-	1,400	-	1,400
Springmeadow Estates	10,000	-	-	-	10,000
Tax Appeals	74,617	-	47,605	25,752	96,470
Land Acq Escrow Capital	4,714	-	-	-	4,714
Audit Fees	32,748	-	4,800	-	37,548
Personal Attendant Services	32,892	-	5,525	1,700	36,717
Youth Conference	-	-	275	-	275
MC Entertainment	1,128	-	-	45	1,083
MCGC Donation	3,300	-	-	3,134	166
Sheriff Forfeiture	5,267	-	7,364	-	12,630
MC Golf	748	-	-	-	748
One Ease E-Link Dues	100	-	-	-	100
Weatherization Escrow	63,440	-	23,071	5,383	81,128
TRADE - Transp Resources	30,359	-	856	27,732	3,483
TRADE Donations	1,250	-	6,954	-	8,204
Liberty Green - Hovnanian	36,500	-	-	-	36,500
Griblin Estate	27,638	-	-	-	27,638
Teen Arts Festival	2,201	-	5,300	6,751	750
Mercer House - Credit Card	2	-	-	-	2
Internal Affairs	1,014	-	-	-	1,014
Wildlife Donations	2,656	-	-	-	2,656
Bullet Proof Vest Donation	5,000	-	-	-	5,000
Interest	576	-	37,877	-	38,453
Judicial - Bail Forfeiture	1,027,304	-	10,710	13,900	1,024,114
	<u>\$ 4,916,185</u>	<u>\$ 21,724,471</u>	<u>\$ 594,635</u>	<u>\$ 22,346,062</u>	<u>\$ 4,889,229</u>

Reference

B

B

COUNTY OF MERCER, NEW JERSEY

B - 11

TRUST FUND
SCHEDULE OF RESERVE FOR AIRPORT - PFC ESCROW
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>		
Balance - December 31, 2008	B	\$	585,337
Increased by:			
Interest Income			7,942
Airline PFC Charges			2,033
			<u>9,975</u>
Balance - December 31, 2009	B	\$	<u><u>595,312</u></u>

COUNTY OF MERCER, NEW JERSEY

B - 12

TRUST FUND
SCHEDULE OF RESERVE FOR PROSECUTOR'S SEIZED FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	B	\$ 824,324
Increased by:		
Receipts		<u>623,615</u>
		1,447,939
Decreased by:		
Other		76,938
Forfeitures		<u>287,125</u>
Forfeitures		<u>364,063</u>
Balance - December 31, 2009	B	<u>\$ 1,083,876</u>

COUNTY OF MERCER, NEW JERSEY

B - 13

TRUST FUND
 SCHEDULE OF PROSECUTOR'S FORFEITURE FUND
 CASH RECEIPTS AND DISBURSEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>		
Balance - December 31, 2008	B, B - 2		\$ 1,497,122
Increased by:			
Interest Income	B - 2	3,743	
Forfeited Funds	B - 2	<u>303,162</u>	
			<u>306,905</u>
			1,804,027
Decreased by:			
Payments to other law enforcement agencies	B - 2	372,252	
Payments to Various Vendors	B - 2	142,432	
Transferred to Seized	B - 2	<u>688</u>	
			<u>515,372</u>
Balance - December 31, 2009	B, B - 2		<u><u>\$ 1,288,655</u></u>

COUNTY OF MERCER, NEW JERSEY

B - 14

TRUST FUND
SCHEDULE OF RESERVE FOR HOUSING
REVOLVING LOAN FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	B	\$ 326,653
Increased by:		
Interest		<u>3,400</u>
		330,053
Decreased by:		
Disbursements		<u>12,633</u>
Balance - December 31, 2009	B	<u><u>\$ 317,420</u></u>

COUNTY OF MERCER, NEW JERSEY

B - 15

TRUST FUND
SCHEDULE OF RESERVE FOR ECONOMIC
DEVELOPMENT REVOLVING LOAN FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	B	\$ 92,214
Increased by:		
Interest Income		<u>414</u>
Balance - December 31, 2009	B	<u>\$ 92,628</u>

COUNTY OF MERCER, NEW JERSEY

B - 16

TRUST FUND
 SCHEDULE OF RESERVE FOR OPEN SPACE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	B	\$ 12,243,461
Increased by:		
Cancellations Due From Capital	2,704,066	
Receipts from Taxes	14,712,445	
Interest	8,904	
Miscellaneous (sale of land)	<u>21,920</u>	
		<u>17,447,336</u>
		29,690,797
Decreased by:		
Purchase		
Down Payment on Ordinances	557,500	
Expenses	417,073	
Current Fund - Budget Reimbursement:		
Debt Service	6,556,953	
Salaries	<u>325,000</u>	
		<u>7,856,526</u>
Balance - December 31, 2009	B	<u>\$ 21,834,271</u>

COUNTY OF MERCER, NEW JERSEY

B - 17

TRUST FUND
SCHEDULE OF RESERVE FOR GREEN TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>		
Balance - December 31, 2008	B	\$	151,601
Increased by:			
Interest Income			<u>654</u>
Balance - December 31, 2009	B	\$	<u><u>152,255</u></u>

COUNTY OF MERCER, NEW JERSEY

B - 18

TRUST FUND
SCHEDULE OF RESERVE FOR FEDERAL TREASURY
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	B	\$ 93,208
Increased by:		
Interest Income		<u>191</u>
		93,400
Decreased by:		
Disbursed		<u>2,327</u>
Balance - December 31, 2009	B	<u>\$ 91,073</u>

COUNTY OF MERCER, NEW JERSEY

B - 19

TRUST FUND
SCHEDULE OF RESERVE FOR ASSET MAINTENACE ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	B	\$ 159,857
Increased by:		
Interest Income		<u>1,250</u>
		161,107
Decreased by:		
Expenditures		<u>41,550</u>
Balance - December 31, 2009	B	<u>\$ 119,557</u>

COUNTY OF MERCER, NEW JERSEY

B - 20

TRUST FUND
SCHEDULE OF RESERVE FOR FEDERAL JUSTICE
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	B	\$ 78,209
Increased by:		
Forfeited		78,076
Interest Income		<u>197</u>
		<u>78,273</u>
		156,482
Decreased by:		
Expenditures		<u>5,028</u>
Balance - December 31, 2009	B	<u>\$ 151,454</u>

COUNTY OF MERCER, NEW JERSEY

C

GENERAL CAPITAL FUND

STATEMENTS OF ASSETS, LIABILITIES AND FUND BALANCE - STATUTORY BASIS

DECEMBER 31, 2009

(WITH COMPARATIVE TOTALS FOR 2008)

<u>Assets</u>	<u>Reference</u>	<u>Balance December 31, 2009</u>	<u>Balance December 31, 2008</u>
Cash and investments:			
Cash		\$ 25,920,796	\$ 3,984,379
Investments		2,723	2,706
Total cash and investments	C-2	<u>25,923,519</u>	<u>3,987,085</u>
Federal and State Grants Receivable	C-3A	41,740,031	46,275,245
Due from Mercer County Improvement Authority	C-2, C-7	36,655,650	39,430,883
Due from NJEIT	C-2	140,552	140,552
Due from Trust- insurance	C-2	1,632,566	1,632,566
Due from Federal and State Grant Fund	C-2, A-19	1,786,831	-
Due from Current Fund	C-2, C-4	145,550	-
Deferred Charges to Future Taxation:			
Funded	C-5	388,927,900	297,172,929
Unfunded	C-6	143,882,868	159,920,786
		<u>614,911,948</u>	<u>544,572,961</u>
Total		<u>\$ 640,835,467</u>	<u>\$ 548,560,046</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Bond Anticipation Notes Payable	C-17	39,990,000	25,300,000
General Serial Bonds Outstanding	C-18	106,529,000	113,109,000
Green Trust Loans Payable	C-12	9,269,286	10,082,173
Economic Development Fund Obligations Payable	C-13	5,398,402	5,551,830
Government Leasing Program Obligations Payable	C-15	267,033,000	167,686,250
NJEIT Trust Loan Payable	C-14	698,211	743,675
Improvement Authorizations:			
Funded	C-16	682,149	2,390,692
Unfunded	C-16	147,980,519	178,100,208
Due to Open Space Trust Fund	C-2, C-19	8,392,242	2,118,461
Reserve for:			
Capital Improvement Fund	C-2, C-8	10,865	73,158
Payment of Serial Bonds and Notes	C-2, C-9	2,066,033	442,034
Encumbrances Payable	C-2, C-10	27,346,661	18,161,316
Installment Purchase Agreement	C-2	3,319,457	3,319,457
Federal and State Grants (non-spending reserve)	C-2	15,325,000	15,325,000
Fund Balance	C-1, C-2	<u>6,794,642</u>	<u>6,156,792</u>
Total		<u>\$ 640,835,467</u>	<u>\$ 548,560,046</u>

There were bonds and notes authorized but not issued on December 31, 2009 and 2008, in the amount of \$103,892,867 and \$134,620,786, respectively. (C-20).

COUNTY OF MERCER, NEW JERSEY

C-1

GENERAL CAPITAL FUND

STATEMENT OF CHANGES IN FUND BALANCE - STATUTORY BASIS

YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance December 31, 2008	C	\$ 6,156,792
Increased by:		
Premium on Bond Sale		397,850
Cancelations of Reserves and Ordinances		<u>6,270,000</u>
		<u>6,667,850</u>
		12,824,642
Decreased by:		
Appropriated as revenue in 2009 budget		6,000,000
Appropriated for ordinance Down Payment		<u>30,000</u>
		<u>6,030,000</u>
Balance Due to Current Fund, December 31, 2009	C, C-2	<u>\$ 6,794,642</u>

COUNTY OF MERCER

C - 2

GENERAL CAPITAL FUND

Page 1 of 3

ANALYSIS OF GENERAL CAPITAL CASH AND INVESTMENTS

YEAR ENDED DECEMBER 31, 2009

<u>Ordinance Number</u>	<u>Reference</u>	<u>Balance Dec. 31, 2009</u>
Fund Balance	C, C-1	\$ 6,794,642
Capital Improvement Fund	C, C-8	10,865
FAA		(19,592,449)
Federal and State Grants in Aid		(20,612,126)
Other Governmental Agencies		(1,535,456)
Offset Federal and State Grants Receivable	C	15,325,000
Reserve for:		
Encumbrances	C, C-10	27,346,661
Payment for Serial Bonds, Notes and Lease Obligations	C, C-9	2,066,033
Installment Purchase Agreement - Lee Turkey Farm	C	3,319,456
Due to Trust Insurance Fund	C	(1,632,566)
Due from Open Space Trust Fund	C, C-19	8,392,242
Due from Mercer County Improvement Authority	C, C-7	(36,655,650)
Due from Current Fund	C-4, C-12	(145,550)
Due from Federal and State Grant Fund	C	(1,786,831)
Due from NJEIT	C	(140,552)
84-19 Airport: Security Fencing & Engineering Services		6,358
86-18 Various Improvements		15,000
87-7 Various Improvements		(19,651)
88-19 Various Improvements		756,048
89-08 Park Commission - Indoor Tennis Ctr Roof		1,676
90-09 Various Improvements		1,726,611
91-12 Various Improvements		761,052
91-19 Correction Center Improvements		15,000
92-05 Various Improvements		1,112,409
93-01/93-14 Various Improvements		(2,965,768)
94-05 Executive: Various Empowerment Zones		17,284
94-09 Various Improvements		1,786,989
94-11 Bridge Improvements		373,059
94-14 Open Space and Farmland Preservation		2,053,238
95-03 Various Improvements		1,032,123
96-01 Various Improvements		(467,000)
96-03 Bridges and Culverts: Peddie Lake Bridge		(2,115)
96-04 Various Improvements		1,077,644
96-07 Open Space Preservation - Waterfront Park		74,100
96-11 Bridges and Culverts		171,611
97-01 Various Improvements		(156,236)
97-02 Mercer County Community College - Various Improvements		369,826
97-03 Various Improvements		1,071,987

COUNTY OF MERCER

C - 2

GENERAL CAPITAL FUND

Page 2 of 3

ANALYSIS OF GENERAL CAPITAL CASH AND INVESTMENTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2009

<u>Ordinance Number</u>	<u>Reference</u>	<u>Balance Dec. 31, 2009</u>
97-09	Electronic Data Processing	\$ (9,763)
97-07	Administration: Arena Feasibility Study	197,425
98-04	Buildings and Grounds	396,634
98-06	Open Space and Farmland Acquisition	8,435,001
98-12		(924)
99-03	Community College Various Improvements	40,000
99-04	Various Improvements	(217,603)
99-06	Equipment and Improvements	(1,422,591)
99-07	Various Improvements	1,573,361
00-08	Various Improvements	(1,091,775)
00-10	Various Improvements	(2,407,140)
00-11	Various Improvements	(5,080,616)
00-12	Various Improvements	219,869
00-17	Various Improvements	20,087
01-06	County College Improvements	(850,000)
01-07	Various Improvements	(1,140,000)
01-08	Various Improvements; Amending Ord 93-14	17,500
01-09	Various Improvements	1,038,672
01-11	Open Space and Farmland Preservation	(1,502,389)
02-01	Vocational School Improvements	(32,040)
02-02	Various Improvements	(1,901,821)
02-04	Open Space and Farmland Acquisition	106
02-05	Various Improvements	(8,976,711)
02-15	Improvements to Vocational School	50,000
03-01	Feasibility Design/Study of Court House	475,000
	Construction of County Bridge 762.8	90,000
03-09	Various Improvements	(1,510,782)
03-10	Open Space	(6,531)
03-11	Special Services School	(678)
03-14	Open Space and Farmland Preservation	(613,481)
03-16	Various Improvements	15,437,460
03-18	Various Courthouse Improvements	(948,965)
03-19	Construction Management Fees for Courthouse	(1,261,897)
04-09	Various Improvements	12,857,465
04-10	Open Space and Farmland Preservation	95,110
05-02	Gazebo and Related Items	1,894
05-18	Various Improvements	12,281,261
05-20	ERI	(4,191)
05-31	MCIA Arena	920
06-17	Courthouse Improvements	3

COUNTY OF MERCER

C - 2

GENERAL CAPITAL FUND

Page 3 of 3

ANALYSIS OF GENERAL CAPITAL CASH AND INVESTMENTS (CONTINUED)

Page 3 of 3

YEAR ENDED DECEMBER 31, 2009

<u>Ordinance Number</u>		<u>Reference</u>	<u>Balance Dec. 31, 2009</u>
06-18	ERI County		\$ (125,000)
07-01	Construction of Wildlife Center		(89,998)
07-05	Various Improvements		(19,829,631)
07-27	Community College Improvements		454,787
08-02	Open Space and Various Improvements		1,706,094
08-30	Various Capital Improvements		28,468,477
	Wastewater		(543,838)
	2009 Capital Program		1,669,793
		C	<u>\$ 25,923,519</u>

COUNTY OF MERCER, NEW JERSEY

C-3A

GENERAL CAPITAL FUND

SCHEDULE OF FEDERAL GRANTS
U.S.F.A.A. SHARE OF COST

YEAR ENDED DECEMBER 31, 2009

	<u>Ordinance Numbers</u>	<u>Balance December 31, 2008</u>	<u>Accrued 2009</u>	<u>Collected</u>	<u>Cancelled</u>	<u>Balance December 31, 2009</u>
Airport:						
Security Fencing & Engineering Services	84-19	\$ 6,358	\$ -	\$ -	\$ -	\$ 6,358
Electrical Improvements	93-14	19,233	-	-	-	19,233
Extend Water Main	93-14	25,000	-	-	-	25,000
Master Plan Update	00-10	71,250	-	-	-	71,250
Master Plan Update	01-09	71,250	-	-	-	71,250
Relocate REILS	01-09	130,000	-	-	-	130,000
Airport Rescue/Fire Fighting Equip	01-09	162,912	-	-	-	162,912
Environmental Assessment Study	01-09	5,500	-	-	-	5,500
Design & Construct Snow Removal Equip Storage Bldg - Phase I	02-05	1,407,500	-	-	-	1,407,500
Design & Imp Runway Safety Areas	02-05	109,201	-	-	-	109,201
Rehab Runway 16/34 and Associated Taxiways - Phase II	02-05	55,542	-	-	-	55,542
Rehab Runway 16/34 and Associated Interactive Employee Training System	03-16	338,459	-	-	-	338,459
Interactive Employee Training System	03-16	4,932	-	-	-	4,932
Airfield Security Access Control	03-16	190,000	-	10,272	-	179,728
Design & Construct Infrared Decicing Facility	03-16	3,240,000	-	-	-	3,240,000
Snow Removal Equipment	03-16	(39,683)	-	-	-	(39,683)
Demolition of Hangers	03-16	1,350,000	-	-	-	1,350,000
Airfield Security Access Phase II	04-09	104,698	-	-	-	104,698
Various Improvements	05-18	2,650,604	-	1,503,410	-	1,147,194
Various Improvements	07-5	6,303,375	-	-	-	6,303,375
Runway Charlie	08-30	500,000	-	-	-	500,000
Safety Improvements	08-30	2,650,000	-	-	-	2,650,000
Runway Hotel Bravo	08-30	1,750,000	-	-	-	1,750,000
		<u>\$ 21,106,131</u>	<u>\$ -</u>	<u>\$ 1,513,682</u>	<u>\$ -</u>	<u>\$ 19,592,449</u>
Reference					C-3B	\$ 20,612,125
					C-3C	1,535,455
					C	<u>\$ 41,740,030</u>

COUNTY OF MERCER, NEW JERSEY

C-3B

GENERAL CAPITAL FUND

SCHEDULE OF ACCOUNTS RECEIVABLE

FEDERAL GOVERNMENT AND STATE OF NEW JERSEY
GRANTS IN AID

YEAR ENDED DECEMBER 31, 2009

	<u>Ordinance Numbers</u>	<u>Balance December 31, 2008</u>	<u>Collected</u>	<u>Cancelled</u>	<u>Balance December 31, 2009</u>
Correction Center - Improvements	91-19	\$ 15,000	\$ -	\$ -	\$ 15,000
Bridges/Culverts:					
Various Improvements	94-11	47,500	-	-	47,500
Quakerbridge - Province Line Rd	94-11	325,559	-	-	325,559
Bridge 762.8	96-11	90,000	-	-	90,000
Bridge 762.8 Southfield Rd	97-03	75,000	-	-	75,000
2005 Various Bridge and Culvert Improvements	05-18	3,956,184	-	-	3,956,184
Roads:					
Route 644 Village Road	93-14	35,435	-	-	35,435
Clarksville Road	93-14	6,404	-	-	6,404
Clarksville Road	93-14	25,375	-	-	25,375
Planning:					
East Windsor Roadway Improvements	93-14	450,000	-	-	450,000
Transportation Development District	93-14	587,092	-	-	587,092
Open Space and Farmland Preservation	01-11	1,163,783	-	1,163,783	-
Open Space and Farmland Preservation	05-18	1,000,000	-	-	1,000,000
Computer Equipment	01-09	2,150	-	-	2,150
Bridge 762.80	03-06	90,000	-	-	90,000
Various Bridge and Culvert Improvements	03-09	4,330,000	-	-	4,330,000
Open Space and Farmland Preservation	03-14	1,207,750	-	1,207,750	-
Open Space and Farmland Preservation	04-10	9,470,000	750,000	-	8,720,000
Improvements to Henry Phillips House	07-5	856,425	-	-	856,425
		<u>\$ 23,733,658</u>	<u>\$ 750,000</u>	<u>\$ 2,371,533</u>	<u>\$ 20,612,125</u>

Reference

C-3A

COUNTY OF MERCER, NEW JERSEY

C-3C

GENERAL CAPITAL FUND

SCHEDULE OF ACCOUNTS RECEIVABLE

OTHER GOVERNMENTAL AGENCIES

YEAR ENDED DECEMBER 31, 2009

	<u>Ordinance Numbers</u>	<u>Balance December 31, 2008</u>	<u>2009 Accrued</u>	<u>Balance December 31, 2009</u>
Veterans' Group Home	99-07	\$ 333,955	\$ -	\$ 333,955
Arena Improvement District	99-07	250,000	-	250,000
Data Processing:				
Various Computer Equipment	00-10	400,000	-	400,000
Housing Rehabilitation	00-10	134,000	-	134,000
Construct Wildlife Center	03-16	100,000	-	100,000
Data Processing	03-16	217,500	-	217,500
Waste Water Program	2009		100,000	100,000
		<u>\$ 1,435,455</u>	<u>\$ 100,000</u>	<u>\$ 1,535,455</u>

Reference

C-3A

COUNTY OF MERCER, NEW JERSEY

C-4

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM CURRENT FUND

YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance Due to Current Fund, December 31, 2008	C	\$ -
Increased by:		
Green Acres Loan collected by Current Fund		<u>145,550</u>
Balance Due to Current Fund, December 31, 2009	C-2	<u>\$ 145,550</u>

COUNTY OF MERCER, NEW JERSEY

C-5

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>		
Balance, December 31, 2008	C		\$ 297,172,929
Adjustment to NJEIT Loan	C-14		
Increased by:			
MCIA Government Leases Issued	C-6, C-20	112,485,000	
Green Trust Loan Issued	C-12	<u>145,550</u>	
			<u>112,630,550</u>
			409,803,479
Decreased by:			
General Serial Bonds Matured	C-18	6,580,000	
MCIA Government Leasing Program Matured	C-15	13,138,250	
Green Trust Loan Matured	C-12	958,437	
Economic Development Authority Loan Matured	C-13	153,428	
NJEIT Loan Matured	C-14	<u>45,464</u>	
			<u>20,875,579</u>
Balance, December 31, 2009	C		<u>\$ 388,927,900</u>

COUNTY OF MERCER, NEW JERSEY
CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

YEAR ENDED DECEMBER 31, 2009

Ordinance	Description	Balance December 31, 2008	2009 Authorizations	Funded by Bonds Issued	Payment of BAN Principal	Cancellations	Raised by Budget Appropriation	Balance December 31, 2009	Bond Anticipation Notes	Expended	Unexpended Balance of Improvement Authorizations
92-5	Various Improvements	\$ 1,019,623	\$ -	\$ -	\$ -	\$ -	\$ 1,019,623	\$ -	\$ -	\$ -	\$ 1,019,623
92-22	General Improvements - Vocational School	47,885	-	-	-	-	47,885	-	-	-	-
93-14	Various Improvements	5,280,736	-	-	-	-	-	5,280,736	-	-	5,280,736
93-22	Retrofit Lighting Systems	331,224	-	-	-	-	331,224	-	-	-	-
94-5	Empowerment Zone Improvements	638,259	-	-	-	-	638,259	-	-	-	-
94-6	Bridge Improvement	258,821	-	-	-	-	258,821	-	-	-	-
	Mercer County Community College	626,601	-	-	-	-	626,601	-	-	-	-
	Various Improvements	1,413,283	-	-	-	-	1,413,283	-	-	-	-
96-9	Various Improvements	342,000	-	-	-	-	342,000	-	-	-	-
96-11	Various Improvements	190,000	-	-	-	-	190,000	-	-	-	-
97-7	Mercer County Arena Study	40,000	-	-	-	-	40,000	-	-	-	-
99-3	Community College Various Improvements	332,497	-	-	-	-	240,735	91,762	-	-	91,762
	Various Improvements	76,000	-	-	-	-	-	76,000	-	-	76,000
00-08	Various Improvements	1,541,900	-	-	-	-	-	1,541,900	-	-	1,541,900
00-10	Various Improvements	1,170,000	-	-	-	-	-	1,170,000	-	-	1,170,000
2000-11	Various Improvements - Waterfront Park	332,500	-	-	-	-	-	332,500	-	-	332,500
2001-08	Various Improvements Amending Ord 93-14	1,077,750	-	-	-	-	-	1,077,750	-	-	1,077,750
2001-09	Various Improvements	50,000	-	-	-	-	-	50,000	-	-	50,000
2002-01	Various Improvements	2,010,200	-	-	-	-	-	2,010,200	-	-	2,010,200
2002-02	Various Improvements	(230,000)	-	-	-	-	-	(230,000)	-	-	(230,000)
2002-05	Various Improvements	1,900,000	-	-	100,000	-	-	1,800,000	2,000,000	-	(200,000)
2002-12	Various Improvements	1,230,000	-	-	-	1,230,000	-	-	-	-	-
2003-02	Early Retirement Incentive	65,000	-	-	-	-	-	65,000	-	-	65,000
2003-04	Improvements to Vocational School	332,500	-	-	-	-	-	332,500	-	-	332,500
2003-05	Retrofit Lighting Systems	342,000	-	-	-	-	-	342,000	-	-	342,000
2003-06	Renovations to the Correction Center	3,964,498	-	-	-	-	-	3,964,498	-	-	3,964,498
2003-09	Various Improvements	2,660,000	-	-	-	2,660,000	-	-	-	-	-
2003-10	Open Space	11,565,000	-	-	-	1,065,000	-	10,500,000	-	-	10,500,000
2003-14	Open Space and Farmland Preservation	900,000	-	-	-	-	-	900,000	-	-	900,000
2003-18	Various Courthouse Improvements	1,805,000	-	-	-	-	-	1,805,000	-	-	1,805,000
2003-19	Construction Management Fees for Courthouse	2,340,000	-	-	-	-	-	2,340,000	-	348,690	1,991,310
2004-09	Various Improvements	1,095,000	-	-	-	-	-	1,095,000	-	-	1,095,000
2004-12	Mercer Jackson Urban Renewal	16,175,000	-	-	-	-	-	16,175,000	12,900,000	-	3,275,000
2005-18	Various Improvements	10,000,000	-	-	-	-	-	10,000,000	-	-	10,000,000
2005-18	Open Space and Farmland Preservation	290,000	-	-	-	-	-	290,000	-	-	290,000
2005-20	Early Retirement Incentive	125,000	-	-	-	-	-	125,000	-	-	125,000
2005-20	Early Retirement Incentive	1,515,000	-	-	-	-	-	1,515,000	-	-	1,515,000
2006-18	Construction of Wildlife Center	39,827,439	-	-	-	-	-	39,827,439	-	-	39,827,439
2007-1	Various Improvements	300,000	-	-	-	-	-	300,000	-	-	300,000
2007-5	Community College Improvements	9,461,740	-	145,550	-	-	-	9,316,190	-	-	9,316,190
2007-27	Various Improvements	37,478,330	-	36,485,000	-	-	-	993,330	-	-	993,330
2008-2	Various Improvements	-	570,000	-	-	-	-	570,000	-	-	570,000
2008-30	Wastewater	-	76,000,000	-	-	-	-	76,000,000	-	-	76,000,000
2009	Construction of County Courthouse	-	30,226,063	-	-	-	-	30,226,063	-	-	30,226,063
2009	2009 Capital Program	\$ 159,920,786	\$ 106,796,063	\$ 112,630,550	\$ 100,000	\$ 4,955,000	\$ 5,148,431	\$ 143,882,868	\$ 14,900,000	\$ 348,690	\$ 129,653,801

C-17

C

C-17

C-5, C-20

C-16, C-20

C

Reference

COUNTY OF MERCER, NEW JERSEY

C-7

CAPITAL FUND

SCHEDULE OF DUE FROM MERCER COUNTY
IMPROVEMENT AUTHORITY

YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	C	\$ 39,430,883
Increased by:		
Issued		<u>76,000,000</u>
		115,430,883
Decreased by:		
Receipts from M.C.I.A.		<u>78,775,233</u>
Balance - December 31, 2009	C, C-2	<u><u>\$ 36,655,650</u></u>

COUNTY OF MERCER, NEW JERSEY

C-8

CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	C	\$ 73,158
Increased by:		
2009 Budget Appropriations Due from Current Fund		<u>950,000</u>
		<u>950,000</u>
		1,023,158
Decreased by:		
Appropriations to Finance Improvement Authorizations		<u>1,012,293</u>
Balance - December 31, 2009	C, C-2	<u><u>\$ 10,865</u></u>

COUNTY OF MERCER, NEW JERSEY

C-9

CAPITAL FUND

SCHEDULE OF RESERVE FOR PAYMENTS OF SERIAL BONDS

YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	C	\$ 442,034
Increased by:		
Cash Receipts		<u>1,623,999</u>
Balance, December 31, 2009	C, C-2	<u><u>\$ 2,066,033</u></u>

COUNTY OF MERCER, NEW JERSEY

C-10

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE

YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance December 31, 2008	C	\$ 18,161,316
Increased by:		
Charges to Improvement Authorizations		<u>27,346,661</u>
Decreased by:		
Applied to Improvement Authorizations		<u>18,161,316</u>
Balance Due to Current Fund, December 31, 2009	C, C-2	<u><u>\$ 27,346,661</u></u>

COUNTY OF MERCER, NEW JERSEY

C-12

GENERAL CAPITAL FUND

SCHEDULE OF GREEN TRUST LOANS PAYABLE

YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	C	\$ 10,082,173
Increased by:		
Issued	C-2, C-5	<u>\$ 145,550</u>
Decreased by:		
Payment of principal	C-5	<u>958,437</u>
Balance - December 31, 2009	C	<u><u>\$ 9,269,286</u></u>

COUNTY OF MERCER, NEW JERSEY

C-13

GENERAL CAPITAL FUND

SCHEDULE OF LOAN PAYABLE TO THE
NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY

YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	C	\$ 5,551,830
Decreased by:		
Paid by Budget Appropriation	C-5	<u>153,428</u>
Balance - December 31, 2009	C	<u><u>\$ 5,398,402</u></u>

COUNTY OF MERCER, NEW JERSEY

C-14

GENERAL CAPITAL FUND

SCHEDULE OF NJEIT LOAN

YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	C	\$ 743,675
Decreased by:		
Principal Payments	C-5	<u>45,464</u>
Balance - December 31, 2009	C	<u><u>\$ 698,211</u></u>

COUNTY OF MERCER, NEW JERSEY

C-15

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL LEASES PAYABLE

YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance - December 31, 2008	C	\$ 167,686,250
Increased By:		
Issued	C-5, C-6	<u>112,485,000</u>
		280,171,250
Decreased by:		
Principal payment paid by Budget Appropriation	C-5	<u>13,138,250</u>
Balance - December 31, 2009	C	<u><u>\$ 267,033,000</u></u>

COUNTY OF MERCER, NEW JERSEY
GENERAL CAPITAL FUND

C-16

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Page 1 of 2

YEAR ENDED DECEMBER 31, 2009

Ordinance Number	Improvements	Amount	Balance December 31, 2008		2009 Authorizations	Paid or Charged	Canceled	Balance December 31, 2009	
			Funded	Unfunded				Funded	Unfunded
90-9	Various Improvements	\$ 10,679,858	\$ 85,941	\$ -	\$ -	(13,939)	\$ -	\$ 99,880	\$ -
91-12	Various Improvements	8,468,200	-	-	-	-	-	-	-
92-5	Various Improvements	8,102,752	470,786	-	-	378,000	-	92,786	-
93-01/93-14	Various Improvements	18,371,297	-	-	-	-	-	-	-
94-5	Executive: Various Empowerment Zones	672,500	-	-	-	-	-	-	-
94-14	Open Space and Farmland Preservation	19,603,300	-	-	-	-	-	-	-
95-03	General Improvements	12,516,820	-	-	-	(15,000)	-	-	15,000
96-01	General Improvements	2,494,600	-	-	-	-	-	-	-
96-03	Bridge and Culverts: Peddie Lake Bridge	130,000	-	-	-	-	-	-	-
96-04	General Improvements	15,456,948	-	-	-	(2,024)	-	-	2,024
96-05	Mercer County Community College Physical Education Building	1,400,000	-	-	-	-	-	-	-
96-06	Mercer County Vocational School Health Occupation Center	240,000	-	-	-	-	-	-	-
96-07	Open Space Preservation Waterfront Park	2,648,000	-	-	-	-	-	-	-
96-11	Bridges and Culverts	450,000	74,585	7,026	-	-	-	74,585	7,025
97-1	General Improvements	5,130,070	-	-	-	-	-	-	-
97-2	Mercer County Community College: Various Renovations and Improvements	2,000,000	369,826	-	-	-	-	369,826	-
97-3	General Improvements	15,080,100	-	10,099	-	(855)	-	-	10,954
97-7	Arena Feasibility Study	200,000	-	-	-	-	-	-	-
97-9	Electronic Data Processing	552,000	(3)	-	-	(860)	-	857	-
98-4	Buildings & Grounds	10,944,150	-	-	-	-	-	-	-
98-06	Open Space and Farmland Acquisitions	37,900,000	-	-	-	-	-	-	-
99-02	Open Space and Farmland Acquisitions	37,470,000	-	-	-	-	-	-	-
99-04	Correction Center Improvements	9,000,000	-	-	-	-	-	-	-
99-05	Various Improvements	40,000	-	-	-	-	-	-	-
99-06	1996-06 Equipment and Improvements	17,000,000	-	-	-	(42,158)	-	42,158	-
99-07	Various Improvements	4,230,500	-	-	-	(3,707)	-	3,707	-
00-08	Various Improvements	125,000	-	11,560	-	-	-	-	11,560
00-10	Various Improvements	3,015,250	-	-	-	-	-	-	-
00-11	Various Improvements	6,600,000	-	-	-	-	-	-	-
00-12	Various Improvements	27,110,000	-	219,870	-	-	-	40,174	219,870
00-17	Various Improvements	435,000	40,174	-	-	-	-	-	-
01-06	Community College Improvements	850,000	-	-	-	-	-	-	-
01-07	Various Improvements - College Soccer Field	1,200,000	-	-	-	-	-	-	-
01-08	Various Improvements: Amending Ord 93-14 REC -2003-;	350,000	17,500	332,500	-	-	-	17,500	332,500
01-09	Various Improvements	23,314,000	653,920	1,077,750	-	-	-	-	422,325
01-11	Open Space and Farmland Acquisitions	8,360,500	677,043	3,143,574	-	-	3,910,617	-	-
02-01	Vocational School Improvements	50,000	-	17,960	-	-	-	-	17,960
02-02	Various Improvements	2,916,000	-	-	-	60,245	-	(60,244)	-

COUNTY OF MERCER, NEW JERSEY
GENERAL CAPITAL FUND

C-16

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (CONTINUED)

Page 2 of 2

YEAR ENDED DECEMBER 31, 2009

Ordinance Number	Improvements	Amount	Balance December 31, 2008		2009 Authorizations	Paid or Charged	Canceled	Balance December 31, 2009	
			Funded	Unfunded				Funded	Unfunded
02-04	Open Space and Farmland Acquisitions	8,401,255	-	-	-	(106)	-	-	106
02-05	Various Improvements	23,863,195	-	7,685,510	-	1,920,314	-	-	5,765,196
02-12	Various Improvements	2,400,000	-	-	-	-	-	-	-
02-15	Improvements to Vocational School	50,000	-	50,000	-	-	-	-	50,000
03-01	Feasibility Design/Study of Court House	500,000	-	500,000	-	-	-	-	500,000
03-02	Early Retirement Incentive	7,500,000	-	7,500,000	-	-	7,500,000	-	-
03-04	Improvements to Vocational School	65,000	-	65,000	-	-	-	-	65,000
03-05	Retrofit Lighting Systems	350,000	-	350,000	-	-	-	-	350,000
03-07	Various Improvements- no change in financing	18,371,297	-	-	-	-	-	-	-
03-06	Various Improvements:								
	Construction of County Bridge 762.8	100,000	-	100,000	-	-	-	-	100,000
	Renovations to the Correction Center	350,000	-	350,000	-	-	-	-	350,000
03-09	Various Improvements	12,791,000	-	5,591,137	-	145,145	-	-	5,445,992
03-10	Open Space: St Gregory the Great	2,250,000	-	109,500	-	-	109,500	-	-
03-10	Open Space: Roebling Complex	550,000	-	111,852	-	-	111,852	-	-
03-11	Special Services School	14,310,000	-	-	-	-	-	-	-
03-14	Open Space and Farmland Preservation	13,386,230	-	4,670,607	-	1,977	-	-	-
03-16	Various Improvements	24,512,155	-	12,112,549	-	402,513	-	-	11,710,036
03-17	Community College Improvements	950,000	-	-	-	-	-	-	-
03-18	Various Courthouse Improvements	950,000	-	1,035	-	-	-	-	1,035
03-19	Construction Management Fees for Courthouse	1,900,000	-	638,102	-	-	-	-	638,102
04-04	Special Services School	5,000,000	-	-	-	-	-	-	-
04-09	Various Improvements	30,000,000	-	15,655,907	-	458,442	-	-	15,197,465
04-10	Open Space and Farmland Preservation	19,000,000	-	95,110	-	59,090	-	-	36,020
04-12	Mercer Jackson Urban Renewal	1,095,000	-	1,095,000	-	-	-	-	1,095,000
05-02	Gazebo and Related Items	90,000	-	1,894	-	-	-	-	1,894
05-18	Various Improvements	45,677,875	-	14,576,683	-	2,295,420	-	-	12,281,263
05-20	ERI	9,200,000	-	285,808	-	-	-	-	285,808
05-31	MCI/A Arena	1,547,000	920	-	-	-	-	920	-
06-4	County College Improvements	5,650,000	-	-	-	-	-	-	-
06-17	Courthouse Improvements	275,000	-	3	-	-	-	-	3
07-01	Construction of a Wildlife Center	1,700,000	-	581,650	-	581,650	-	-	(1)
07-02	Construction of a Wildlife Center	885,000	-	-	-	-	-	-	-
07-05	Various Improvements	49,237,239	-	36,791,791	-	16,883,984	-	-	19,907,807
07-27	County College Improvements	12,650,000	-	10,684,334	-	9,929,548	-	-	754,786
08-02	Open Space and Various Improvements	9,934,850	-	7,548,068	-	276,103	-	-	7,271,965
08-30	Various Capital Improvements	46,128,330	-	46,128,330	-	12,916,523	-	-	33,211,807
	Waste Water Plan	600,000	-	-	600,000	573,839	-	-	26,161
	Construction of Criminal Courthouse	76,000,000	-	76,000,000	-	76,000,000	-	-	-
	2009 Capital Plan	31,895,856	-	-	31,895,856	-	-	-	31,895,856
	Grand Totals - All Ordinances		\$ 2,390,692	\$ 178,100,207	\$ 108,495,856	\$ 124,023,487	\$ 16,300,599	\$ 682,149	\$ 147,980,519

COUNTY OF MERCER, NEW JERSEY

C-17

GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

YEAR ENDED DECEMBER 31, 2009

Ordinance	Issue Date of Original Note	Date of Issue	Date of Maturity	Interest Rate	Balance December 31, 2008	Increased	Decreased	Balance December 31, 2009
2005-18	12.18.09	12.18.09	6.17.10	1.500%	\$ -	\$ 13,275,000	\$ -	\$ 13,275,000
2007-1	12.18.09	12.18.09	6.17.10	1.500%	-	1,515,000	-	1,515,000
03-14 Open Space	12.15.06	1.15.09	1.15.10	2.250%	-	10,500,000	-	10,500,000
03-14 Open Space	12.15.06	6.14.08	1.14.09	4.000%	10,500,000	-	10,500,000	-
2005 Open Space and Regular	12.18.07	1.15.09	1.15.10	2.250%	-	12,900,000	-	12,900,000
2005 Open Space and Regular	12.18.07	12.17.08	1.14.09	-	12,900,000	-	12,900,000	-
02-12 Various Improvements	11.14.02	4.29.09	4.28.10	2.350%	-	1,800,000	-	1,800,000
02-12 Various Improvements	11.14.02	5.11.08	4.29.09	1.790%	1,900,000	-	1,900,000	-
Totals					\$ 25,300,000	\$ 39,990,000	\$ 25,300,000	\$ 39,990,000
			Reference		C			C
Cash Disbursed							\$ 25,200,000	
Paid with Current Fund Budget Appropriation							100,000	
							<u>\$ 25,300,000</u>	

COUNTY OF MERCER, NEW JERSEY

C-18

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS OUTSTANDING

Page 1 of 4

YEAR ENDED DECEMBER 31, 2009

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2009		Interest Rate	Balance December 31, 2008	Increases	Decreases	Balance December 31, 2009
			Date	Amount					
General Obligation	5.1.03	63,206,000	5.1.10	250,000	4.340%				
			5.1.11	2,130,000	4.340%				
			5.1.12	2,210,000	4.340%				
			5.1.13	2,291,000	4.340%				
			5.1.14	2,378,000	4.340%				
			5.1.15	2,478,000	4.340%				
			5.1.16	2,575,000	4.340%				
			5.1.17	2,685,000	4.340%				
			5.1.18	2,798,000	4.340%				
			5.1.19	2,920,000	4.340%				
			5.1.20	3,589,000	4.340%				
			5.1.21	3,752,000	4.340%				
			5.1.22	3,925,000	4.340%				
			5.1.23	4,109,000	4.340%				
		5.1.24	4,305,000	4.340%					
		5.1.25	4,511,000	4.340%					
		5.1.26	4,729,000	4.340%					
		5.1.27	4,957,000	4.330%					
		5.1.28	5,197,000	4.280%					
						\$ 62,039,000	\$ -	\$ 250,000	\$ 61,789,000

COUNTY OF MERCER, NEW JERSEY

C-18

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS OUTSTANDING (CONTINUED)

Page 2 of 4

YEAR ENDED DECEMBER 31, 2009

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2009	Interest Rate	Balance December 31, 2008	Increases	Decreases	Balance December 31, 2009
County College Bonds	5.1.03	2,944,000	5.1.10 to 15	3.200%	945,000	-	135,000	810,000
Early Retirement Refunding	9.1.03	6,270,000	9.1.10	310,000	5.020%			
			9.1.11	365,000	5.060%			
			9.1.12	425,000	5.100%			
			9.1.13	485,000	5.140%			
			9.1.14	555,000	5.170%			
			9.1.15	635,000	5.210%			
			9.1.16	715,000	5.270%			
			9.1.17	810,000	5.340%			
			9.1.18	445,000	5.460%			
			9.1.19	505,000	5.550%		265,000	5,250,000
Refunding Series 2003	9.1.03	20,505,000	9.1.10	3,840,000	3.200%	-	3,915,000	3,840,000

COUNTY OF MERCER, NEW JERSEY

C-18

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS OUTSTANDING (CONTINUED)

Page 3 of 4

YEAR ENDED DECEMBER 31, 2009

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2008		Interest Rate	Balance December 31, 2008	Increases	Decreases	Balance December 31, 2009		
			Date	Amount							
Early Retirement Incentive (Board of Social Services)	12.1.05	8,910,000	12.1.10	500,000	5.000%						
			12.1.11	525,000	5.100%						
			12.1.12	550,000	5.150%						
			12.1.13	580,000	5.150%						
			12.1.14	605,000	5.150%						
			12.1.15	640,000	5.150%						
			12.1.16	670,000	5.200%						
			12.1.17	705,000	5.250%						
			12.1.18	745,000	5.300%						
			12.1.19	785,000	5.350%						
			12.1.20	825,000	5.375%			7,610,000		480,000	7,130,000
			Early Retirement Incentive	2.21.07	11,625,000	2.1.10	720,000	5.380%			
2.1.11	765,000	5.380%									
2.1.12	805,000	5.380%									
2.1.13	850,000	5.380%									
2.1.14	900,000	5.380%									
2.1.15	945,000	5.380%									
2.1.16	995,000	5.380%									
2.1.17	1,050,000	5.380%									
2.1.18	1,110,000	5.600%									
2.1.19	1,175,000	5.600%									
2.1.20	1,245,000	5.600%			11,245,000		685,000	10,560,000			

COUNTY OF MERCER, NEW JERSEY

C-18

GENERAL CAPITAL FUND

SCHEDULE OF GENERAL SERIAL BONDS OUTSTANDING (CONTINUED)

Page 4 of 4

YEAR ENDED DECEMBER 31, 2009

Purpose	Date of Issue	Original Issue	Maturities of Bonds Outstanding Dec. 31, 2008		Interest Rate	Balance December 31, 2008	Increases	Decreases	Balance December 31, 2009
			Date	Amount					
County College Bonds	6.1.08	18,000,000							
			6.1.10	900,000	3.750%				
			6.1.11	950,000	4.000%				
			6.1.12	1,000,000	4.000%				
			6.1.13	1,050,000	4.000%				
			6.1.14	1,100,000	4.000%				
			6.1.15	1,150,000	4.000%				
			6.1.16	1,200,000	4.000%				
			6.1.17	1,250,000	4.000%				
			6.1.18	1,300,000	4.000%				
			6.1.19	1,350,000	4.000%				
			6.1.20	1,400,000	4.000%				
			6.1.21	1,450,000	4.000%				
			6.1.22	1,500,000	4.000%				
			6.1.23	1,550,000	4.200%				
						18,000,000	-	850,000	17,150,000
						<u>\$ 113,109,000</u>	<u>\$ -</u>	<u>\$ 6,580,000</u>	<u>\$ 106,529,000</u>

Reference

C

C-5

C

Analysis of Decreases:

Paid - Retirements

\$ 6,580,000

Refunded

\$ 6,580,000

COUNTY OF MERCER, NEW JERSEY

C-19

GENERAL CAPITAL FUND

SCHEDULE OF DUE TO OPEN SPACE TRUST FUND

YEAR ENDED DECEMBER 31, 2009

	<u>Reference</u>	
Balance, December 31, 2008	C	\$ 2,118,461
Increased by:		
Cancelled Improvement Authorizations	2,704,066	
Advanced	<u>4,127,215</u>	
		<u>6,831,281</u>
		8,949,742
Decreased by:		
Down payment on Improvement Authorization		<u>557,500</u>
Balance, December 31, 2009	C, C-2, B	<u><u>\$ 8,392,242</u></u>

COUNTY OF MERCER, NEW JERSEY
GENERAL CAPITAL FUND

C-20

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

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YEAR ENDED DECEMBER 31, 2009

Ordinance	Description	Balance December 31, 2008	2009 Authorizations	Raised by Budget Appropriation	Bonds Issued	Green Acres Loan Issued	Notes Issued	Canceled	Balance December 31, 2009
92-5	General Improvements	\$ 1,019,623	\$ -	\$ 1,019,623	\$ -	\$ -	\$ -	\$ -	\$ -
92-22	General Improvements - Vocational School	47,885	-	47,885	-	-	-	-	-
93-14	Various Improvements	5,280,736	-	-	-	-	-	-	5,280,736
93-22	Retrofit Lighting Systems	331,224	-	331,224	-	-	-	-	-
94-5	Empowerment Zone	638,259	-	638,259	-	-	-	-	-
94-06	Bridge Improvements	258,821	-	258,821	-	-	-	-	-
96-5	General Improvements - Community College	626,601	-	626,601	-	-	-	-	-
96-9	General Improvements	1,413,283	-	1,413,283	-	-	-	-	-
96-11	General Improvements	342,000	-	342,000	-	-	-	-	-
97-7	Mercer County Arena Feasibility Study	190,000	-	190,000	-	-	-	-	-
99-3	County College Improvements	332,497	-	240,736	-	-	-	-	91,761
99-5	Various Improvements - Community College	40,000	-	40,000	-	-	-	-	-
00-08	Various Improvements	76,000	-	-	-	-	-	-	76,000
00-10	Various Improvements	1,541,900	-	-	-	-	-	-	1,541,900
00-11	Various Improvements - Waterfront Park	1,170,000	-	-	-	-	-	-	1,170,000
01-08	Various Improvements Amending Ord 93-14	332,500	-	-	-	-	-	-	332,500
01-09	Various Improvements	1,077,750	-	-	-	-	-	-	1,077,750
02-01	Various Improvements	50,000	-	-	-	-	-	-	50,000
02-02	Various Improvements	2,010,200	-	-	-	-	-	-	2,010,200
02-05	Various Improvements	(230,000)	-	-	-	-	-	-	(230,000)
03-02	Early Retirement Incentive	1,230,000	-	-	-	-	-	1,230,000	-
03-04	Improvements to Vocational School	65,000	-	-	-	-	-	-	65,000
03-05	Retrofit Lighting systems	332,500	-	-	-	-	-	-	332,500
	Renovations to the Correction Center	342,000	-	-	-	-	-	-	342,000
03-10	Open Space	2,660,000	-	-	-	-	-	2,660,000	-
03-14	Open Space and Farmland Preservation	1,065,000	-	-	-	-	-	-	1,065,000
03-16	Various Improvements	3,964,498	-	-	-	-	-	-	3,964,498
03-18	Various Courthouse Improvements	900,000	-	-	-	-	-	-	900,000
03-19	Construction Management Fees for Courthouse	1,805,000	-	-	-	-	-	-	1,805,000
04-8	Various Improvements	2,340,000	-	-	-	-	-	-	2,340,000
04-12	Mercer Jackson Urban Renewal	1,095,000	-	-	-	-	-	-	1,095,000
05-18	Various Improvements	13,275,000	-	-	-	-	13,275,000	-	-
05-20	ERI	290,000	-	-	-	-	-	-	290,000
06-18	ERI - County	125,000	-	-	-	-	-	-	125,000

COUNTY OF MERCER, NEW JERSEY
GENERAL CAPITAL FUND

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SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

YEAR ENDED DECEMBER 31, 2009

Ordinance	Description	Balance December 31, 2008	2009 Authorizations	Raised by Budget Appropriation	Bonds Issued	Green Acres Loan Issued	Notes Issued	Cancelled	Balance December 31, 2009
07-01	Construction of Wildlife Center	1,515,000	-	-	-	-	1,515,000	-	-
07-05	Various Improvements	39,827,439	-	-	-	-	-	-	39,827,439
07-27	County College Improvements	300,000	-	-	-	-	-	-	300,000
08-02	Open Space	9,461,740	-	-	-	145,550	-	-	9,316,190
08-30	Various Improvements	37,478,330	-	-	36,485,000	-	-	-	993,330
	Waste Water Treatment	-	570,000	-	-	-	-	-	570,000
	Construction of county courthouse	-	76,000,000	-	76,000,000	-	-	-	-
	2009 Capital Program	-	30,226,063	-	-	-	-	-	30,226,063
		\$ 134,620,786	\$ 106,796,063	\$ 5,148,432	\$ 112,485,000	\$ 145,550	\$ 14,790,000	\$ 4,955,000	\$ 103,892,867

Reference

C C-6, C-16 C-6 C-5, C-6 C-5, C-6 C

SUPPLEMENTAL INFORMATION

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133 AND STATE OF NEW JERSEY
CIRCULAR LETTER 04-04 OMB**

The Honorable County Executive and Members of the Board of Chosen Freeholders
County of Mercer, State of New Jersey

Compliance

We have audited the compliance of the County of Mercer, State of New Jersey (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement and State of New Jersey's State Grant Compliance Supplement that are applicable to each of its major federal and state programs for the year ended December 31, 2009. The County's major federal and state programs are identified in the "Summary of Auditors' Results" section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and State of New Jersey Circular Letter 04-04-OMB. Those standards, OMB Circular A-133 and Circular Letter 04-04-OMB require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

- AN INDEPENDENTLY OWNED MEMBER OF THE RSM MCGGLADREY NETWORK
- AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
- NEW JERSEY SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
- NEW YORK SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
- PENNSYLVANIA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
- AICPA'S PRIVATE COMPANIES PRACTICE SECTION
- AICPA'S CENTER FOR AUDIT QUALITY
- REGISTERED WITH THE PCAOB

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND
STATE OF NEW JERSEY CIRCULAR LETTER 04-04 OMB (CONTINUED)**

Compliance (Continued)

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and New Jersey Circular 04-04-OMB and which are described in the accompanying *Schedule of Findings and Questioned Costs* as items 2009-03, 2009-04 and 2009-05.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND
STATE OF NEW JERSEY CIRCULAR LETTER 04-04 OMB (CONTINUED)**

Internal Control Over Compliance (Continued)

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2009-03, 2009-04 and 2009-05 to be significant deficiencies.

County's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Honorable County Executive, members of the Board of Chosen Freeholders, management, others within the County, 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 those specified parties.



Eugene J. Elias, CPA
Registered Municipal Accountant
License No. 505

**MERCADIEN, P.C.
CERTIFIED PUBLIC ACCOUNTANTS**

Hamilton, New Jersey
October 6, 2010

COUNTY OF MERCER, NEW JERSEY

SCHEDULE A

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Page 1 of 6

YEAR ENDED DECEMBER 31, 2009

Federal Department/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period		Program or Award Amount	2009 Expenditures
			From	To		
Department of Agriculture						
Pass-through payments from State of New Jersey Department of Agriculture:						
Farmer's Market Nutrition Program	10.576	08-395-WIC-L-O	05/01/08	11/30/08	\$ 3,000	\$ 1,902
Farmer's Market Nutrition Program	10.576	09-406-WIC-L-O	05/01/09	11/30/09	3,000	3,000
Pass-through payments from Rutgers, the State University of New Jersey:						
Asian Tiger Mosquito Pest Management	10.001	N/A	04/01/08	12/31/08	125,400	4,839
Asian Tiger Mosquito Pest Management	10.001	N/A	10/01/08	09/30/09	158,611	26,977
Total Department of Agriculture					290,011	36,718
Department of Energy						
Pass-through payments from State of New Jersey Department of Community Affairs:						
Weatherization Assistance for Elderly, Handicapped and Low Income Persons	93.568	06-3829-00/01	10/01/05	09/30/08	626,035	5,110
Weatherization Assistance for Elderly, Handicapped and Low Income Persons	93.568	05-3808-02/03	10/01/04	09/30/05	150,246	-
Weatherization Assistance for Elderly, Handicapped and Low Income Persons	93.568	07-1722-00	10/01/06	09/30/09	342,937	207,549
Weatherization Assistance for Elderly, Handicapped and Low Income Persons	93.568	07-1467-00/01	10/01/06	09/30/07	510,018	37,276
Weatherization Assistance for Elderly, Handicapped and Low Income Persons	93.568	08-1890-00	10/01/07	09/30/08	536,234	450,093
Weatherization Assistance for Elderly, Handicapped and Low Income Persons	93.568	09-0505-00	01/01/08	09/30/09	549,109	57,755
Weatherization Assistance for Elderly, Handicapped and Low Income Persons	93.568	09-0543-00	01/01/08	09/30/11	383,746	347,811

* Denotes major program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE A

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Page 2 of 6

YEAR ENDED DECEMBER 31, 2009

Federal Department/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period From	Grant Period To	Program or Award Amount	2009 Expenditures
Department of Energy (continued)						
Weatherization Assistance for Elderly, Handicapped and Low Income Persons	93.568	09-0565-00	01/01/08	12/29/10	310,357	194,355
Total Department of Energy					3,408,682	1,299,950
Department of Housing and Urban Development						
Economic Development Initiative - Senior Center	14.246	N/A	07/01/01	12/31/02	257,432	-
Economic Development Initiative - Senior Center	14.246	N/A	07/01/02	12/31/03	290,000	-
Home Investment Partnership Program	14.239	N/A	07/01/05	12/31/07	732,799	4,759
Home Investment Partnership Program	14.239	N/A	07/01/06	12/31/08	689,384	229,216
Home Investment Partnership Program	14.239	N/A	07/01/07	12/31/09	687,397	73,534
Home Investment Partnership Program	14.239	N/A	07/01/08	12/31/10	654,224	6,399
Home Investment Partnership Program	14.239	N/A	07/01/09	12/31/11	722,493	-
Total Department of Housing and Urban Development					4,033,729	313,908
Department of the Interior						
Henry Phillips House - Howell Farm	15.929	34-05-ML-0233	04/01/05	03/31/07	147,917	-
Department of Homeland Security						
Pass-through payments from State of New Jersey Department of Law and Public Safety, Division of State Police:						
Special Needs Shelter Planning and Support	97.042	08-EMPG-P330-06	01/01/09	09/30/10	21,400	5,354
State Homeland Security Grant Program	97.007	05-SHSGP	07/01/05	06/30/07	1,450,316	-
State Homeland Security Grant Program	97.007	06-HSGP	07/01/06	06/30/08	370,361	120,478
State Homeland Security Grant Program	97.007	07-HSGP	07/01/07	06/30/09	717,867	280,754
State Homeland Security Grant Program	97.007	08-HSGP	07/01/08	09/30/10	820,656	206,742
State Homeland Security Grant Program	97.007	09-HSGP	07/01/09	09/30/11	759,142	-
Total Department of Homeland Security					4,139,742	613,329

* Denotes major program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE A

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Page 3 of 6

YEAR ENDED DECEMBER 31, 2009

Federal Department/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period		Program or Award Amount	2009 Expenditures
			From	To		
Department of Labor						
Workforce Development Program - Learning Link	17.255	N/A	07/01/05	06/30/06	397,813	6
Workforce Development Program - Learning Link	17.255	N/A	07/01/06	06/30/08	496,898	18,506
Workforce Development Program - Learning Link	17.255	N/A	07/01/08	06/30/09	255,943	60,333
Workforce Investment Act - Youth*	17.259	N/A	07/01/05	06/30/06	803,169	34
Workforce Investment Act - Dislocated Workers*	17.260	N/A	07/01/06	06/30/07	694,827	28,804
Workforce Investment Act - Adult*	17.258	N/A	07/01/07	06/30/08	503,287	86
Workforce Investment Act - Youth*	17.259	N/A	07/01/07	06/30/08	716,848	150,985
Workforce Investment Act - Dislocated Workers*	17.260	N/A	07/01/07	06/30/08	681,538	21,191
Workforce Investment Act - Adult*	17.258	N/A	07/01/08	06/30/09	510,085	(39,008)
Workforce Investment Act - Youth*	17.259	N/A	07/01/08	06/30/09	677,635	321,640
Workforce Investment Act - Dislocated Workers*	17.260	N/A	07/01/08	06/30/09	568,511	378,084
Workforce Investment Act - Adult*	17.258	N/A	07/01/09	06/30/10	526,767	579,305
Workforce Investment Act - Youth*	17.259	N/A	07/01/09	06/30/10	711,206	56,689
Workforce Investment Act - Dislocated Workers*	17.260	N/A	07/01/09	06/30/10	752,585	172,679
Workforce Investment Act - Youth - Summer Heat 2009*	17.259	N/A	03/13/09	09/30/09	125,031	55,978
Workforce Investment Act - Adult ARRA*	17.258	N/A	07/01/08	06/30/09	343,202	8,116
Workforce Investment Act - Youth ARRA, Out/In*	17.259	N/A	07/01/08	06/30/09	1,016,862	591,565
Workforce Investment Act - Dislocated Workers ARRA*	17.260	N/A	07/01/08	06/30/09	786,697	8,656
Workforce Investment Board	17.255	N/A	07/01/05	06/30/07	45,000	7,275
Workforce Investment Board	17.255	N/A	07/01/07	06/30/09	40,000	13,303
Total Department of Labor					10,653,904	2,434,228
Department of Justice						
Edward Byrne Memorial Justice Assistance Grant - JAG	16.738	2007-DJ-BX-0344	10/01/06	09/30/10	248,943	11,426
Pass-through payments from State of New Jersey						
Department of Law and Public Safety:						
Body Armor Replacement Program - Sheriff	16.607	N/A	07/01/03	06/30/04	10,924	-
Body Armor Replacement Program - Sheriff	16.607	N/A	07/01/05	06/30/06	10,588	-
Body Armor Replacement Program - Sheriff	16.607	N/A	07/01/06	06/30/07	11,476	-
Body Armor Replacement Program - Prosecutor	16.607	N/A	07/01/07	06/30/08	5,940	-
Body Armor Replacement Program - Sheriff	16.607	N/A	07/01/07	06/30/08	13,883	12,103

* Denotes major program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE A

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Page 4 of 6

YEAR ENDED DECEMBER 31, 2009

Federal Department/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period		Program or Award Amount	2009 Expenditures
			From	To		
Department of Justice (continued)						
Body Armor Replacement Program - Jail	16.607	N/A	07/01/07	06/30/08	29,225	-
Body Armor Replacement Program - Prosecutor	16.607	N/A	07/01/08	06/30/09	5,329	-
Body Armor Replacement Program - Sheriff	16.607	N/A	07/01/08	06/30/09	13,055	12,740
Body Armor Replacement Program - Jail	16.607	N/A	07/01/08	06/30/09	26,480	-
Community Justice Program	16.579	DE-16-C-6-03	11/01/04	08/05/06	71,428	911
Community Justice Program	16.738	JAG 3-8-06	01/01/08	03/31/09	60,000	10,995
Community Justice Program	16.738	JAG 3-21-06	04/01/09	06/30/10	60,000	37,605
Federal Bullet Proof Vest Program	16.607	N/A	N/A	N/A	1,486	-
Federal Bullet Proof Vest Program	16.607	N/A	N/A	N/A	937	-
Federal Bullet Proof Vest Program	16.607	N/A	N/A	N/A	32,667	646
Juvenile Accountability Incentive Block Grant	16.523	JAIBG-06-11	01/01/07	12/31/07	26,237	-
Juvenile Accountability Incentive Block Grant	16.523	JAIBG-07-11	01/01/08	12/31/08	26,222	13,884
Juvenile Accountability Incentive Block Grant	16.523	JAIBG-08-11	01/01/09	12/31/09	27,070	34,594
Megan's Law Assistance Program	16.738	JAG 1-14LL-06	04/01/08	06/30/09	13,547	12,780
Multijurisdictional Narcotics Task Force	16.738	JAG 1-11-TF-07	01/01/08	04/17/09	151,944	36,692
Multijurisdictional Narcotics Task Force	16.738	JAG 1-10-TF-06	01/01/09	06/30/09	73,207	73,207
Project Safe Neighborhoods - Adult Gun	16.609	PSN 3-07	03/16/08	09/15/08	48,936	-
Project Safe Neighborhoods - Anti Gang Initiative	16.744	AG 1-07	03/01/08	02/29/09	175,813	175,085
Project Safe Neighborhoods - Adult Gun	16.609	PSN 4-08	09/16/08	03/15/09	40,483	40,483
Serious Collision Response Team Grant	20.600	PT07-03-06-02	10/01/06	10/31/07	26,684	-
Sexual Assault Nurse Examiner	16.575	VS-18-05	09/01/05	09/30/06	56,830	-
Sexual Assault Nurse Examiner	16.575	VS-40-06	09/01/06	09/30/07	56,925	-
Sexual Assault Nurse Examiner	16.575	VS-40-07	09/01/07	09/30/08	56,226	-
Sexual Assault Nurse Examiner*	16.575	VS-32-08	10/01/08	09/30/09	55,541	54,777
Sexual Assault Nurse Examiner	16.575	VS-32-09	10/01/09	09/30/10	67,655	-
Victims of Crime Act	16.575	V-06-06	07/01/06	06/30/07	475,837	-
Victims of Crime Act	16.575	V-08-07	07/01/06	06/30/08	475,837	-
Victims of Crime Act	16.575	V-17-07	07/01/08	06/30/09	112,157	-
Victims of Crime Act*	16.575	V-10-08	07/01/09	06/30/10	171,846	59,494
Total Department of Justice					2,741,358	587,423

* Denotes major program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE A

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Page 5 of 6

YEAR ENDED DECEMBER 31, 2009

Federal Department/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period		Program or Award Amount	2009 Expenditures
			From	To		
Department of Health and Human Services						
Weatherization Assistance for Elderly, Handicapped and Low Income Persons*	81.042	08-2227-00	04/01/08	03/31/09	175,853	139,091
Weatherization Assistance for Elderly, Handicapped and Low Income Persons - ARRA*	81.042	09-0685-00	04/01/09	03/31/12	2,000,000	19,387
Weatherization Assistance for Elderly, Handicapped and Low Income Persons*	81.042	09-0675-00	04/01/09	03/31/10	321,953	128,722
Pass-through payments from State of New Jersey Department of Human Services:						
Kids Needs Learn to Earn Program (EYES)	17.255	N/A	07/01/01	06/30/02	400,000	361
Pass-through payments from the National Association of County and City Health Officials:						
Medical Reserves Corps - Building Capacity	93.008	N/A	01/01/08	07/31/08	10,000	1,017
Pass-through payments from State of New Jersey Department of Community Affairs:						
Area Plan Grant, Title III Part B	93.044	100-046-4144-262	01/01/08	12/31/08	405,207	134,973
Area Plan Grant, Title III Part C1	93.045	100-046-4144-061	01/01/08	12/31/08	512,636	176,901
Area Plan Grant, Title III Part C2	93.045	100-046-4144-061	01/01/08	12/31/08	134,556	30,675
Area Plan Grant, Title III Part D	93.043	100-046-4144-265	01/01/08	12/31/08	22,990	6,187
Area Plan Grant, Title III Part E	93.045	100-046-4144-331	01/01/08	12/31/08	172,066	46,604
Area Plan Grant, Title III Part B	93.044	100-046-4144-262	01/01/09	12/31/09	409,175	254,372
Area Plan Grant, Title III Part C1	93.045	100-046-4144-061	01/01/09	12/31/09	535,944	437,193
Area Plan Grant, Title III Part C2	93.045	100-046-4144-061	01/01/09	12/31/09	153,710	113,619
Area Plan Grant, Title III Part D	93.043	100-046-4144-265	01/01/09	12/31/09	23,416	6,992
Area Plan Grant, Title III Part E	93.045	100-046-4144-331	01/01/09	12/31/09	185,888	89,341
Senior Nutrition Program - Congregate- ARRA	93.707	100-046-4144-387	04/01/09	12/31/09	75,435	-
Senior Nutrition Program - Home Delivered Meals -ARRA	93.705	100-046-4144-388	04/01/09	12/31/09	37,137	-
Community Services Block Grant*	93.569	08-1906-00	10/01/07	09/30/09	231,123	15,301
Community Services Block Grant - ARRA	93.569	09-1774-00	04/10/09	09/30/10	442,050	-
Community Services Block Grant*	93.569	09-0575-00	10/01/08	09/30/10	257,801	195,312
Total Department of Health and Human Services					6,506,940	1,796,048

* Denotes major program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE A

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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YEAR ENDED DECEMBER 31, 2009

Federal Department/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Grant Period		Program or Award Amount	2009 Expenditures
			From	To		
Department of Transportation						
Pass-through payments from New Jersey Transit:						
Consolidated Jobs Access and Reverse Commute Program*	20.516	ROUND7	01/01/06	06/31/08	239,400	62,351
Consolidated Jobs Access and Reverse Commute Program*	20.516	ROUND8	01/01/08	06/31/09	148,912	148,912
Consolidated Jobs Access and Reverse Commute Program*	20.516	ROUND9	01/01/09	06/31/10	148,941	148,941
Pass-through payments from Delaware Valley Regional Planning Commission:						
Region-Wide Transportation System	20.205	4-52-135	01/01/03	06/30/05	34,780	-
Region-Wide Transportation System*	20.205	08-53-314	07/01/07	06/30/08	30,000	30,000
Region-Wide Transportation System*	20.205	09-53-313	07/01/08	06/30/09	30,000	30,000
Region-Wide Transportation System	20.205	10-53-313	07/01/09	06/30/10	20,000	-
Supportive Regional Highway Planning Program	20.205	08-61-040	07/01/07	06/30/08	32,205	-
Supportive Regional Highway Planning Program	20.205	09-61-040	07/01/08	06/30/09	33,413	-
Supportive Regional Highway Planning Program	20.205	10-61-040	07/01/09	06/30/10	32,206	-
Supportive Regional Transit Planning Program*	20.205	08-63-023	07/01/07	06/30/08	32,000	28,539
Supportive Regional Transit Planning Program	20.205	09-63-023	07/01/08	06/30/09	28,547	-
Supportive Regional Transit Planning Program	20.205	10-63-023	07/01/09	06/30/10	27,239	-
Supportive Regional and Community Development Initiative*	20.205	8-66-115	07/01/07	06/30/10	125,000	32,487
Pass-through payments from State of New Jersey Department of Transportation:						
Restriping Program	20.205	N/A	N/A	N/A	400,000	-
Restriping Program	20.205	N/A	N/A	N/A	300,000	-
Pass-through payments from State of New Jersey Department of Law and Public Safety, Division of Highway Traffic Safety:						
Little People Safety Grant	20.602	OP07-21-01-36	10/01/06	10/31/07	29,000	-
Little People Safety Grant	20.613	OP08-21-01-23	06/01/08	10/31/08	17,635	520
Little People Safety Grant	20.613	OP09-21-01-18	10/01/08	10/31/09	33,834	-
Airport Improvement Program	20.106	N/A	N/A	N/A	5,050,000	-
Airport Improvement Program*	20.106	3-34-0042-34-07	N/A	N/A	3,640,655	1,681,133
Airport Improvement Program	20.106	N/A	N/A	N/A	6,303,375	-
Airport Improvement Program	20.106	N/A	N/A	N/A	4,900,000	-
Total Department of Transportation					21,637,142	2,162,883
Total Federal Financial Assistance					\$ 53,559,425	\$ 9,244,488

* Denotes major program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE B

SCHEDULE OF EXPENDITURES OF STATE AWARDS

Page 1 of 7

YEAR ENDED DECEMBER 31, 2009

State of New Jersey Department/Program Title	State Account Number	Grantor's Number	Grant Period		Program or Award Amount	2009 Expenditures	Cumulative Expenditures
			From	To			
Department of Community Affairs							
COUNT - Shared Services	100-022-8030-658	2007-04665-2300-00	05/01/07	04/30/10	\$ 300,000	\$ 103,911	\$ 241,254
COUNT - Shared Services - Vehicle Wash	495-022-8030-025	2009-04665-0218-00	11/01/09	04/30/11	30,227	30,227	30,227
SHARE - Weights and Measures	100-022-8030-658	2009-04665-0662-00	05/01/09	10/31/10	23,857	6,240	6,240
New Jersey Historic Trust - Bellemont Farm	N/A	2006.0013	09/27/07	09/27/10	48,750	-	-
New Jersey Historic Trust - Abbott Farm	734-022-8049-001	2007-0015	04/04/08	09/30/08	50,000	-	-
Services for the Disabled	N/A	2008-05157-2055-00	04/01/08	12/31/08	10,000	-	10,000
Services for the Disabled	N/A	2009-05157-0036-00	01/01/09	12/31/09	15,000	15,000	15,000
Smart Growth Planning	100-022-8049-006	2006-99900-3971-00	01/01/06	07/01/08	46,700	-	46,253
Clean Energy	100-022-8050-B15	08-0815-00	01/01/07	12/31/07	152,082	32,540	142,019
USF Weatherization Program	100-022-8050-B13	09-0169-00	07/01/08	06/30/09	132,427	1,332	1,332
Total Department of Community Affairs					809,043	189,250	492,325
Department of Environmental Protection							
County Environmental Health Act	100-042-4855-075	EN05-020	01/01/05	12/31/05	155,000	-	153,828
County Environmental Health Act	100-042-4855-075	EN06-020	01/01/06	12/31/06	165,340	-	159,527
County Environmental Health Act	100-042-4855-075	EN07-020	01/01/07	12/31/07	160,128	7	158,284
County Environmental Health Act	100-042-4855-075	EN08-020	01/01/08	12/31/08	167,988	2,309	164,564
County Environmental Health Act	100-042-4855-075	EN09-020	01/01/09	12/31/09	161,700	155,557	155,557
Green Communities Challenge Grant	100-042-4870-038	N/A	03/28/07	03/28/09	3,000	3,000	3,000
Stormwater Management Plan	100-042-4850-118	WQ04-295	N/A	N/A	10,000	10,000	10,000
Stormwater Management Plan	100-042-4850-118	WQ05-295	N/A	N/A	10,000	10,000	10,000
Total Department of Environmental Protection					833,156	180,873	814,760
Governor's Council on Alcohol and Drug Abuse							
Municipal Alliance Extension Plan	100-082-C001-044	N/A	01/01/07	12/31/07	425,085	-	392,365
Municipal Alliance Extension Plan*	100-082-C001-044	N/A	01/01/08	12/31/08	419,318	212,628	353,366
Municipal Alliance Extension Plan*	100-082-C001-044	N/A	01/01/09	12/31/09	432,525	186,743	186,743
Total Governor's Council on Alcohol and Drug Abuse					1,276,928	399,371	932,474

*Denotes major program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE B

SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)

Page 2 of 7

YEAR ENDED DECEMBER 31, 2009

State of New Jersey Department/Program Title	State Account Number	Grantor's Number	Grant Period		Program or Award Amount	2009 Expenditures	Cumulative Expenditures
			From	To			
Department of Health and Senior Services							
County Comprehensive Alcohol Program	760-054-4219-001	06-533-ADA-C-0	01/01/06	12/31/06	770,674	-	752,544
	100-054-4219-012						
County Comprehensive Alcohol Program	760-054-4219-001	07-533-ADA-C-0	01/01/07	12/31/07	794,714	-	771,792
	100-054-4219-012						
County Comprehensive Alcohol Program	760-046-4219-001	08-533-ADA-C-0	01/01/08	12/31/08	816,725	54,001	779,988
	100-054-4219-012						
County Comprehensive Alcohol Program	760-046-4219-001	09-533-ADA-c-0	01/01/09	12/31/09	803,302	714,454	714,454
	100-054-4219-012						
Healthy Adolescents Program	100-046-4535-124	06-272-CHS-L-0	01/01/06	12/31/06	76,830	26	76,830
Healthy Adolescents Program	100-046-4542-124	08-344-CHS-C-0	01/01/08	12/31/08	73,400	2,776	73,399
Healthy Adolescents Program	100-046-4542-124	09-217-CHS-C-0	01/01/09	12/31/09	70,000	57,396	57,396
Local Core Capacity Bioterrorism Preparedness	100-046-4L10-360	06-1164-BT-L-1	08/31/05	08/30/06	559,715	-	493,666
Local Core Capacity Bioterrorism Preparedness	100-046-4E00-360	07-1164-BT-L-2	08/31/06	08/20/07	715,142	192	620,531
Local Core Capacity Bioterrorism Preparedness	100-046-4E00-360	08-1164-BT-L-3	08/31/07	08/20/08	565,599	1,244	513,325
Local Core Capacity Bioterrorism Preparedness	100-046-4E00-360	09-1164-BT-L-1	08/10/08	08/09/09	474,116	316,024	434,342
Local Core Capacity Bioterrorism Preparedness	100-046-4E00-360	10-1164-BT-L-2	08/10/09	08/09/10	509,331	123,747	123,747
Area Plan Grant: State Matching Funds	100-046-4110-228	06-1386	01/01/08	12/31/08	110,960	30,189	109,291
Area Plan Grant: State Non-Title III Awards	491-046-4110-080	06-1386	01/01/08	12/31/08	659,219	120,712	570,965
Area Plan Grant: State Matching Funds	100-046-4110-228	06-1386	01/01/09	12/31/09	114,917	41,206	41,206
Area Plan Grant: State Non-Title III Awards	491-046-4110-080	06-1386	01/01/09	12/31/09	651,615	320,186	320,186
Right to Know	100-046-4771-105	92-2233-RTK-00	01/01/08	12/31/08	13,247	3,312	13,247
Right to Know	100-046-4771-105	92-2233-RTK-00	01/01/09	12/31/09	13,247	9,935	9,935
Social Services Block Grant	100-046-4110-248	03-1386	01/01/03	12/31/03	573,727	-	558,775
Social Services Block Grant	100-046-4110-248	04-1386	01/01/04	12/31/04	573,727	-	559,661
Social Services Block Grant	100-046-4110-248	05-1386	01/01/05	12/31/05	573,727	-	563,029
Social Services Block Grant	100-046-4110-248	06-1386	01/01/06	12/31/06	573,727	-	554,026
Social Services Block Grant	100-046-4144-248	07-1386	01/01/07	12/31/07	573,727	-	573,724
Social Services Block Grant	100-046-4144-248	08-1386	01/01/08	12/31/08	573,727	139,937	573,138
Social Services Block Grant	100-046-4144-248	09-1386	01/01/09	12/31/09	573,727	256,922	256,922
Total Department of Health and Senior Services					11,808,842	2,192,259	10,116,117

*Denotes major program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE B

SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)

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YEAR ENDED DECEMBER 31, 2009

State of New Jersey Department/Program Title	State Account Number	Grantor's Number	Grant Period		Program or Award Amount	2009 Expenditures	Cumulative Expenditures
			From	To			
Department of Human Services							
Aging and Disabilities Needs-Based Service Project	100-054-H802-102	09LZ6R	02/01/06	01/31/07	65,000	-	8,331
Human Services Advisory Council	100-054-7570-388	05BRLC	01/01/05	12/31/05	63,934	-	63,920
Human Services Advisory Council	100-016-1610-039	06BRLC	01/01/06	12/31/06	65,373	-	64,320
Human Services Advisory Council	100-016-1610-039	07BRLC	01/01/07	12/31/07	65,866	-	62,476
Human Services Advisory Council	100-016-1610-039	08BRLC	01/01/08	12/31/08	68,508	-	67,045
Human Services Advisory Council	100-016-1610-039	09BRLC	01/01/09	12/31/09	67,508	55,873	55,873
Personal Attendant Demonstration Contract	100-054-1014-005	06CDLC	01/01/06	12/31/06	345,634	-	301,244
Personal Attendant Demonstration Contract	100-054-1014-005	07CDLC	01/01/07	12/31/07	429,096	2,572	324,321
Personal Attendant Demonstration Contract	100-054-1014-005	08CDLC	01/01/08	12/31/08	536,188	108,808	410,198
Personal Attendant Demonstration Contract	100-054-1014-005	09CDLC	01/01/09	12/31/09	536,188	382,858	382,858
Safe Haven Infant Protection Program	100-054-7570-493	05GMLC	01/01/05	12/31/05	10,000	-	-
Services to the Homeless	100-054-7550-072	H1LZ2C	01/01/02	12/31/02	384,209	-	381,209
Services to the Homeless*	100-054-7550-072	SH05011	01/01/05	12/31/05	405,423	5,408	405,423
Services to the Homeless	100-054-7550-072	SH06011	01/01/06	12/31/06	442,221	-	410,939
Services to the Homeless	100-054-7550-072	SH07011	01/01/07	12/31/07	413,787	-	406,861
Services to the Homeless*	100-054-7550-072	SH08011	01/01/08	12/31/08	420,969	28,683	412,922
Services to the Homeless*	100-054-7550-072	SH09011	01/01/09	12/31/09	452,219	412,728	412,728
Services to the Homeless - ARRA*	100-054-7550-489	SH09011	01/01/09	12/31/09	50,000	5,000	5,000
Youth Incentive Program	100-054-7570-361	04BSLC	01/01/04	12/31/04	35,194	-	34,533
CIACC Children's Interagency Coordinating Council	100-016-1610-023	06BSLC	01/01/06	12/31/06	35,800	-	35,194
CIACC Children's Interagency Coordinating Council	100-016-1610-023	07BSLC	01/01/07	12/31/07	36,337	-	34,133
CIACC Children's Interagency Coordinating Council	100-016-1610-023	08BSLC	01/01/08	12/31/08	37,243	467	34,213
Youth Incentive Program	100-016-1620-007	09GQLR	01/01/09	06/30/10	217,776	15,000	15,000
CIACC Children's Interagency Coordinating Council	100-016-1610-023	09BSLC	01/01/09	12/31/09	37,243	31,263	31,263
Total Department of Human Services					5,221,716	1,048,660	4,360,004
Department of Labor and Workforce Development							
Pass-through payments from Mercer County Community College							
Adult Basic Skills Education Program Correction Center	N/A	0600-00	07/01/05	06/30/06	26,500	253	15,120
Adult Basic Skills Education Program Correction Center	N/A	ABS-11-07-27	07/01/06	06/30/07	17,000	-	10,283
Adult Basic Skills Education Program Correction Center	N/A	N/A	07/01/07	06/30/09	30,000	9,761	16,161
Pass-through payments from ARC							
Vocational Rehabilitation Transport Assistance	100-062-4535-054	N/A	01/01/08	12/31/08	80,480	-	27,119

*Denotes major program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE B

SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)

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YEAR ENDED DECEMBER 31, 2009

State of New Jersey Department/Program Title	State Account Number	Grantor's Number	Grant Period		Program or Award Amount	2009 Expenditures	Cumulative Expenditures
			From	To			
Department of Labor and Workforce Development (continued)							
Division of One Stop							
TANF - Work Verification	N/A	N/A	01/01/07	06/30/08	63,718	556	63,718
TANF - Work Verification	N/A	N/A	01/01/08	06/30/09	63,718	41,082	55,210
Work First New Jersey	780-062-4545-005	WFNJ/TANF/FY02	07/01/01	06/30/02	886,127	-	836,569
Work First New Jersey	780-062-4545-005	WFNJ/TANF/FY02-03	07/01/02	06/30/04	1,619,397	-	1,589,248
Work First New Jersey	780-062-4545-010	WFNJ/TANF/FY04	07/01/03	06/30/05	3,709,508	-	3,682,520
Work First New Jersey*	780-062-4545-010	WFNJ/TANF/FY05	01/01/05	06/30/06	3,247,796	22	3,247,796
Work First New Jersey*	780-062-4545-010	WFNJ/TANF/FY06	01/01/06	06/30/07	4,241,025	323,436	4,224,975
Work First New Jersey*	780-062-4545-010	WFNJ/TANF/FY07	01/01/07	06/30/08	4,915,268	1,843,612	4,616,383
Work First New Jersey*	780-062-4545-010	WFNJ/TANF/FY08	01/01/08	06/30/09	3,511,983	2,319,858	3,220,729
Work First New Jersey*	780-062-4545-010	WFNJ/TANF/FY09	07/01/09	06/30/10	4,549,075	1,057,168	1,057,168
Total Department of Labor					26,961,595	5,595,749	22,662,999
Department of Law and Public Safety							
Division of Criminal Justice							
Insurance Fraud Program	100-066-1020-305	N/A	01/01/08	12/31/08	250,000	18,870	250,000
Insurance Fraud Program	100-066-1020-305	N/A	01/01/09	12/31/09	250,000	225,953	225,953
Project Vision	100-066-13LP-041	PV-09-05	06/01/09	05/31/10	43,750	-	-
Victim and Witness Advocacy Fund Supplemental Grant	100-066-1020-093	VWAFPS-11	11/01/08	04/30/09	59,640	59,640	59,640
Juvenile Justice Commission							
Family Court - Community Based Services	100-066-1500-021	FC-06-11	01/01/06	12/31/06	283,605	-	198,857
Family Court - Community Based Services	100-066-1500-021	FC-07-11	01/01/07	12/31/07	201,643	-	197,000
Family Court - Community Based Services	100-066-1500-021	FC-08-11	01/01/08	12/31/08	289,465	211,780	287,401
Family Court - Community Based Services	100-066-1500-021	FC-09-11	01/01/09	12/31/09	206,715	153,154	153,154
Juvenile Detention Alternatives Initiative - Innovation	100-066-1500-237	JDAI-08-IF-11	01/01/09	12/31/09	80,000	-	-
State/Community Partnership Grant Program	100-066-1500-007	03SCP-PS/PM-11	01/01/03	12/31/03	306,621	-	306,119
State/Community Partnership Grant Program	100-066-1500-007	04SCP-PS/PM-11	01/01/04	12/31/04	303,802	-	302,166
State/Community Partnership Grant Program	100-066-1500-007	05SCP-PS/PM-11	01/01/05	12/31/05	362,970	-	349,999
State/Community Partnership Grant Program	100-066-1500-007	06SCP-PS/PM-11	01/01/06	12/31/06	366,875	4,737	354,778
State/Community Partnership Grant Program	100-066-1500-007	07SCP-PS/PM-11	01/01/07	12/31/07	370,005	7,360	347,265
State/Community Partnership Grant Program	100-066-1500-007	08SCP-PS/PM-11	01/01/08	12/31/08	375,498	78,202	367,710
State/Community Partnership Grant Program	100-066-1500-007	09SCP-PS/PM-11	01/01/09	12/31/09	379,253	204,735	204,735
State Incentive Program*	100-166-1500-168	SIP-04-PS-11	01/01/04	12/31/04	341,344	499	341,344

*Denotes major program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE B

SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)

Page 5 of 7

YEAR ENDED DECEMBER 31, 2009

State of New Jersey Department/Program Title	State Account Number	Grantor's Number	Grant Period		Program or Award Amount	2009 Expenditures	Cumulative Expenditures
			From	To			
Department of Law and Public Safety (continued)							
Juvenile Justice Commission							
State Incentive Program*	100-166-1500-168	SIP-05-PS-11	01/01/05	12/31/05	348,171	183	348,171
State Incentive Program*	100-166-1500-168	SIP-05-MI-11	01/01/05	12/31/05	17,158	-	17,158
State Incentive Program*	100-166-1500-168	SIP-06-MI-11	01/01/06	12/31/06	17,330	75	17,250
State Incentive Program*	100-166-1500-168	SIP-07-MI-11	01/01/07	12/31/07	17,503	1,232	10,188
State Incentive Program*	100-166-1500-168	SIP-08-PS-11	01/01/08	12/31/08	355,170	60,333	172,656
State Incentive Program*	100-166-1500-168	SIP-08-MI-11	01/01/08	12/31/08	24,113	80	80
State Incentive Program*	100-166-1500-168	SIP-09-PS-11	01/01/09	12/31/09	361,222	351,591	351,591
State Incentive Program	100-166-1500-168	SIP-09-MI-11	01/01/09	12/31/09	18,061	-	-
Office of The Attorney General							
Sheriff Identification Program	N/A	N/A	N/A	N/A	11,000	-	10,995
Office of Emergency Management/New Jersey State Police							
Community Emergency Response Team	100-166-1200-851	N/A	N/A	N/A	14,136	374	14,136
Community Emergency Response Team	100-166-1200-851	N/A	N/A	N/A	6,271	516	6,271
Community Emergency Response Team	100-166-1200-893	N/A	N/A	N/A	5,000	(5)	2,248
Special Needs Planning Grant	100-166-1200-726	N/A	01/01/06	06/30/06	10,000	-	7,653
Total Department of Law and Public Safety					5,676,321	1,174,573	4,643,388
Department of Military and Veteran's Affairs							
Veteran's Transportation Services	100-067-3610-058	VL09T22	07/01/08	06/30/09	15,000	-	7,500
Veteran's Transportation Services	100-067-3610-058	VL09T22	07/01/08	06/30/09	15,000	-	-
Total Department of Military and Veteran's Affairs					30,000	-	7,500
Department of the State							
PARIS Grant - Public Archives & Record Infrastructure Support	100-074-2545-033	05110011	07/01/05	06/30/06	825,456	-	795,517
PARIS Grant - Public Archives & Record Infrastructure Support	100-074-2545-033	06110001	07/01/06	06/30/07	1,074,000	389,257	1,003,609
PARIS Grant - Public Archives & Record Infrastructure Support	100-074-2545-033	07110001	07/01/07	06/30/08	862,400	102,811	347,931
PARIS Grant - Public Archives & Record Infrastructure Support	100-074-2545-033	08110001/4	09/01/08	08/31/09	769,700	275,004	310,477
PARIS Grant - Public Archives & Record Infrastructure Support	100-074-2545-033	091100051	09/01/09	08/31/12	611,025	19,202	19,202
New Jersey State Council on the Arts:							
Cultural Projects	100-074-2530-032	0-532-X-320348	01/01/05	12/31/05	88,894	25,325	80,094
Cultural Projects	100-074-2530-032	0-613-A-060289	01/01/06	12/31/06	97,499	250	97,499
Cultural Projects	100-074-2530-032	0-713-A-060323	01/01/07	12/31/07	82,874	375	82,624

*Denotes major program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE B

SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)

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YEAR ENDED DECEMBER 31, 2009

State of New Jersey Department/Program Title	State Account Number	Grantor's Number	Grant Period		Program or Award Amount	2009 Expenditures	Cumulative Expenditures
			From	To			
Department of the State (continued)							
Cultural Projects	100-074-2530-032	0-813-A-060182	01/01/08	12/31/08	92,819	18,484	92,819
Cultural Projects	100-074-2530-032	0-913-A-060279	01/01/09	12/31/09	101,946	62,482	62,482
New Jersey Historical Commission:							
Howell Living Farm - Curator	100-074-2540-105	GOS-04-004	07/01/03	06/30/04	38,000	30,640	23,785
Howell Living Farm - Curator	100-074-2540-105	07HIST046AGO	07/01/06	06/30/07	34,200	-	34,200
Howell Living Farm - Curator	100-074-2540-105	08HIST183AGO	07/01/07	06/30/08	36,000	-	36,000
Howell Living Farm - Curator	100-074-2540-105	09HIST134AGO	07/01/08	06/30/09	29,880	29,880	29,880
NJ Arts Historical Commission - General operating support	100-074-2540-105	07HIST056AGO	07/01/06	06/30/07	10,000	218	10,000
NJ Arts Historical Commission - General operating support	100-074-2540-105	08HIST141AGO	07/01/07	06/30/08	17,500	1,375	17,000
NJ Arts Historical Commission - General operating support	100-074-2540-105	09HIST145AGO	07/01/08	06/30/09	14,525	10,907	10,907
NJ Arts Historical Commission - General operating support	100-074-2540-105	10HIST1191AGO	07/01/09	06/30/10	10,458	-	-
Noah Hunt House - Historic Trust Capital Grant	734-022-8049-001	NJHT 2004.2083	05/04/05	05/04/10	733,585	250,121	250,121
Office of Information Technology:							
911 Coordinator	100-082-SBE7-050	07-CC-11-000	07/01/08	06/30/09	25,000	25,000	25,000
Total Department of the State					5,555,761	1,241,329	3,329,145
Department of the Transportation							
Capital Transportation Grant Program	480-078-6320-496	1996 CTP	N/A	N/A	2,193,000	-	1,912,535
Capital Transportation Grant Program	480-078-6320-607	1997 CTP	N/A	N/A	2,193,000	-	1,857,195
Capital Transportation Grant Program*	480-078-6320-607	2000 CTP	N/A	N/A	2,193,000	358,000	2,191,725
Capital Transportation Grant Program	480-078-6320-607	2001 CTP	N/A	N/A	2,193,000	-	981,855
Capital Transportation Grant Program	480-078-6320-659	2001 CTP AMEND	N/A	N/A	310,000	-	-
Capital Transportation Grant Program	572-078-6220-011	FY2001LBB	N/A	N/A	5,285,000	303,183	4,188,183
Capital Transportation Grant Program	572-078-6220-033	FY2000BB	N/A	N/A	5,285,000	313,198	2,185,000
Capital Transportation Grant Program	549-078-6220-140	FY2002	N/A	N/A	1,309,975	470,772	920,772
Annual Transportation Program	480-078-6320-A1C	2002 ATP	N/A	N/A	2,473,000	-	140,000
Annual Transportation Program	480-078-6320-AG4	2003 ATP	N/A	N/A	2,473,000	165,553	503,456
Annual Transportation Program*	480-078-6320-A1D	2004 ATP	N/A	N/A	2,473,000	(657,689)	-
Annual Transportation Program*	480-078-6320-A1F	2005 ATP	N/A	N/A	2,473,000	(247,868)	273,000
Annual Transportation Program*	480-078-6320-A1J	2006 ATP	N/A	N/A	2,473,000	432,996	1,973,000
Annual Transportation Program*	480-078-6320-A1V	2007 ATP	N/A	N/A	2,852,000	1,485,323	2,114,323
Annual Transportation Program	N/A	2008 ATP	N/A	N/A	2,852,000	-	-
Discretionary Aid Program	480-078-6010-A1C	FY2004-2005	N/A	N/A	100,000	-	-

*Denotes major program

COUNTY OF MERCER, NEW JERSEY

SCHEDULE B

SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)

Page 7 of 7

YEAR ENDED DECEMBER 31, 2009

State of New Jersey Department/Program Title	State Account Number	Grantor's Number	Grant Period		Program or Award Amount	2009 Expenditures	Cumulative Expenditures
			From	To			
Department of the Transportation (continued)							
Annual Transportation Program	N/A	2009 ATP	N/A	N/A	2,856,000	-	-
Discretionary Aid Program	N/A	N/A	N/A	N/A	500,000	-	-
1995 Capital Transportation Program	N/A	N/A	N/A	N/A	530,000	-	-
County Bridge Initiative	N/A	N/A	N/A	N/A	1,000,000	-	-
Total Department of Transportation					44,016,975	2,623,469	19,241,044
New Jersey Transit Corporation							
Senior Citizen and Disabled Resident Transportation Act	N/A	N/A	01/01/03	12/31/03	963,930	-	806,296
Senior Citizen and Disabled Resident Transportation Act	N/A	N/A	01/01/04	12/31/04	849,070	-	804,167
Senior Citizen and Disabled Resident Transportation Act	N/A	N/A	01/01/05	12/31/05	945,736	-	918,081
Senior Citizen and Disabled Resident Transportation Act	N/A	N/A	01/01/06	12/31/06	1,147,612	-	1,127,650
Senior Citizen and Disabled Resident Transportation Act	N/A	N/A	01/01/07	12/31/07	1,369,714	13,296	1,263,681
Senior Citizen and Disabled Resident Transportation Act	N/A	N/A	01/01/08	12/31/08	1,233,669	(41,209)	1,178,264
Senior Citizen and Disabled Resident Transportation Act	N/A	N/A	01/01/09	12/31/09	1,126,333	1,617,172	1,617,172
Community Shuttle Streetscape	N/A	N/A	N/A	N/A	60,000	-	-
Total New Jersey Transit Corporation					500,000	389,276	415,844
Total New Jersey Transit Corporation					8,196,064	1,978,534	8,131,154
Total State Financial Assistance					\$ 110,386,401	\$ 16,828,801	\$ 74,992,040

*Denotes major program

COUNTY OF MERCER, NEW JERSEY

**NOTES TO SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2009**

Note 1. Basis of Presentation

The accompanying schedules of expenditures of federal and state awards include the federal and state grant activity of the County of Mercer ("the County") and are presented on the modified accrual basis of accounting. The information in these schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and State of New Jersey OMB Circular Letter 04-04.

The County of Mercer, New Jersey is the prime sponsor and subrecipient of various federal and state grant funds. The County has designated the administration of grant programs and the reporting function to various departments within the County. Substantially all grant and program cash funds are co-mingled with the County's other funds, although each grant is accounted for separately within the County's financial records; however, the County maintains separate accounts where required. The County Treasurer's office performs accounting functions for all grants, and the various departments also perform accounting functions for the grants received by said departments.

COUNTY OF MERCER, NEW JERSEY

**NOTES TO SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009**

Note 2. Subrecipients

Of the federal and state expenditures presented in the schedule, the County provided the following federal and state awards programs to subrecipients:

Program Title	Federal/CFDA Number State Account Number	Amount Provided to Subrecipients
Department of Labor -		
- Workforce Development Program	17.255	8,250.58
- Workforce Investment Act - Adult	17.258	156,550.39
- Workforce Investment Act - Youth	17.259	280,888.17
- Workforce Investment Act - Dislocated Worker	17.260	346,003.25
- Work First New Jersey	780-062-4545-010	3,775,261.76
Department of Health and Human Services -		
- Area Plan Grant Title III	93.043 - 93.045	1,000,247.87
- Community Services Block Grant	93.569	207,005.00
Department of Housing and Urban Development -		
- Home Investment Partnership Program	14.239	966,829.00
Governor's Council on Alcohol and Drug Abuse -		
- Municipal Alliance Extension Plan	100-082-C001-044	336,291.94
Department of Health and Senior Services -		
- County Comprehensive Alcohol Program	760-046-4219-001	649,433.24
- Social Services Block Grant	100-046-4110-248	333,210.00
Department of Human Services -		
- Services to the Homeless	100-054-7550-072	444,665.45
- Personal Assistance Program	100-054-I014-005	424,322.19
Department of Law and Public Safety -		
- Family Court - Community Based Services	100-066-1500-021	348,414.75
- State/Community Partnership Grant Program	100-066-1500-007	242,216.68
- State Incentive Program	100-166-1500-168	411,924.21
		<u>9,931,514.48</u>

COUNTY OF MERCER, NEW JERSEY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009**

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: *Unqualified*

Internal control over financial reporting:

- Material weakness identified? yes no
- Significant deficiencies identified that are not considered to be material weaknesses? yes none reported
- Noncompliance material to financial statements noted yes no

Federal Awards

Internal control over major programs:

- Material weakness identified? yes no
- Significant deficiencies identified that are not considered to be material weaknesses? yes none reported

Type of auditors' report issued on compliance for major programs: *Unqualified*

Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular No. A-133? yes no

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
81.042	Dept. of Health and Human Service - Weatherization Assistance for Elderly, Handicapped and Low Income Persons/ARRA
93.569	Dept. of Health and Human Service - Community Services Block Grant
16.575	Dept. of Justice - Victims of Crime/ Sexual Assault Nurse Examiner
17.258-.260	Dept. of Labor - Workforce Investment Act - Youth, Adult, & Dislocated Worker
20.516	Dept. of Transportation - Consolidated Jobs Access and Reverse Commute Program
20.205	Dept. of Transportation - Region-Wide Transportation System, Supportive Regional Highway Planning Program, Supportive Regional Transit Planning Progra
20.106	Dept. of Transportation - Airport Improvement Program

Dollar threshold used to determine Type A Programs: \$ 300,000

Auditee qualified as low-risk auditee? yes no

COUNTY OF MERCER, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Section I - Summary of Auditors' Results (Continued)

State Awards

Internal control over major programs:

- Material weakness identified?
Significant deficiencies identified that are not considered to be material weaknesses?

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be Reported in accordance with section .510(a) of OMB Circular No. A-133?

Identification of major programs:

Table with 2 columns: State Account Number and Name of State Program or Cluster. Lists various programs like Governor's Council on Alcohol and Drug Abuse, Dept. of Human Services, etc.

Dollar threshold used to determine Type A Programs: \$ 504,864

Auditee qualified as low-risk auditee? yes no

All federal and state payroll tax returns were filed in a timely manner, and all required tax payments were made.

COUNTY OF MERCER, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

Section II – Financial Statement Findings

Finding 2009-01

Criteria

New Jersey Technical Directive #85-2 requires a detailed Fixed Asset Account Group ledger be maintained and updated annually.

Condition

A detailed Fixed Asset Account Group ledger is not being maintained as required under technical directive #85-2.

Cause

The County has not implemented procedures to track fixed asset additions and deletions on an ongoing basis.

Effect

Fixed Asset Account Group balance is not supported by a detailed ledger.

Recommendation

We recommend that the County implement procedures to track additions and deletions of Fixed Assets.

Management's Response

The County purchased a software enhancement to integrate the fixed asset records with the existing financial software. The implementation has been delayed due to offsite hosting of the software.

Finding 2009-02

Criteria

Certain grant receivable and improvement authorization should be evaluated annually to determine collectability of grant and cancellation of improvement authorization and adjusted accordingly.

Condition

There are certain grant receivables that may not be collectible and improvement authorizations that should be cancelled.

Cause

Inadequate monitoring of grant balances and improvement authorizations.

Effect

An overstatement of the grants receivable and improvement authorizations.

COUNTY OF MERCER, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Section II – Financial Statement Findings (Continued)

Finding 2009-02 (Continued)

Recommendation

The County should continue to review old grants receivable and improvement authorization balances and either pursue collection of receivables and cancel improvement authorization balances where appropriate, and where necessary, include appropriations in the County annual budget.

Management's Response

The County will continue to take great care to ensure that we do not cancel receivables for which we deem may still be collectable.

COUNTY OF MERCER, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Section III – Federal and State Award Findings

Finding 2009-03

Program

Department of Health and Human Services Community Service Black Grants, Department of Labor Workforce Investment Act, Department of Transportation Regional Supportive Transportation, New Jersey Department of Human Services Service to Homeless, New Jersey Department of Labor and Workforce Development Work First New Jersey

Criteria

Grant conditions require that expenditure and/or level of service reports be submitted quarterly within sixty (60) days of the quarter end. They are to submit their final expenditure reports within one hundred and twenty (120) days of the contract period end.

Condition

The expenditure and compliance reports were not filed consistently on time for multiple grants.

Context

Reports must be filed timely to comply with requirements as established by grantor sources. Expenditure reports notify the grantor of the funds that are due to be reimbursed to the County for expenditures incurred to operate the grant program.

Effect

This results in noncompliance with grant reporting requirements as well as delays in receiving reimbursement for grant expenditures.

Cause

The failure of the County's grant managers to meet the established deadlines and for grant managers to review and approve reports for final submittal to the Grantors resulted in late reporting.

Recommendation

The County's grant managers should follow grant reporting deadlines to ensure the proper filing of reports and timely reimbursement of expenditures.

Management's Response

The County has decentralized its grant management function for reporting. To help mitigate this, each office receiving grant funds will be encouraged to report to the finance office indicating when financial and programmatic reports are filed.

Questioned Costs

None.

COUNTY OF MERCER, NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Section III – Federal and State Award Findings (Continued)

Finding 2009-04

Program

Department of Labor Workforce Reinvestment Act

Criteria

OMB Circular A-133 compliance requirements state that recipients of grant funds maintain eligibility records, including information about each individual and the benefits paid to or on the behalf of the individual.

Condition

The staff at the One Stop Career Center, where individuals in the program are screened and served, could not locate one client file of the sixty tested which should contain information, such as income verification and citizenship, used to determine eligibility under the grant program.

Context

Failure to maintain client files results in lack of evidence for grant expenditures on the behalf of the client. The County does not have proof that the client was eligible for the programs as determined by the Department of Labor.

Effect

Failure to maintain client files results in lack of compliance with the grant requirements. The County may not be reimbursed by the Grantor for expenditures related to individuals whose eligibility cannot be reviewed.

Cause

Client file was misplaced or misfiled and could not be located.

Recommendation

Files should contain a checklist of the information required to ensure completeness and files should be signed in and out by staff to ensure files are tracked and not misplaced.

Management's Response

Greater care will be taken in handling records, we believe this to be an isolated incident.

Questioned Costs

None.

COUNTY OF MERCER, NEW JERSEY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2009

Section III – Federal and State Award Findings (Continued)

Finding 2009-05

Program

Applicable to all Federal Programs

Criteria

Form SF-SAC, Data Collection Form for reporting on audits of states, local governments and non-profit organizations, is required to be submitted along with the reporting package within the earlier of 30 days after receipt of the auditors' report, or 9 months after the end of the audit period.

Condition

The County did not file their data collection form meeting the above filing guideline.

Context

Audited financial statements must be completed timely to meet the data collection form filing guideline.

Effect

This results in noncompliance with the Terms of OMB Circular A-133 compliance reporting requirements.

Cause

Although the County's December 31, 2009, calendar year-end audit was substantially completed by September 30, 2010, there were matters to be completed which did not allow for timely filing of the data collection form.

Recommendation

Management continue to improve the process of completing the financial statements in a timely manner in order to meet the data collection form filing deadline.

Management's Response

The County will take all necessary steps to ensure that the single audit is completed on a timely basis.

Questioned Costs

None

COUNTY OF MERCER, NEW JERSEY

GENERAL COMMENTS DECEMBER 31, 2009

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 of 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 by the governing body of the contracting institution after public advertising for bids and bidding therefore, 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 of the amount set forth in, or the amount calculated by the Governor pursuant to Section 3 of P.L. 1971 except by contract or agreement." This amount was \$17,500 during 2009.

The governing body of the municipality has the responsibility of determining whether the expenditures in any category will exceed \$17,500 during 2009. Where a question arises as to whether any contract or agreement might result in a violation of the statute, the County counsel's opinion should be sought before a commitment is made.

It is also noted that, as an alternative to public advertising, the County uses state contracts.

The minutes indicate that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S. 40A:11-5.

Any interpretation as to possible violation of the N.J.S. 40A:11-4 and N.J.A.C. 5:30-14 would be in the province of the County solicitor.

Collection of Interest on Delinquent Taxes

Pursuant to R.S. 54:4-74, County taxes are due and payable in quarterly installments on the 15th day of February, May, August and November. R.S. 54:4-76 provides that interest at the rate of 6% per annum shall be due and payable by any municipality for nonpayment of taxes on or before the due date. A review of the Treasurer's records revealed that compliance with the aforementioned law and regulations was noted for items tested.

Investment of Available Funds

The County had most of its available funds invested in interest-bearing investments or accounts during 2009. Earnings from interest on investments and deposits are shown as revenue in the various accounts and funds of the County for 2009.

The County has adopted a formal cash management plan policy in compliance with N.J.S.A. 40 A:5-14 of the Local Fiscal Affairs Law, which requires that every local unit shall adopt a "Cash Management Plan" and shall deposit in interest-bearing accounts all available public funds pursuant to the plan.

COUNTY OF MERCER, NEW JERSEY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Finding 2008-01

During the year 2006, the County completed a fixed assets inventory and recorded these assets in the Fixed Assets Account Group. However, the inventory has not been updated during the current year for acquisitions that should be capitalized and for any current year deletions.

As of December 31, 2009 this finding has not been resolved. Please refer to current year finding 2009-01.

Recommendation

The County should continue to review asset acquisitions on a current basis and update the fixed assets inventory on an annual basis.

Finding 2008-02

The County was unable to provide the certificate of availability of funds for several bid contracts awarded under Local Public Contract Laws.

Recommendation

We recommend that the County maintain copies of all certificate of availability of fund documents in order to comply with the requirement stated by N.J.A.C 5:30-5.3. Management improved internal procedures to ensure documentation is maintained.

Finding 2008-03

Although certain grants receivable and improvement authorization balances have been resolved, there still remain some prior years' balances.

Recommendation

The County should continue to review old grants receivable and improvement authorizations balances and either pursue collection of receivables and cancel improvement authorization balances where appropriate, and where necessary, include appropriations in the County annual budget.

As of December 31, 2009 this finding has not been fully resolved. Please refer to current year finding 2009-02.

COUNTY OF MERCER, NEW JERSEY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
(CONTINUED)

Finding 2008-04

In regards to Federal grant programs, the Form SF-SAC, Data Collection Form was not filed within the 30 days after the receipt of the auditor's report or 9 months after the year end of the audit period.

Recommendation

Management will take necessary steps to ensure that the single audit is completed on a timely basis.

For the year 2009 the data collection form was not filed by the required date. Refer to 2009 finding number 2009-05.

County of Mercer

SCHEDULE 1

New Jersey

Officials in Office

Brian M. Hughes

County Executive

Board of Chosen Freeholders

Keith V. Hamilton

Freeholder Chair

Pasquale Colavita

Vice Chair

Anthony P. Carabelli

Freeholder

Ann M. Cannon

Freeholder

Tony F. Mack

Freeholder

Elizabeth M. Muoio

Freeholder

Lucylle R. S. Walter

Freeholder

Jerlene H. Worthy

Clerk of the Board of Chosen Freeholders

Officials

Kelvin S. Ganges

Chief of Staff

Andrew A. Mair

County Administrator

Arthur R. Sypek, Jr.

County Counsel

David J. Miller, CPA

County Treasurer

County Auditor

Mercadien, P.C., Certified Public Accountants
Hamilton, New Jersey

Bond Counsel

Parker McCay, P.A.
Marlton, New Jersey

COUNTY OF MERCER

SCHEDULE 2

SCHEDULE OF TAX RATE, TAX LEVY AND TAX COLLECTIONS

2009

Comparison of Tax Rate Information

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Total Tax Rate (a)	<u>0.4506</u>	<u>0.4370</u>	<u>0.4375</u>

Net Valuation For County
Tax Apportionment

2009	\$ 48,579,136,675
2008	47,759,991,188
2007	44,354,295,519

(a) Excludes separate open space tax rate and library tax rate per \$100 assessed valuation

Comparison of Tax Levies and Cash Collections

<u>Year</u>	<u>Tax Levy</u>	<u>Cash Collection</u>	<u>Percentage of Collection</u>
2009	\$ 219,013,335	\$ 218,666,167	99.84%
2008	208,483,580	208,483,580	100.00%

STATISTICAL SECTION

COUNTY OF MERCER, NEW JERSEY

TABLE 1

REAL ESTATE ASSESSMENT INFORMATION
(UNAUDITED)

EQUALIZED VALUATION TAXABLE

<u>Municipality</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
East Windsor Township	\$ 3,166,959,196	\$ 3,136,963,914	\$ 3,109,938,053
Ewing Township	3,772,424,236	3,604,629,401	3,148,840,500
Hamilton Township	10,444,604,711	10,114,275,612	9,361,748,161
Hightstown Borough	535,458,483	521,510,079	492,827,649
Hopewell Borough	334,375,220	351,015,273	344,705,413
Hopewell Township	4,322,023,148	4,379,444,863	4,200,442,082
Lawrence Township	5,692,002,118	5,646,846,397	5,094,740,648
Pennington Borough	518,981,236	506,721,797	481,492,643
Princeton Borough	2,560,967,009	2,504,932,529	2,261,516,505
Princeton Township	5,126,162,940	5,119,535,943	4,839,194,544
Trenton City	3,342,189,250	3,265,599,068	2,962,790,672
Robbinsville(formerly Washington) Township	2,562,553,740	2,439,443,718	2,220,750,022
West Windsor Township	6,200,435,388	6,169,072,594	5,835,308,627
Total County	<u>\$ 48,579,136,675</u>	<u>\$ 47,759,991,188</u>	<u>\$ 44,354,295,519</u>

REAL PROPERTY EXCLUSIVE OF CLASS II RAILROAD PROPERTY
2009

<u>Municipality</u>	<u>Aggregate Assessed Value</u>	<u>Real Property Ratio of Aggregate Assessed and Aggregate True Value</u>	<u>Aggregate True Value</u>
East Windsor Township	\$ 1,422,319,629	45.05%	\$ 3,166,959,196
Ewing Township	1,832,469,822	49.19%	3,772,424,236
Hamilton Township	5,183,429,281	49.78%	10,444,604,711
Hightstown Borough	499,728,918	93.83%	535,458,483
Hopewell Borough	360,138,755	108.26%	334,375,220
Hopewell Township	4,489,000,000	104.20%	4,322,023,148
Lawrence Township	2,688,130,426	47.45%	5,692,002,118
Pennington Borough	524,348,708	101.25%	518,981,236
Princeton Borough	1,009,592,800	39.53%	2,560,967,009
Princeton Township	2,438,623,271	47.63%	5,126,162,940
Trenton City	1,983,865,463	61.38%	3,342,189,250
Robbinsville(formerly Washington) Township	2,641,495,261	103.20%	2,562,553,740
West Windsor Township	6,217,315,419	100.47%	6,200,435,388
Total County	<u>\$ 31,290,457,753</u>		<u>\$ 48,579,136,675</u>

COUNTY OF MERCER, NEW JERSEY

TABLE 2

SCHEDULE OF TEN LARGEST TAXPAYERS
(UNAUDITED)

2009

<u>Name</u>	<u>Assessed Value</u>
Bristol-Myers Squibb	\$ 447,745,627
Merrill Lynch HPL LLC	393,989,527
Trustees of Princeton University	305,103,448
Carnegie Associates	235,155,721
Brandywine Operating LP	101,657,237
Lawrence Associates	93,662,100
Janssen Pharmaceutical	91,906,900
Matrix 7A Land Development Venture	69,205,711
ETS - Jeri Bogan Zielinski	68,627,989
NJ Manufactures Insurance Co.	48,146,382

COUNTY OF MERCER, NEW JERSEY

TABLE 3

COUNTY TAX RATES
(UNAUDITED)

The following schedule shows the County of Mercer property tax rate and the net valuation on which such county taxes were apportioned.

<u>Year</u>	<u>County Tax Rate Per \$1,000</u>	<u>Net Valuation on which Apportioned</u>
2003	5.686	\$ 28,065,430,557
2004	5.860	31,072,395,249
2005	5.341	34,744,042,427
2006	4.814	39,295,189,376
2007	4.374	44,354,295,519
2008	4.37	47,759,991,188

COUNTY OF MERCER, NEW JERSEY

TABLE 4

SUMMARY OF COUNTY BUDGET
(UNAUDITED)

	<u>2009 Actual</u>	<u>2009 Adopted Budget</u>	<u>2008 Actual</u>
Appropriations:			
Administrative	\$ 35,963,320	\$ 36,950,567	\$ 34,915,261
Law & Justice	30,569,516	30,314,716	29,908,715
Infrastructure & Transportation	9,006,158	9,006,158	8,633,540
Public Safety	32,908,631	33,403,631	32,054,591
Human Services	23,575,054	23,171,554	23,709,609
Unclassified	109,118,085	108,672,085	107,448,409
State and Federal Programs			
Offset with Revenues	29,680,754	16,329,005	23,005,582
Capital Improvements	950,000	950,000	200,000
Debt Service	14,409,165	14,409,165	12,922,263
Deferred Charges and Statutory Expenses	<u>27,817,709</u>	<u>27,817,709</u>	<u>19,106,497</u>
Total General Appropriations	<u><u>\$ 313,998,392</u></u>	<u><u>\$ 301,024,590</u></u>	<u><u>\$ 291,904,467</u></u>
Anticipated Revenues:			
Miscellaneous Revenues:			
Local Revenue	\$ 45,155,649	\$ 43,559,439	\$ 43,791,501
State Aid	983,000	983,000	983,000
Social, Welfare, & Psychiatric (5)	1,679,494	1,465,000	1,001,495
Revenue Offset with Appropriations	23,005,582	16,329,005	23,005,582
Other Special Items	<u>6,000,000</u>	<u>6,000,000</u>	<u>1,300,000</u>
Total Miscellaneous Revenues	76,823,725	68,336,444	70,081,578
Surplus Anticipated	13,674,811	13,674,811	12,660,663
Amount to be Raised by Taxation	<u>218,666,167</u>	<u>219,013,335</u>	<u>208,483,580</u>
Total General Revenues	<u><u>\$ 309,164,703</u></u>	<u><u>\$ 301,024,590</u></u>	<u><u>\$ 291,225,821</u></u>

COUNTY OF MERCER, NEW JERSEY

TABLE 5

COUNTY REVENUES AND TAX RECEIPTS
(UNAUDITED)

Year	Total Revenues	County Purpose Tax Revenues	Taxes as a % of Revenues	Other Revenues
1991	\$ 144,021,800	\$ 89,309,779	62.01%	\$ 54,712,021
1992	146,295,642	92,636,064	63.32%	53,659,578
1993	163,963,973	99,770,922	60.85%	64,193,051
1994	179,959,241	102,413,568	56.91%	77,545,673
1995	172,761,629	103,621,818	59.98%	69,139,811
1996	163,486,616	105,365,695	64.45%	58,120,921
1997	158,621,250	107,676,962	67.88%	50,944,288
1998	162,313,460	107,635,805	66.31%	54,677,655
1999	157,309,733	106,456,650	67.67%	50,853,083
2000	167,243,246	111,325,118	66.56%	55,918,128
2001	186,049,737	125,672,187	67.55%	60,377,550
2002	202,306,277	146,343,066	72.34%	55,963,211
2003	215,616,139	159,398,103	73.93%	56,218,036
2004	236,320,862	169,622,003	71.78%	66,698,859
2005	252,242,611	185,297,503	73.46%	66,945,108
2006	267,547,359	189,190,481	70.71%	70,613,696
2007	291,637,663	193,980,796	66.51%	97,656,868
2008	291,225,821	208,483,580	71.59%	82,742,241

COUNTY OF MERCER, NEW JERSEY

TABLE 6

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES - CURRENT FUND
(UNAUDITED)**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total Current Fund Governmental Expenditures</u>	<u>Ratio of Debt Service to Current Fund Expenditures</u>
2009	\$ 7,746,235	\$ 6,662,930	\$ 14,409,165	\$ 313,998,392	4.59%
2008	6,717,917	6,204,346	12,922,263	291,904,467	4.43%
2007	6,902,500	5,415,241	12,317,741	276,053,372	4.46%
2006	8,613,132	4,704,459	13,317,591	259,920,493	5.12%
2005	8,504,445	5,704,203	14,208,648	250,917,089	5.66%
2004	6,871,798	6,023,654	12,895,452	233,112,147	5.53%